

Supervision of the Government in Strengthening the Influence of Community Participation of the Effectiveness of Village Funds in the District Buleleng

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Abstract—One of the factors that influence the success of development programs and rural community development is community participation that not only involves the community in making decisions in every development program, but also the community is involved in identifying problems and potential that exists in the community. the use and management of village funds, community involvement is very important so that their use and management can be targeted and the benefits are in accordance with the real interests of the community. However, what happened in Buleleng Regency was that there was still uneven community involvement and this affected community support for various programs that would be implemented using village funds. Several factors influence the level of community participation in the management of village funds such as the lack of socialization from the village government regarding the village fund program so that the community does not understand the village fund program, the community participates less and the government oversight factor in strengthening the influence of community participation is still lacking, making it difficult for the community to understand all activities carried out in the management of village funds.

Keywords—oversight; participation; effectiveness; village funds

I. INTRODUCTION

Centralized development has caused economic disparity between urban and rural, which then makes a significant difference between urban and rural from various perspectives. Therefore, steps are needed to accelerate economic growth and regional development, reduce disparities between regions and improve the quality of public services to be more efficient and responsive to the potential needs and characteristics of each region. The village government is the institution unit that is closest to the community, in running the wheels of government and changing the standard of living of the people to be prosperous, but it takes the government's seriousness in supervising and controlling the implementation of the development activities program so that there is no leakage and minimal community empowerment. Understanding of village development needs to get more attention from all groups, ranging from ordinary people to all officials in all bureaucratic

lines. This is because the purpose of village development which is a place where most of the poor in Indonesia are to advance, establish and prosper the community, this is certainly not an easy thing to go through without a process that is very mature and neatly arranged. Reference [1] states that, compared to urban areas, rural areas have a wider area and a larger population, which is about 65 percent of Indonesia's population live in rural areas. Community participation is an important step in efforts to find out and analyze the needs and problems facing the community.

Community participation in development includes identification of potential problems faced by the community, development programs that are truly needed by the local community, implementation of development programs and government supervision for the effectiveness of the programs implemented [1]. Furthermore reference [2], states that in general in general, the level of community participation in the planning and decision making stages of a development program will affect the success rate of the program. One of the factors that determine the implementation of a development is a human factor, then the participation and cooperation of the entire community is needed. Community participation is expected in each stage of development from the planning, implementation, utilization and evaluation stages so that regional development can be carried out that is truly in accordance with the needs and aspirations of the community. The village is the smallest system of government in a country, recognized in reference [3] and Government Regulation Number 27 of 2005 concerning Villages. Based on these provisions, the village is a legal community unit that has territorial boundaries that are authorized to regulate and manage the interests of the local community and are recognized in the government system of the Republic of Indonesia. Village also means a government organization that politically has certain authority to administer, manage citizens and the community. The village has an important role in supporting the success of the national government, even the

village is the frontline in achieving the success of all affairs and programs of the government.

The village is a government organization that deals directly with the community has a very strategic role, especially in the field of public services, giving authority to development, community empowerment accompanied by financing and assistance with adequate infrastructure for strengthening village autonomy towards village independence. The Village Fund is one form of financial relations between levels of government, financial relations between the central government and village government. Village funds are also a form of assistance from the government as a means of supporting and a means of stimulating development and community empowerment, the assistance is used as community facilities in developing and promoting village productivity.

The government budget given to villages is essentially to increase the development and empowerment of village communities. These funds are used and allocated in accordance with applicable laws and regulations set by the Indonesian government. Village Funds are funds sourced from the State Revenue and Expenditure Budget, intended for Indigenous Villages and Villages that are transferred through the Regency Regional Revenue and Expenditure Budget and are used to finance governance, development and community empowerment. The initial purpose of the Village Fund was given to replace the government program, previously called the National Independent Development Program (PNPM), but with the enactment of the Village Fund triggered the creation of programs aimed at increasing village development and empowerment.

According to [4], the Government allocates Village Funds through a transfer mechanism to the Regency. Based on the allocation of the Fund, each Regency allocates to each village based on the number of villages by taking into account a 30 percent population, an area of 20 percent and a poverty rate of 50 percent. The calculation results are also adjusted to the geographical difficulty level of each village. The budget allocation is sourced from the Central Expenditure by making village-based programs evenly and equitable. Reference [5] concerning Village Funds sourced from the State Budget, with a broad scope of village authority and in the context of optimizing the use of Village Funds, the use of Village Funds is prioritized to finance the development and empowerment of village communities.

The determination of priorities for the use of village funds has been explained in [6] concerning the Determination of Priorities for the Use of Village Funds in 2016 which is still in line with the authority that is the responsibility of the village. Reference [4] concerning Villages 72 paragraph (1) states that one of the village income comes from village funds, part of the balance funds received by the Regency, in paragraph (4) states that the allocation of village funds is at least 10% of the balance funds received by the Regency in the Regional Budget (APBD) after deducting special allocation funds. These provisions are expected to develop more optimally and be able to build their regions according to the needs that exist in each region [7]

In monitoring village funds, the community is represented by the BPD (Village Consultative Body). According to the Director of the Village and Village Administration at the Directorate General of Community and Village Empowerment of the Ministry of Home Affairs, Eko Prasetyanto, Village Fund Supervision is carried out by the community through the BPD (Village Consultative Body) and the government above it, namely the Regency government which will be annually monitored by the system. The government will supervise the determination of the budget, budget evaluation and budget accountability. In addition, an audit from the Supreme Audit Agency (BPK) to examine all budget organizers at the end of the year.

The most important value in the provision of village funds is that funds intended for the benefit of the village community ethically must involve the community as a fundamental target for the progress of a village. The community is seen as the most important element in the development process and the acceleration of development must start from the bottom up, that is, move the community to play an active role in advancing village development. The central point of development can be seen from the active participation of the village community which has the desire to change and has the desire to change, is the most important asset to empower the community.

The need for government oversight to strengthen the influence of public participation is very important. According to [1], states that the community understands the real condition of the social and economic environment of the community, is able to analyze the causes and consequences of various events that occur in the community, able to formulate solutions to overcome problems and obstacles faced by the community, able to utilize development resources Natural resources, human resources, funds and technology owned to increase production and productivity in order to achieve community development goals with efforts to improve human resource capabilities and will, based on strong self-confidence can eliminate most of the dependence on outsiders.

The government in strengthening and developing rural development by striving for villages which are the smallest administrative units of government can accelerate the growth of the level of self-sufficiency. Self-reliance through community participation. A village can develop well, there are three elements that constitute a unity namely the village, the community and village government.

The government in strengthening community participation, the implementation of development programs requires awareness of citizens and the same interests and interests. Strategies that can be applied by the government in strengthening the influence of community participation are awareness. For the success of the program citizens are required to be involved not only in cognitive and practical aspects but also emotional involvement. Community participation not only involves the community in making decisions in every development program, but the community is also involved in identifying problems and potential that exists in the community. Without community participation every development activity is less effective, participation aims

to increase the ability of everyone involved directly or indirectly in a development by involving the community in decision making, planning and implementation.

The participation of the people of Buleleng Regency in the management of village funds is relatively varied in terms of their intensity and in terms of their shape. In terms of the intensity of the community there are very low and some are very high, while in terms of shape there are those who participate in the form of thoughts or ideas, there are also those who participate in the form of material or money cash. Problems that occur in Buleleng Regency on government supervision in strengthening the influence of community participation on the effectiveness of the use of village funds, government supervision is still not optimal in strengthening and involving community participation in Buleleng Regency, where there are still some villages that have not received maximum attention from the government. run a village fund allocation program, there needs to be transparency regarding spending on the use of village fund allocations so that it can be absorbed according to planned targets and the importance of mastering technology, management for village officials and the community involved in managing village funds so that the effectiveness of using village funds can be carried out effectively and efficient.

II. LITERATURE REVIEW

A. Oversight Concept

In the opinion of [8], supervision is an assessment and correction of the work carried out by subordinates with the aim of obtaining guarantees of achieving the objectives and plans implemented. Supervision of village funds is carried out in the context of overseeing the implementation of village government which must be accountable for the village as an entity in the administration of village administration including village finance. For the local scale of the Village, the Village Law emphasizes the right of the Village Consultative Body (BPD) to supervise and request information about the administration of the Village Government to the Village Government, including the flow of use of the Village Fund. The Village Deliberation organized by the BPD became an official forum to conduct village-based interest monitoring. All ADD activities, both technical and administrative, cannot be separated from BPD supervision. The annual supervision policy, in 2016 and 2017 has mandated the regional inspectorates to supervise village funds. The procedures for monitoring village funds are shown in Table 1 below.

Procedure for supervision of village funds is divided into 3 stages, namely the pre-distribution stage, the distribution and use phase, and the post-distribution stage. In the pre-distribution stage there are 3 (three) important aspects, namely (1) The readiness of village officials and regulations in receiving village funds. These instruments, namely (a) Village fund management tools; (b) Village fund regulations and documents; (c) Appropriate calculation of village funds; (d) The suitability of the village fund planning process; (2) The distribution and use phase there are also three important aspects, namely (a) Financial aspects in the use of village funds, the timeliness of channeling village funds from the

regional general cash account to the village cash account and the suitability of the use of village funds with the suitability of the use of village funds with laws invitation; (b) Aspects of procurement of goods / services in the use of village funds; and (c) Aspects of SPI Reliability; and (3) Post-distribution stage, there are also two important aspects, namely (a) Administration of reporting and accountability for the use of village funds and (b) Assessment of the benefits (outcome) of village funds for community welfare.

In general the community has the right to carry out participatory oversight of the use of village funds, including conducting participatory supervision of the implementation of village development by comparing it with the contents of village regulations that have been issued. The community is also entitled to get information about the implementation of activities that use village funds. The Village Consultative Body must guarantee the community's right to access information on the use of village funds, especially the use of village funds for public service activities and basic social services in the village. If deemed necessary, the Village Consultative Body organizes Musdes based on PDRT Village Minister Regulation No. 2 of 2015 by involving representatives of these community groups to carry out strategic oversight.

TABLE I. VILLAGE FUND MONITORING PROCEDURES

Pre Distribution	Channeling and Use	Post Distribution
Readiness of village officials and regulations in receiving Village Funds.	Financial Aspects of Using Village Funds	Administration, Reporting and Accountability for the Use of Village Funds
Conformity of Village Fund calculations	Goods / Services Procurement Aspects in Using Village Funds	Assessment of Benefits (outcome) Village Funds for Community Welfare
The appropriateness of the Village Fund planning process	SPI Reliability Aspects	

Source: [9]

B. Concept of Participation

The implementation of development which covers all aspects of community life, will succeed if it involves all members of the community, stated by Tjokroamidjodjo (1974) in [10] on the one hand important participation for development and even become one of the development goals. In managing village funds, there are several constraints faced, among others, weak human resources in carrying out tasks affecting government performance, delays in incoming funds also affect program implementation and lack of community participation can also affect the management of village fund allocations [11] The Cohen and Uphoff (1977) divide participation in several stages, namely as follows:

- Decision making stage, which is realized through community participation in meeting activities. Decision making in question is planning activities.
- The implementation phase, which is the most important stage in a development, because the core of development is its implementation, tangible

manifestations of participation at the implementation stage are classified into three, namely participation in the form of thought contributions, participation in the form of material contributions and participation in the form of actions as program members.

- The enjoyment phase of the results can be used as an indicator of the success of community participation in the planning and implementation stages of the program, and by looking at the position of the community as the subject of development, the greater the benefits of the program are felt, so that the program is successful on the target.
- Evaluation Phase, at this stage is considered important because community participation is feedback that can provide input for the improvement of subsequent program implementation.

C. Concept of Effectiveness

Reference [12] states that effectiveness is the ability of the government to realize the allocation of village funds to implement the planned program compared to the targets that have been set based on the potential real value. Effectiveness can be measured according to Gibson [13], namely (1) clarity of objectives to be achieved; (2) clarity of the strategy for achieving goals; (3) a steady process of analysis and policy formulation; (4) careful planning and proper programming; (5) availability of educational facilities and systems of supervision and control that are educational in nature. The Grindel [14] in [15] states that the effectiveness of a successful policy implementation that is, after the policy is transformed, the policy implementation is carried out. Its success is determined by the degree of implement ability of the policy, the contents of the policy include: (a) Interests that are fulfilled by the policy; (b) Types of benefits to be generated; (c) The desired degree of change; (d) Position of policy makers and who implement the program.

Village development is a program to improve the standard of living and welfare of rural and inner people. Reference [16] said the development carried out in the village as a whole and integrated with a balanced balance of obligations between the government and the community, where the government must provide guidance, direction, assistance and facilities needed, while the community provides participation in the form of self-help and mutual cooperation at any desired development. Development can be carried out effectively by utilizing existing resources by approaching, developing villages and developing villages in a sustainable manner integrated in village development planning.

D. The Concept of Village Funds

The village has the authority to carry out its own government activities aimed at accelerating growth and development. To exercise this authority, the village government has sources of revenue used to finance the activities carried out. According to Government Regulation (PP) No. 43 of 2015 explained that village financial source income consists of; The village's original income comes from the results of the village's wealth, the results of community self-help, levies and mutual

assistance. The distribution of District Taxes and Levies comes from the central and regional balance funds or the Village Fund Allocation, namely financial grants from the provincial and district governments, grants and donations from binding third parties. Some things that cause villages need sources of income, including the following.

- Villages have a small Village Budget (*APBDes*) and the source of income is very dependent on very little assistance.
- The welfare of the village community is low so that it is difficult for villages to have high Original Village Revenues (*PADes*).
- The low level of village operational funds to run public services.
- Various development programs enter the village but are only managed by the Office. Such programs gain criticism because the program does not provide access to learning for the village and the program is top down so it is not in line with the needs of the village and the community [11].

Responding to these problems, the government provides financial support to villages, one of which is derived from the Financial Balance Fund between the Central Government and the Regional Government, at least 10 percent is allocated for villages, which is then called the Village Fund. The granting of Village Funds is as stimulant assistance or stimulant funds to encourage village government programs which are supported by the participation of community self-help groups in carrying out government activities and community empowerment.

Government Regulation (PP) No. 43 of 2015 states that village funds are funds originating from the state budget allocated for villages that are transferred through the Regency / City Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community development and community empowerment. Village Income and Expenditure Budget, hereinafter abbreviated as *APBDesa*, is the annual village government financial plan.

Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia [17] of using Village Funds for programs and activities in the field of Village Community Empowerment, is allocated to fund activities aimed at increasing the capacity of citizens or communities villages in developing entrepreneurship, increasing income, and expanding the economies of scale of individual citizens or community groups and villages, among others are as follows.

- Increasing village economic investment through the procurement, development or assistance of means of production, capital, and capacity building through training and apprenticeship;
- Support economic activities both developed by *BUM Desa* or *BUM Desa Bersama*, as well as by

groups and or other Village community economic institutions;

- Capacity building assistance for village food security programs and activities;
- Community organizing, facilitation and training for paralegals and legal assistance for village communities, including the formation of Village Community Empowerment Cadres (KPMK) and capacity building of Community Learning Centers in the Village (Community Center);
- Promotion and education of public health and the availability or functioning of medical / self-medication personnel in the Village;
- Support for Village / Forest and Forest / Community Beach management activities;
- Increasing the capacity of community groups for renewable energy and environmental preservation;
- Other fields of economic empowerment activities that are in accordance with the analysis of village needs and have been established in the Village Deliberation.

Village funds as referred to in paragraph (1) Prioritized to finance development and empowerment. The use of village funds as referred to in paragraph (2) is carried out in accordance with the priority of the use of village funds determined by the minister of rural development and transmigrating areas. Article 22 states that the implementation of activities financed by village funds is guided by the general guidelines for the use of village funds as referred to in article 21 paragraph (4) of the technical guidelines issued by the Regent or Mayor.

III. METHOD

This study describes and analyzes government supervision in strengthening the effect of community participation on the effectiveness of the use of village funds in Buleleng Regency. The research method used is a descriptive qualitative approach. Research location in Buleleng Regency, researchers have cultural and emotional closeness with the people of Buleleng Regency because researchers reside in Singaraja City, making it easier for researchers to obtain research data. Data collection techniques are done through observation, interviews and documentation.

IV. RESULTS AND DISCUSSION

Village development is an effort to improve the quality of life and life for the maximum welfare of rural communities. Thus, village development aims to improve the welfare of rural communities and the quality of human life and poverty reduction through the provision of meeting basic needs, construction of facilities and infrastructure, development of local economic potential, and sustainable use of natural resources and the environment. The transformation of the government that used to be centralized to decentralize requires

the granting of authority for the administration of village government. Providing village autonomy requires good governance so that the implementation of governance in the village can run well.

Good governance shows that power is no longer solely owned or owned by the village government, but emphasizes the implementation of governmental functions jointly by the village government, the community and the private sector. Good governance also means the implementation of social and political policies for the benefit of the people, not just for the prosperity of the people. The community as actors and agents of development are expected to truly understand the development goals, development goals, and the principles and values of development carried out in the village by utilizing village funds. The community is also expected to understand their rights and obligations in managing development by utilizing village funds. Community involvement in development needs to be done carefully so that within the community grows a sense of ownership and a sense of responsibility towards the results of development that have been implemented. The size of community participation is an important factor in the development process in the village.

The village government is responsible for the smooth development of the village and through government supervision in strengthening community participation can develop the village in an effort to improve the quality of life and for the welfare of the village community. The role of the government in overseeing community involvement and strengthening community participation in the utilization and allocation of village funds so that the allocation of village funds is right on target and village development is effective and efficient. Government oversight is needed to strengthen the duties and functions of each element of both the community and the village government itself in utilizing and allocating village funds so that village development can be sustainable, effective and efficient.

The task of government in implementing development can be done by forming and fostering community organizations in villages so that they can function sustainably in a participatory development planning process. The authority of the government in supervising, shaping and fostering community life is one important element for a development in the village while strengthening community empowerment, so that the community knows and understands what needs to be done and can raise community awareness to be active in every implementation of village development by utilizing funds village.

The facts found in this study indicate that government oversight in strengthening community participation, has not been based on a strong commitment from the government to involve community participation in village development, lack of transparency of the village government is also the cause of the non-maximum and uneven community participation which causes the community to be apathetic towards development activities in the village are caused by the community feeling there has been a division of tasks in development activities namely the village government and village apparatus.

Community participation is one of the factors that influence the success of rural development and development programs. Community participation is needed to realize village development in accordance with the needs of the village itself. Community participation not only involves the community in making decisions in every development program, but the community is also involved in identifying problems and potential that exists in the community. Without community participation every development activity is less effective. Likewise with regard to community participation in the use and management of village funds, community involvement is very important so that its use and management can be on target and its benefits are in accordance with the real interests of the community. However, what has happened in Buleleng Regency, in terms of the use and management of village funds is still minimal community involvement or participation and influences community support for various programs that will be run using village funds. This is not in accordance with the requirements in the management of village funds that have been regulated [3] concerning how to manage village funds. Several factors influence the level of community participation in the management of village funds such as the lack of socialization from the village government regarding the village fund program so that the community does not understand the village fund program, the community participates less and the government oversight factor in strengthening the influence of community participation is still lacking, making it difficult for the community to understand all activities carried out in the management of village funds.

The creation of a village fund allocation program brings great hope for the community in improving development in the village. However, the reality is that in the implementation of the allocation of village funds in Buleleng there are still many villagers living below the poverty line. Participation the community in monitoring the utilization of village funds in Buleleng Regency cannot be said to be actively involved in the activities of the village fund allocation program. This is due to the lack of government role in involving the community and the lack of government supervision to strengthen community participation so that the utilization of village funds has not been able to run effectively.

Village community institutions are a forum for village community participation as village government partners tasked with empowering village communities, participating in planning and implementing development and improving village community services. One of the social institutions that grows and develops in every aspect of community life starting from the province, district / city, sub-district to the village / village is the PKK movement which is one of the government partners to empower the community so that it grows into an independent community. Guidance and supervision carried out by the Provincial Government, one of which is to foster efforts to accelerate village development through financial assistance, assistance and technical assistance, including the provision of grants, social assistance and village funds.

Efforts in increasing community participation in Buleleng Regency also have constraints from internal factors arising from within the community itself, such as lack of public awareness and differences in the desires and interests of each

individual or between groups in the community that cause conflict and social jealousy. The external factors are caused by changes in social and cultural climate, namely changes in attitudes and ways of thinking that emphasize the attitude of individualism, the low relationship between citizens and their relationship with the government that causes social jealousy and a lack of transparency in the program evaluation process which is felt by the community not to give space to community to participate and give less space in the process of planning and utilizing village funds.

V. CONCLUSION AND SUGGESTION

Government oversight in strengthening community participation for program effectiveness and utilization of village funds in Buleleng Regency is still not maximized and not evenly distributed, community participation is not optimal due to two internal and external factors, namely lack of public awareness and differences in the desires and interests of each individual or between groups in a society that causes conflict and changes in social climate, culture, namely changes in attitudes and ways of thinking that emphasize the attitude of individualism, the low relationship between citizens and their relationship with the government that causes social jealousy and lack of transparency in the program evaluation process perceived by the community does not provide space for the community to participate and give less space in the process of planning and utilizing village funds.

Constraints faced in strengthening community participation and increasing community participation are caused by two internal and external factors. The government in this case to overcome these problems, the government in Buleleng Regency implemented a strategy in increasing community participation by carrying out more maximum supervision, the government also gave more space to the community to participate in the planning and utilization of village funds with the main key, namely, by growing togetherness, implementing a bottom up system, that is, government policies that aim to improve and start from identifying the networks involved in the development process, providing space to the public in terms of planning, objectives, strategies, activities and evaluation and supervision stages. Increase transparency in the allocation of village funds and strengthen trust between individuals, groups, between citizens and government.

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