

Evaluation of E-Village Budgeting Program in Banyuwangi District

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Abstract—Law No. 6 of 2014 mandated the village government to be more independent in managing government and various natural resources that are owned, including financial management and wealth belongs to the village. Since the enactment of Regulation (UU) number 6 year 2014 about the Village, each village will be given Rp. 1 billion. This village funds are prioritized for the development and empowerment of village communities. To keep the government budget management in the village, Banyuwangi pioneered the use of financial application software namely e-village budgeting. The program aims to help the government oversee Banyuwangi village fund management based on information technology. This study used a qualitative descriptive approach. The purpose of this study to identify and analyze the impact of e-village program budgeting. Data collection techniques with deployment interviews and observations, the data is processed and the qualitative. The Analyzed results of this study after the e-village budgeting There are many benefits that exist behind the system of E-Village Budgeting applications such as: 1) The financial Becomes Easier reporting, effective and efficient; 2) The error at the time of data entry can be caught early; 3) Work in a neat and orderly; 4) characteristically transparent; and 5) financial management more clear and detailed. 2) The error at the time of data entry can be caught early; 3) Work in a neat and orderly; 4) characteristically transparent; and 5) financial management more clear and detailed. 2) The error at the time of data entry can be caught early; 3) Work in a neat and orderly; 4) characteristically transparent; and 5) financial management more clear and detailed.

Keywords—*E-Village Budgeting, policy evaluation, institutional strengthening*

I. INTRODUCTION

Success in managing the village administration that resulted in an increase in the advancement and welfare of rural communities, to the current era is still a matter that could be considered extremely rare. In the past, the village administration had a small role or authority in development. However, since the promulgation of the Act Village No 6 of 2014 [1] the village government began to be clarity about the status and legal certainty, and since the enactment of Government Regulation No. 60 Year 2014 and Government Regulation No. 22 Year 2015 on Village Fund Sourced from the state budget, each village will be given a village fund as much as Rp 1 billion, which is a priority for the development and empowerment of rural communities. One strategy for achieving good and clean government is to implement electronic government which is an innovation from the public

sector. E-government is the use of information technology by the government to provide information and services to citizens, businesses, and other matters relating to governance. One result of the development of e-government is the e-Village Budgeting. Electronic systems Village Budgeting (eVB) Banyuwangi is one example of innovation towards enganggaran transparency and monitoring of development in rural areas. Online-based budgeting system performed as planned disbursement of the budget to the village which will get more than Rp 1.4 billion per year as mandated by Law No. 6 of 2014 on the village. Electronic systems Village Budgeting (eVB) Banyuwangi is one example of innovation towards enganggaran transparency and monitoring of development in rural areas. Online-based budgeting system performed as planned disbursement of the budget to the village which will get more than Rp 1.4 billion per year as mandated by Law No. 6 of 2014 on the village. Electronic systems Village Budgeting (eVB) Banyuwangi is one example of innovation towards enganggaran transparency and monitoring of development in rural areas. Online-based budgeting system performed as planned disbursement of the budget to the village which will get more than Rp 1.4 billion per year as mandated by Law No. 6 of 2014 on the village.

In essence, Act Rural has a purpose and engineering which gives broad authority to the village in governance, development work, coaching emasyarakatatan and community based community initiatives, the right of origin, and customs of the village. This policy has consequences for the management process which should be carried out in a professional, effective and efficient, and accountable in order to escape from the risk of occurrence of irregularities, fraud and corruption. The financial statements of the village would be a form of transparency is a requirement needs support accountability in the form of openness (openness) village government over the activities of public resource management.

E-Village Budgeting system which synergize finance and development at the village level to the district budget is expected to perform monitoring, ensuring rural development program in accordance with the needs of the community and ensure the use of a fixed budget targets and achieve transparency in the public sector. There are three stages in the e-Village Budgeting in Banyuwangi: planning, administration, and accountability. Banyuwangi become a pioneer in the manufacture of a financial application software that had been built by the local government. Umbrellas

Banyuwangi law for the implementation of the Act village very well and can be an example for other districts in Indonesia to implement the mandate of the Act Village. The use of e-Village Budgeting as well as preventive attitude of misappropriation of village funds with a view to giving empowerment to village officials. Specifically Banyuwangi have applied online through the electronic budgeting Budgeting Village since 2015 and has been implemented in 189 villages spread over 24 districts in Banyuwangi.

Monitoring the use of funds in the village, Banyuwangi regency government through the Department of Community Development make the village budgeting system integrated in the network or online order to the transparency of budgeting and monitoring of development in rural areas. Budgeting system is called E-Village Budgeting (E-VB) and E-Village Monitoring (E-VM). This system will synergize of finance and development at the village level to the district, that will create a harmony as well as to provide protection for the village so that the utilization of the budget could be effective and appropriate rules.

E-Village Budgeting program initiated by the government of Banyuwangi is a village fund governance system in Indonesia to Leverage the development of information technology to realize the village transparan fund management, accountable and modern. Given the fact that local governments banyuwangi is the pioneer in bringing governance modern village funds, it makes the researcher interested to know the implementation of E-Village program Budgeting and see the results of the implementation of this program.

II. MATERIALS AND METHODS

A. *Methods*

This study uses qualitative research in which qualitative research is a research-based natural conditions a person (Moleong, 2008). Qualitative studies explain a few things that have data plural. to reduce the data so that the data captured is not biased. The data will be biased will have an impact on the results of the data analysis. Data is an issue regarding the source of the data-source data obtained through the records obtained from the interview. Collecting data in this study was conducted using primary data and secondary data as support.

This study uses a single approach to evaluation of the after-only program according Finsterbusch and Motz to see the social exchange by George Caspar Homans. This approach is in depth of the focus of the phenomenon to be studied. Researchers will use this approach as a research instrument. In addition to seeing a variety of phenomena, this approach also as a tool to look at human behavior. To see the human behavior of this approach can be used by the observation that participate. Observations participate is also a research method.

III. RESULTS AND DISCUSSION

A. *Overview Impact*

Impact by JE. Hosio (2007), is a real change in behavior or attitude that is generated by the output policy. Based on the understanding of the impact of a real change as a result of the release of the policy on attitudes and behavior.

Related to the problem in this research, the impact of this research is a change that occurs in the governance of the

village fund utilization becomes more modern, transparent and accountable through the E-Village program Budgeting in Banyuwangi. Seeing the impact can be made by comparing the state after a change of governance of village funds through the program E-Village Budgeting. Analysis of the effects in this study is the condition of the implementation of the program after the program the E-Village Budgeting.

According Finsterbusch and Motz in Tangkilisan (2003: 28), said there are four types of evaluation of the impact on the strength of the conclusions obtained by:

1. Evaluation of the after-only single program, which in this case a direct evaluation of making an assessment of the policy actions (program).
2. Evaluation of the program single before-after, where evaluation is done to cover the weaknesses of single evaluation after-only program.
3. Comparative evaluation after-only, in which this evaluation is done to cover the weaknesses of the evaluation of the second but not the first.
4. Before-after comparative evaluation, where evaluation is structured to perform an evaluation of the impact of the policy.

Based on the evaluation of the four designs described above, in this study the design of the evaluation will be used by researchers is a single program after-only, meaning the evaluation visits refers to after the program or policy. Program or policy in question is a peer foster student program. Based on this model does is to look at the impact that occurred in the implementation of the program after the grant of the scholarship.

Based on the evaluation of the four designs described above, in this study the design of the evaluation will be used by researchers is a single program after-only, meaning the evaluation visits refers to after the program or policy. Program or policy in question is the program E Village Budgeting. Based on this model does is to look at the impact that occurred in the implementation of their program after the E Village Budgeting.

B. *Planning APBDes*

APBDesa planning starts from the hamlet look, Musdes, Musrenbangdes and be RKPDesa. Kemudian village secretary will make the Village Draft Regulation On APBDesa to be submitted to the head of the village and discussed together with BPD. Once approved the draft regulation will be RAPBDesa and submitted to the township to be verified until it is set to be APBDesa. Only then can operators mengentry Plan to e-Village Fund Budgeting.

C. *Disbursement APBDes*

Disbursement of funds APBDesa consists of two stages. The first step is after RAPBDesa verified and determined to be APBDesa (around March or April). Village treasurer must submit mold RPD (applicability Plan Fund) of the e-Village Budgeting, RPJMDesa, RKPDesa, APBDesa the current year, the book village profile, LPPDesa, Final Semester Report previous year per budget resources, Accountability Reporting Implementation Realization minimal APBDesa previous fiscal year already completed 80% for Community Empowerment Office for verification. Then the Office of

Community Empowerment will give you a recommendation letter disbursement of funds to be submitted to the Agency for Financial Management and Asset (BPKAD). BPKAD also will verify APBDesa back until the first stage liquid funds amounted to 60% through a checking account belonging to the village and the village treasurer can only save in the form of cash amounting to 30% of total expenditure in APBDesa village. If the cash is spent treasurer can withdraw again by the same process coupled with the use of funds disbursement SPJ previously has absorbed 80% minimum for the implementation APBDesa. The process continues until the second phase APBDesa disbursement of 40% of the total APBDesa.

D. Implementation and Management APBDes

For payment APBDesa implementation of Project Management Team must submit a budget plan to the village head as a request for funds. Then the village secretary will verify and approved by the village head. Furthermore, Project Management Team can order goods / services in accordance with the budget plan, and only after the goods / services can come Implementation Team submits a payment request to the head of the village to be signed and submitted to the treasury, which means the village treasurer must pay the order. The operator must change the status of a Letter of Request payment in the e-Village Budgeting be 'approved' and can only be done payment and recording of expenditures in the e-Village Budgeting. Furthermore, Project Management Team must submit a Letter of Request Pay as proof of payment has been made. Administration in the e-Village Budgeting consists of General Ledger, Cash Book Assistant Tax and Bank Book.

E. Reporting and Accountability Village Fund

Reporting APBDesa execution via e-Village Budgeting current year will automatically be arranged together with the administration process, simply add supporting evidence, such as notes and photos. Some of the statements to be made by the treasurer of the village namely Realization Report Implementation APBDesa each semester. The report made no later than the first half of the current year the end of July and the end of the semester report no later than the end of January next fiscal year. Then the realization Accountability Report Implementation APBDesa to the regent through its Community Empowerment each year no later than the end of January next fiscal year. The monthly report form Absorption and Use of Funds report from after the disbursement of funds APBDesa first phase until the end of the fiscal year. This report is done manually and then handed over to the district and then channelled to the Office of Community Empowerment. And lastly Accountability Reports are created manually for the Governing Council has approved the village and the village head.

F. Discussion

E-Village Budgeting greatly assist the work of the village in the implementation of rural financial management, a process that was initially so long and complex can be easily and quickly. The accounts are required in the administration is already available in the e-Village Budgeting and for automatic reporting also arranged together with the

administration process. The level of accuracy is also very high and do not worry about missing documents report the previous years. With an integrated system of financial management make the village via e-Village budgeting more transparent, stakeholders can monitor the use of funds APBDesa to monitor the development activities related to APBDesa.

The background of the application system E-Village Budgeting, starting from the issuance of Law No. 6 of 2014 on the village and the rules of other implementation, the Government give more authority to the village to be able to organize and manage their own household in accordance with the rules of law in force, by which including managing and using village budget provided by the government of Rp 1 Billion. Meanwhile, during this time, before the enactment of Law No. 6 of 2014, in Banyuwangi then there's also the financial management of villages are still far from expectations. Various financial management issues. Some other issues, such as:

- a. The pattern of development planning is still done by only partially limited for the fiscal year running, causing delays in the construction of the village;
- b. Limited ability of the human resources (HR) personnel in the village in terms of administration and governance in the field of financial management of the village, so it can have an impact on risk management and there is accountability;
- c. Still limited financial capacity of the village to accommodate the aspirations of the community to the fullest in budgeting. The village government tends budgeted program of activities with incremental budgeting method that is based on the situation and the facts, so the impact on the activities carried out to be less scalable, even indicated \ overlaps between the activities of the other activities;
- d. Their demands for transparency and accountability in the management of village finances, prompting the village government to the village is able to provide financial data in an orderly and accountable;
- e. There is less than 10% of village which sends Responsibility Report in a timely manner.

To overcome these problems, the government of Banyuwangi through the Department of Community and Village Government felt the need for a new innovation in financial governance that can provide convenience for the village government in carrying out its activities in finance, from planning, administration, budget changes, accountability and financial reporting of the village. Which was made a tool to facilitate the village government in managing its finances, named (Electronic Village Budgeting / E-Village Budgeting).

E-application system Village Budgeting is a new innovation created by the Government of Banyuwangi in terms of financial governance of the village government. System E-Village Budgeting can be regarded as an innovation because it is a method or a new approach that is used as the solution of the existing problems, the problems in the financial governance of the village government so that future financial governance villages Banyuwangi be better than ever, In addition, E-Village Budgeting aims to increase

participation and improve government performance, especially in the rural financial governance. In order to meet the operational needs in Banyuwangi regency government, E-Village Budgeting application is developed with a web-based (intranet), so it will be very easy and very effective workmanship to be implemented in Banyuwangi regency government environment that has a very wide area and has a network of intranet since 2007. In addition, this application was also developed with the concept of open sources and open platform to increase the independence of the District Government Banyuwangi in application management. This system will be one innovation to realize good and clean governance at the level of village government. This application was also developed with the concept of open sources and open platform to increase the independence of Banyuwangi Regency Government in the management of applications. This system will be one innovation to realize good and clean governance at the level of village government. This application was also developed with the concept of open sources and open platform to increase the independence of Banyuwangi Regency Government in the management of applications. This system will be one innovation to realize good and clean governance at the level of village government.

IV. CONCLUSION

Based on the research that has been done the implementation of E-Village program Budgeting viewed from the perspective of evaluation after only a single program that saw the impact produced after the application of E-Village program budgeting, implementation of e-Village Budgeting village makes financial management more effective and efficient. It also allows the control and supervision, the village planning more directional pattern with previous planning.

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