

Evaluation of The Local Village Assistance Program: Case Study of Budget Management in Bakas Traditional Village, Banjarangkan District, Klungkung Regency

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Abstract

The financial management of the Bakas Traditional Village, especially in the planning process and use of the Regional Revenue and Expenditure Budget (APB) of the Bakas Traditional Village, has been accompanied by the Village's Local Assistance Officer. Even though it has subsided, there are still irregularities in financial management in the Bakas Traditional Village, one of the cases currently occurring, namely the corruption case of the Traditional Village LPD. Based on these problems, it is necessary to evaluate the Local Village Assistance Program in Managing the Bakas Traditional Village Revenue and Expenditure Budget (APB). This research aims to evaluate the implementation of the Village Local Facilitator Program in Managing the Revenue and Expenditure Budget (APB) of the Bakas Traditional Village, as well as finding and formulating the work pattern of the Traditional Village Local Facilitator in Managing the Revenue and Expenditure Budget (APB) of the Bakas Traditional Village. The research method used in this research is a qualitative research method with a descriptive approach. The research results show that the Village Facilitator accompanies every process in the planning, implementation and accountability of the Traditional Village APB. The existence of a Traditional Village Assistant can help in managing the administration of the Bakas Traditional Village regarding planning the use of funds and the Sikuat reporting system.

Keywords:

program evaluation; village local facilitator; traditional village

Introduction

One of the longstanding social dynamics in Bali is the governance of **desa adat** (customary villages) and **desa dinas** (administrative villages) (Waren, 1993). The issue of village governance is highly dynamic, requiring strong attention from the central government, which has produced various forms of legislation (I Wayan Gede Suacana, I Nyoman Wiratmaja, 2022). The strong tug-of-war between the roles of **desa adat** and **desa dinas** extends into various contexts, not only in bureaucratic dimensions but also in political, economic, and cultural matters, among others (Agung Wardana, 2019). As outlined in regulations, from regional regulations to the Local Government Law, **desa adat** is based on Bali Provincial Regulation Number 4 of 2019, which defines **desa adat** as a customary legal community unit in Bali that has its own territory, original structure, traditional rights, assets, customs, and way of life that have been passed down through generations in connection with sacred places (*kahyangan tiga* or **kahyangan desa**). The **desa**

adat has the authority and right to manage its own affairs (Ardhana, 2020). One of the authorities and rights held by **desa adat** is in managing its finances, which is why **desa adat** has its own village budget (APB Desa Adat), consisting of income, expenditure, and financing components for the village.

The revenue budget of **Desa Adat** (customary villages) is sourced from the village's own revenues, the management of **Padruwen Desa Adat** (customary village assets), allocations from the Provincial Regional Budget (APBD), assistance from regency/municipal governments, support from the central government, and grants or donations (punia funds) from third parties that are non-binding. As of 2021, there were 1,493 **Desa Adat** in Bali (Balisatudata, 2022), spread across 9 regencies/municipalities in the province. Each **Desa Adat** has its own village budget (APB Desa Adat), and its management is accompanied by local village facilitators. The allocation of funds to **Desa Adat** is one of the village's income sources. Each **Desa Adat** in Bali received IDR 350 million in village funds (DPMA Bali, 2020), sourced from Bali's **Semesta Berencana** Provincial Budget. These funds, managed independently by the **Desa Adat**, must be handled transparently and accountably.

Thus, the process of managing the **Desa Adat's** finances, from planning to budget utilization, must be strictly supervised, and special assistance is needed in the preparation of four financial accountability reports. Therefore, the independent financial management by **Desa Adat** requires special facilitation to avoid misuse of authority in managing the **APB Desa Adat**, and to prevent any potential irregularities. Based on Law No. 6 of 2014, the Bali Provincial Government established a facilitation institution known as the **Pendamping Lokal Desa** (Local Village Facilitators), with currently over 300 facilitators across Bali (BaliPost, 2019).

Although the **Pendamping Desa Adat** (Customary Village Facilitator) program has been running for four years, it has not yet been able to achieve transparent and accountable financial management of the **Desa Adat**. This is evident from several corruption cases related to the **APB Desa Adat** in Bali. One of the **Desa Adat** currently under scrutiny for corruption is **Desa Adat Bakas** in Banjarangkan District, Klungkung Regency. The corruption case involving the **LPD Desa Adat Bakas** (Village Credit Institution) resulted in a financial loss to the state of IDR 4,242,903,424 (Bali Tribunnews, 2022). The **LPD** is one of the sources of revenue for the **APB Desa Adat**, so the corruption case has affected the village's budget. This issue highlights that the local village facilitation program in **Desa Adat Bakas** has not been fully effective. There are certainly factors that have contributed to the ineffectiveness of the local village facilitation, leading to the corruption case mentioned above. However, this research focuses more on how the governance of the local village facilitation is carried out, particularly in **Desa Adat Bakas**, during the budgeting of village programs and throughout their implementation process.

Methods

This research employs a qualitative research method. According to Steven Dukeshire & Jennifer Thurlow (Sobari, 2020), qualitative research involves non-numerical data, gathering and analyzing narrative data. The qualitative research method is used to obtain rich data and in-depth information about an issue or problem to explore it more thoroughly, particularly concerning the implementation of the **Pendamping Lokal Desa** (Local Village Facilitator) Program and the **APB Desa Adat** (Customary Village Budget). Thus, the qualitative research method is appropriate for this study, as it allows for a deeper examination of issues related to the implementation of the **Pendamping Lokal Desa** Program in managing the **APB Desa Adat**.

Results and Discussion

Evaluation of the Local Village Facilitator Program: A Case Study on the Management of the Revenue and Expenditure Budget in Desa Adat Bakas, Banjarangkan District, Klungkung Regency.

- a. The Revenue and Expenditure Budget of a Customary Village, is an annual financial plan for the **Desa Adat** government.

Its management must be carried out in an orderly manner, adhering to laws and regulations, and it must be effective, efficient, transparent, and accountable, with attention to the principles of fairness, compliance, and usefulness. To achieve sound management of the **APB Desa Adat**, a **Local Village Facilitator** team is established, which is responsible for assisting the village in drafting the **APB Desa Adat**. According to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 19 of 2020 on General Guidelines for Community Facilitation, village facilitators aim to enhance the capacity, effectiveness, and accountability of village governance and development. In the implementation of the village facilitator program in **Desa Adat Bakas**, the village currently has facilitators in place.

Referring to policy evaluation theory by Buse, Nicholas Mays, and Gill Walt (Kent Buse, 2016), the implementation of a policy, including the **Local Village Facilitator** program, should consider several factors: the actors involved, the context, the process, and the content. These factors will be analyzed to assess the implementation of the **Local Village Facilitator** program in **Desa Adat Bakas**.

b. Actors in the Management of the Revenue and Expenditure Budget in Desa Adat Bakas, Banjarangkan District.

The actors involved in the management of the **APBDes Desa Adat** (Revenue and Expenditure Budget of the Customary Village) include the **Prajuru Desa Adat** (village council), **Bendesa Desa Adat** (customary village head), **Patengen** or **Juru Raksa** (village treasurer), **Paruman Desa Adat** (customary village assembly), **LPD Desa Adat** (village credit institution), and the **Desa Adat Facilitator**. Each of these actors has specific roles, functions, and responsibilities in managing the **APBDes Desa Adat**. The **Bendesa Adat** serves as the head of the **Desa Adat** administration, while the **Patengen** or **Juru Raksa** is a member of the **Prajuru Desa Adat** responsible for receiving, storing, depositing, administering, disbursing, and accounting for the financial resources of the **Desa Adat** as part of the execution of the **APBDes Desa Adat**. The **Paruman Desa Adat** is the highest decision-making body, responsible for strategic and principle-related issues within the **Desa Adat**. The **TAPD** (Regional Budgeting Team) is a team established by the Governor's Decree and led by the Regional Secretary.

This team is tasked with preparing and implementing the Governor's policies related to the preparation of the regional revenue and expenditure budget, with its members comprising regional planning and financial management officials. The **Desa Adat Facilitator** is tasked with assisting the **Desa Adat** in drafting the **APBDes Desa Adat**, from planning and budgeting to implementation, reporting, and accountability. Each actor plays an important role in the process of designing, budgeting, implementing, and reporting on the use of the **APB Desa Adat Bakas** (Customary Village Revenue and Expenditure Budget). However, currently, **Desa Adat Bakas** does not have a **Desa Adat** facilitator, which has resulted in challenges during the planning, reporting, and accountability processes of the **APB Desa Adat**.

c. Process of Managing the Revenue and Expenditure Budget in Desa Adat Bakas, Banjarangkan District.

The process of designing the **APB Desa Adat Bakas** (Customary Village Revenue and Expenditure Budget) is currently conducted through the **Sikuat** system, managed by the **Desa Adat** Administrator. This is in line with the statement from the **Bendesa Adat Bakas** on January 3, 2023: "In managing the **APB Desa Adat Bakas**, an **Admin Desa Adat** has been appointed to assist with the planning reports on **Desa Adat** funds through the **Sikuat** system." The **APB Desa Adat** plan is drafted based on financial information sourced from the **Desa Adat's** income. The mechanism for planning the **APB Desa Adat Bakas** is as follows:

1. The **Prajuru Desa Adat** (village council) together with the **Sabha Desa Adat** (customary village assembly) draft the **APB Desa Adat** plan by first gathering input from the **Krama Desa Adat** (village community) through the **Paruman Desa Adat** (village meeting).

2. The **APB Desa Adat** draft is then discussed and finalized in a meeting of the **Prajuru Desa Adat** and **Sabha Desa Adat**.
3. The annual village budget draft is signed by the **Bendesa Adat** and **Panyarikan** (village secretary) based on the minutes of the **Paruman Desa Adat** meeting.
4. The annual village budget draft is submitted to the regional apparatus in charge of **Desa Adat** affairs.
5. The regional apparatus verifies the annual budget draft of the **Desa Adat**.
6. Based on the annual budget draft, the regional apparatus formulates programs and activities.

Desa Adat facilitators support every stage of the planning, implementation, and accountability processes of the **APB Desa Adat**. Their presence helps manage the administrative aspects of **Desa Adat Bakas**, particularly in planning the use of funds and reporting through the **Sikuat** system.

- d. Content in the Management of the Revenue and Expenditure Budget in **Desa Adat Bakas**, Banjarangkan District.

Based on the priorities for the use of the **APB Desa Adat**, its implementation in **Desa Adat Bakas** has not yet succeeded in developing the local economy, as the targets of the **APB Desa Adat Bakas** have not been fully realized. This was conveyed by one informant who stated, "The targets and realization of the **APB Desa Adat** cannot be achieved, and the 20% profit share from the **LPD** (village credit institution) cannot be reached, as it usually contributes to the **APB Desa Adat Bakas**." This indicates the suboptimal implementation of the village facilitator program in **Desa Adat Bakas**.

Although it is regulated in **Bali Governor Regulation Number 34 of 2019** concerning the Financial Management of Customary Villages in Bali, Article 27, paragraphs 1, 2, and 3, which states: "The Provincial Government establishes **Desa Adat** facilitators, who may come from universities, government agencies, or other parties. **Desa Adat** facilitators are appointed by the Governor's decision." However, in practice, there is no **Desa Adat** facilitator in **Desa Bakas**, and there is only a **Village Facilitator** focused on assisting the administrative village (**Desa Dinas**). The problems related to financial management in **Desa Adat Bakas**, especially in the management of the **LPD**, arise due to inadequate financial oversight in the **Desa Adat**. The supervision of **APB Desa Adat** management is very different from that of the **APB Desa Dinas**.

Conclusion

The conclusions of this research are as follows:

- a. Actors in the Management of the Revenue and Expenditure Budget in Desa Adat Bakas, Banjarangkan District. The actors involved in the management of the APBDes Desa Adat include the Prajuru Desa Adat, Bendesa Desa Adat, Patengen or Juru Raksa, Paruman Desa Adat, LPD Desa Adat, and the Pendamping Desa Adat. Each actor has specific duties, functions, and responsibilities in managing the APBD Desa Adat. These actors play an important role in the process of designing, budgeting, implementing, and reporting the use of the APB Desa Adat Bakas. However, currently, Desa Adat Bakas does not have a Desa Adat facilitator, resulting in challenges in the design, reporting, and accountability of the APB Desa Adat.
- b. Process in the Management of the Revenue and Expenditure Budget in Desa Adat Bakas, Banjarangkan District. The management process of the APB Desa Adat follows the mechanisms set out in the Bali Governor Regulation. Currently, all financial management in Desa Adat Bakas is conducted through the Sikuat system, managed by the Desa Adat Admin. As a result, the management of the APB Desa Adat Bakas does not involve the Pendamping Desa Adat, and the entire process is managed by the Desa Adat Admin.
- c. Content in the Management of the Revenue and Expenditure Budget in Desa Adat Bakas, Banjarangkan District. The use of the APB Desa Adat is regulated according to the rules, with several priorities for the budget use of Desa Adat. However, in Desa Adat Bakas, the targets set in the APB Desa Adat have not been achieved. The income or revenue of Desa Adat has decreased by approximately 20%, which originates from the LPD Desa Adat Bakas.

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