

Analysis of the Ability of The Village Government Apparatus in Managing Village Fund Allocation (Add) in Tugumulyo Village Lempuing Subdistrict Ogan Komering Ilir Regency

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ABSTRACT

Through LAW No. 6/2014 concerning the village, the village now is not just an extension of the government's policy on it but has autonomy itself. The village has the authority to regulate and manage the interests of its citizens in all aspects including the service (public good), settings (public regulation), as well as empowerment of its citizens (empowerment), also managing finance sourced from ADD. For this reason, research was conducted which aimed at analyzing the ability of the village apparatus in Tugumulyo Village, Lemembu Subdistrict, Ogan Komering Ilir Regency to manage the Village Fund Allocation (ADD). The research used the descriptive qualitative method with the data obtained through interviews, observation, and documentation. The results showed that the ability of Tugumulyo Village apparatus in managing the Village Fund Allocation is good enough, judging from some of the efforts that are shown in every management process starting from planning, implementation to accountability reports. The Tugumulyo Village government apparatus also applies the principles of transparency, accountability, participation, as well as order and discipline of the budget in every process of managing ADD. In addition, from a technical standpoint also been good enough to understand as well as understand how to manage and realize ADD, but it still needs improvement, especially in the use of ICT in the management of ADD and the delivery of information to the public, to facilitate the implementation of the tasks at once spread information more widely.

Keywords: Village Funds Allocation, Ability, Management.

1. INTRODUCTION

In LAW No. 5/1979 concerning Village Governance, and in the LAW No. 32/2004 concerning Regional Government mentioned that the village is a structure of government on the territory of the district, where the village just received a duty from the government, either from the central government, provincial government and the government of the district or city. Village is considered as a local state government, which means the reign of the village just as the executor or success over a program that has been

designed by the upper government. In such governance, villages often do a program that is not in accordance with the needs of their people.

Therefore, to realize self-reliance and Good Governance at the village level, so that people can feel every policy positively and get welfare as mandated by the 1945 CONSTITUTION, then it is set LAW No. 6/2014 concerning the village. The determination of the LAW No. 6/2014 concerning the Village strengthen the position of the village in the framework of the Unitary State of the Republic of Indonesia, as well as the

fulfillment of the commitment of the economy from President and Vice President through the Nawa Cita Joko Widodo-Jusuf Kalla which said Build Indonesia from the Periphery (the Village) [1]. The determination of the LAW No. 6/2014 also emphasized that the village government in regulating the village will not be separated from the goal-setting of the village and making it the basis in carrying out the construction of the village [2]. With the new regulation concerning the governance and the governance of the village, the village is no longer positioned as local state government, but it has been transformed into a hybrid between self governing community and local self government.

In the LAW No. 6/2014 concerning the Village in article 1 described that "Village is a village and village customs or called by any other name, hereinafter referred to as the village, is the unity of law community which has boundaries that are authorized to regulate and manage the affairs of the government, the interests of the local community based on the initiative of the society, the right of the origin, and/or traditional rights recognized and respected in the system of government of the Unitary State of the Republic of Indonesia" [3], thus the village would not only be an extension of the upper government's policy but have autonomy over itself [4]. The village has the authority to regulate and take care of their household and the interests of its own citizens in all aspects of the service (public good), settings (public regulation), as well as empowerment of their own community (empowerment). With the enactment of LAW No. 6/2014 about the Village, the village government not only acts as spearheading of the government organization in building the nation and the welfare of the community [5], but also provides a major contribution in creating national stability [6]. The village government should be able to run a role in the governance administration, development, and community development and empowerment [7].

To regulate village governance walk in the right corridors, funding is needed, so that activities and programs can run [8]. In the ACT No. 6/2014, to run the government, the village provided a source of income that comes from; 1) Village revenue include: business results, asset results, self-help and participation, mutual cooperation, and others, 2) APBN allocation (Village Fund), 3) Local taxes and Levies (PDRD) regency/city: at least 10% of the results of local taxes and levies of the district/city, 4) The allocation of Village Funds: fund balance obtained from the districts/cities outside of the DAK (DAU and DBH) of 10%, 5) Financial assistance from APBD of the province/district/city, 6) Non-binding grants and donations from third parties, 7) Other income, legitimate village income.

The provisions of the article mandate the district

government to allocate the balancing funds received by the district to villages, namely in the form of Village Fund Allocation (ADD) by taking into account the principle of justice and ensuring equity [9]. ADD is the allocation of funds to the village with a calculation of the Balancing Fund received by the district at 10% after the Special Allocation Fund (DAK) deduction [10]. Granting ADD to every village aims to develop the village and empower rural communities, improve the provision of public services, implement village government, and increase income through the establishment and management of BUMDes [11]. In Government Regulation No. 43/2014 which has been revised to Government Regulation No. 47/2015 concerning the implementing Regulations of LAW No. 6/2014 concerning the Village in Article 96 paragraph (3), stated that the allocation of the ADD distributed with the consideration of the total population, poverty rate, region area and the level of difficulty geographic [12]. Equitable allocation of funds, right on target as well as efficient and effective is the main thing that must be considered in the use of ADD [13].

In 2018 the Local Government of Ogan Komering Ilir (OKI) District, is chosen as the area with the Best Performance of the Implementation of the Village Fund 2017 Province Level of South Sumatra Province by the Ministry of Finance through the Regional office of the Directorate General of the Treasury of the South Sumatra province in the Coordination Meeting of the distribution of Physical DAK and Village Fund in 2017 in the scope of South Sumatra Province in Palembang on Tuesday, August 7, 2018. It is known that the results of the assessment from the Regional Office of the Directorate General of Provincial Treasury for the Village Fund Management Performance Category 2017, the 1st place was won by OKI Regency, 2nd place was achieved by Empat Lawang Regency, 3rd place was achieved by South OKU Regency. There are several assessment criteria ranging from orderly administration of village-level planning administration (RPJMDesa), RKPDesa, APBDDesa, the progress of development implementation at the village level, and reporting of village financial administration [14].

Tugumulyo Village, Lemembu Subdistrict, is one of the villages in the Ogan Komering Ilir Regency that received the allocation of village funds. However, the management of ADD in Tugumulyo Village still has many problems. The mentioned management is all activities that include planning, implementation, administration, reporting, and village financial accountability, in this case, is ADD. At the planning stage for the use of ADD, the programs implemented are programs created and planned by the village government, as well as the limited capacity of the village government

in the planning process for the use of ADD at the stage of making work plans and making reports on the use of ADD, which causes delays in the process of disbursing funds for the next stage.

By looking at the problems in the field and the collected information, it is interesting to conduct research and analysis related to the village government's ability in managing ADD in Tugumulyo Village, Lempuing District, Ogan Komering Ilir Regency, considering that the village government plays an important role in the management of ADD so that ADD can be allocated and properly utilized as needed to improve the welfare of the community and the village itself.

2. METHODS

The research was conducted using the descriptive qualitative method. The type of descriptive qualitative research is a procedure in research that provides data in descriptive form, or in the form of written or spoken words from parties and observable behavior [15]. The research data are obtained from interviews, observation, and also documentation. The interview is one of the data collection techniques obtained through conversation with a specific purpose by the interviewer as the party asking questions for the informant to provide answers to the questions [16]. Observation is a human activity using the five senses to observe something. The use of observation techniques can also explore by providing a clear picture of the problem and instructions for solving it [17]. Meanwhile, documentation is defined as information obtained from records either from an institution or an individual regarding events or activities in social circumstances related to the research focus, where the source of the document is useful and helpful in qualitative research. [18]. The documentation used is in the form of photographs and reports that support the research.

3. DISCUSSION

The following is an analysis related to the ability of village government officials in managing village fund allocations (ADD) in Tugumulyo Village, Lempuing District, Ogan Komering Ilir Regency:

3.1. Village Fund Allocation Management in Tugumulyo Desa Village

Village Fund Allocations are funds sourced from the APBN which are allocated to villages through the Regency/Municipal APBD and are used to finance government administration, development implementation, founding, and community

empowerment in the village. As stated by Mr. Sugiarto as the Head of Tugumulyo Village:

"The Village Fund Allocation is a fund used to finance government administration. Where the distribution of the Village Fund Allocation is carried out by fulfilling the requirements such as the existence of an OKI Regional Regulation document on the procedures for the distribution and determination of the amount of village funds for each village, the existence of the APBDes document, a procurement from the regent relating to the transfer of the village fund book to the village account, then we (Tugumulyo Village) received ADD which was transferred from OKI Regency." (Interview, May 15, 2020).

ADD management includes three things, namely planning, implementation, and accountability reports, which are as follows:

3.1.1. The Planning Stage

The ADD planning process begins with the preparation of a priority plan for village activities to be financed by ADD. Priority plans are prepared by the village government and the BPD. To formulate an activity plan, it must involve the participation of all components in the village, both community institutions and the general public through village-level deliberation forums. In the ADD planning in Tugumulyo Village, planning begins at the Neighborhood Association (RT) level as stated by the Head of Tugumulyo Village, Mr. Sugiarto:

"Perencanaan ADD di Tugumulyo, diadakan pada forum Musrembangdes, dimana kegiatan tersebut diadakan oleh pemerintah desa yaitu kepala desa dan jajaran kepengurusan bersama Badan Permasyarakatan Desa dan perwakilan masyarakat Desa Tugumulyo. Sebelum kegiatan musrembangdes diadakan pertemuan antar kepala dusun untuk mulai mendata persoalan apa yang akan di bawa di musrembangdes, artinya pihak kepala dusun akan mendata saran dan masukan dari tiap RT yang ada di wilayahnya." (Wawancara, 15 Mei 2020)

Mr. Sopwan, Head of Neighborhood Association (RT) 004 Hamlet III in Tugumulyo Village explained:

"The ADD planning in Tugumulyo was held at the Musrembangdes forum, where the activity was held by the village government, namely the village head and management with the Village Consultative Body and representatives of the Tugumulyo Village community. Before the musrembangdes activity, a meeting between the hamlet heads is held to start listing what issues will be brought to the musrembangdes, meaning that the

hamlet head will collect suggestions and input from each Neighborhood Association (RT) in his area.” (Interview, May 15, 2020)

Thus, the planning of Village Fund Allocation at the RT stage is not carried out through meetings but by recording the problems complained of by residents in one RT, then submitted during a meeting with the hamlet head. The results of the hamlet head meeting will be presented at the village meeting. The village meeting is held annually in January at the Tugumulyo Village Hall. Village deliberation or commonly called Musrenbang (development planning deliberation) is held to prepare the Village Development Work Plan (RKP Desa) and is followed by the preparation of the APBDes document. The Village RKP is determined by a Village Head Decree (SK) and the Village RKP document then becomes the input (input) for the preparation of the APBDes document with budget sources from the Village Fund Allocation (ADD), Village Revenue (PA Desa), self-help and community participation, as well as other non-binding resources.

3.1.2. Implementation Stage

After going through the planning stages, the activities or programs that have been prepared in the APBDes can be realized for the implementation of development funded by ADD. The implementation of these activities or programs must involve the entire community or community institutions, which are sought to absorb labor from the local village community [19]. In the implementation of the ADD program, the Tugumulyo Village government involved the Tugumulyo Village community in the implementation of development sourced from ADD and village funds. As stated by Mr. Febri Sugara as the Head of Planning and Finance of Tugumulyo Village:

“One of the ADD programs is the provision of village government facilities, where we rehabilitate public service spaces which involve BUMDes, because BUMDes is also engaged in heavy equipment rental, mill molen (OTDR), besides the project workers are also Tugumulyo people themselves.” (Interview, May 20, 2020)

At the implementation stage, the allocation must always be guided by the APBDes which is compiled in the Village RKP which is then stipulated as a Village Regulation. Where every use of ADD costs or distribution must be made a Budget Plan (RAB) which will be verified by the village secretary, if it passes the verification stage it will then be approved by the village head. After the RAB is determined, the program or activity implementer submits a Payment Request Letter (SPP) with the fulfillment of several

conditions, if this is not complied with, the village secretary is obliged to refuse and ask to fulfill the conditions that have been determined. Only when the file has been filled, the village secretary will verify and then the new village head can ratify, then carry out the realization of activities or programs. Knowledge and compliance of village officials in using and allocating ADD is important, so that the funds issued can be used as needed and there is accountability.

3.1.3. Accountability Report Stage

The next stage is accountability. The ADD accountability in Tugumulyo Village is carried out in stages, starting from the activity implementing team who must collect proof of payment such as receipts, order notes, documentation etc. for the preparation of accountability reports. Then, the report will be verified by the village secretary and only then can be approved by the village head. After that, the village assistant team verified the report and then submitted it to the sub-district to the district for inspection and approval.

In carrying out ADD management tasks, the Tugumulyo Village Government apparatus strives to apply several principles such as transparency, accountability, participation, and budgetary order and discipline, so that ADD can be allocated correctly and supervision occurs in its management. The explanations related to these principles are as follows:

a. The Principle of Transparency in ADD Management in Tugumulyo Village

The principle of transparency in the management of ADD in Tugumulyo Village is carried out started from the planning stage by holding a musrenbang, where community representatives are involved in making the Village Government Work Plan (RKP Desa) and APBDes which are ratified into village regulations. Transparency in the planning stage is carried out by the village apparatus by asking the hamlet to hold a meeting with each Neighborhood Association (RT) or resident under its administration, then the hamlet head and Neighborhood Association (RT) who will attend the musrenbang event. Through the meeting, the village government conveyed and discussed reaching an agreement regarding the formation of the Village RKP and APBDes, so that the community could oversee the planning and implementation of the programs carried out by the Tugumulyo Village Government

b. The Principle of Accountability in ADD Management in Tugumulyo Village

The principle of accountability is important for village government officials, where the village has a

great opportunity to manage village government and village development to increase community independence and welfare. Therefore, accountability in the management of ADD is a must in managing large and important funds for village development. Accountability in the management of ADD means that village officials can account for the management of ADD to the community in accordance with existing rules and regulations. In the management of ADD, the village is required to compile a report on the realization of the APBDes implementation and a report on the realization of implementation, budgeting, implementation and accountability. The report is produced from the planning and budgeting stages of implementation and administration to reporting and accountability to both the community and the government. In Tugumulyo Village, the accountability of the village apparatus in managing ADD is quite good, where the planning is going quite well, recording reports and accountability have also been pursued even though they are still not optimal.

c. Participatory Principles in ADD Management in Tugumulyo Village

The participatory principle in the management of ADD by the Tugumulyo Village apparatus is evidenced by the involvement of community representatives in the musrenbang for making RKP, APBDes and Perdes, besides that, the implementation of activities or programs of the Tugumulyo Village Government also involves the community. As in the image below:



Source: Research Documentation

Figure 1 Community Involvement in Village Development Sourced from ADD

d. Principles of Order and Budgetary Discipline in ADD Management in Tugumulyo Village

The principles of order and budget discipline in the

management of Village Fund Allocations in Tugumulyo Village can be seen from obedience in following existing rules and policies, wherein every activity and program whose budget is sourced from the Village Fund Allocation must be accompanied by a Budget Plan (RAB) set by the Secretary. Tugumulyo Village then submitted an SPP which was verified by the Village Secretary and approved by the Tugumulyo Village Head. After the process, then the activity or program can be implemented.

3.2. Ability of Village Government Apparatus in managing Village Fund Allocation in Tugumulyo Village

The village government as the organizer of the village governance must have adequate capabilities in carrying out their duties. One of the skills that must be mastered is technical ability. Technical ability is the ability of village government officials to use the knowledge, methods, techniques, and equipment obtained from experience, education, and training to carry out their duties and functions according to their positions. Technical ability is seen from mastery of work equipment, mastery of work procedures, and mastery in dealing with work obstacles. The technical ability of the Tugumulyo Village apparatus in using knowledge, methods and techniques is obtained from the experience and training obtained by each village apparatus to carry out the duties and functions to manage village fund allocations according to the position held. Technically, the Tugumulyo Village apparatus knows and understands how to use and allocate village funds, as can be seen from the management process starting from planning, implementation and accountability reports.

Although the Tugumulyo Village apparatus knows and understands the management of ADD, they still have to improve in the methods used, both in the management of ADD and in delivering information related to ADD management to the community, considering the current development of information and communication technology, which of course affects the community habits, needs and people's lives, resulting in adjustments so that the community can still be involved in every stage of ADD management and implementation of activities or programs, as well as making it easier for village officials in ADD management, so that ADD can be realized properly to the people of Tugumulyo Village.

4. CONCLUSION

Based on the results of the research and analysis, it can be concluded that the government apparatus of Tugumulyo Village, Lempuing Subdistrict, Ogan Komering Ilir Regency has attempted to manage ADD well, where management starts from the planning,

implementation to accountability reports. Planning is done by drawing up a priority plan, which is then followed by a development planning deliberation (musrenbang) involving community representatives, namely the Neighborhood Association (RT) and Hamlet heads to discuss community complaints and problems, as well as discussing the use of ADD. The next stage is the implementation of activities or programs resulting from the musrenbang that utilize ADD. Implementation of activities or programs that are sought to absorb labor from the village community. The next stage is the accountability report which is carried out through making expense reports as evidenced by payment receipts, order notes, documentation etc. The report is then submitted to the village secretary for verification and can only be approved by the village head.

In addition, in carrying out ADD management tasks, the Tugumulyo Village Government apparatus also fully strives by applying the principles of transparency, accountability, participatory, as well as orderly and budgetary discipline. In addition, from a technical point of view, it is also quite good, namely by understanding and understanding how to manage and realize ADD, but there is still a need for improvement, especially in the use of ICT for ADD management and delivery of information to the public, in order to facilitate the implementation of tasks as well as to disseminate information more widely. Considering the technology, information and communication that has developed, it would be easier to use ICT in the management and delivery of information to the public.

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