

**VILLAGE FUNDS LOCAL ACCOUNTABILITY PROBLEM :
(Study of Village Government Together with the Village Consultative Body
(BPD) Accountability in Village Funds Development
in Masalembu District).**

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Abstract

This paper aims to describe village funds local accountability problem at local level (Masalembu District). Observations and interviews are used as data collection techniques. The research found that village government together with the Village Consultative Body (BPD) accountability on village funds development was weak, because there is no cooperative between Village Consultative Body (BPD) with village government. In conclusion that Village Consultative Body (BPD) needs to be involved in village development evaluating and planning.

Keywords: local accountability, village funds.

A. Introduction

Village Funds (DD) are funds disbursed from the National Budget. Since 2015, the Central Government has begun to issue a budget of Rp. 20.76 trillion for Village Funds and each year increases. In 2018, the Village Fund is budgeted at Rp 120 trillion (<https://www.merdeka.com>, August 19, 2017, accessed July 20, 2018).

Village Funds are expected to prosper and equitable development for rural communities. From the results of the study indicate that the Village Fund can increase the participation of rural communities (Daraba, 2017: 52), poverty in the village can be reduced (Sari and Abdullah, 2017: 46-47) and the economy of rural communities can be improved (Tangkumahat, Panelewen and Mirah, 2017 : 341-342).

Village finance, including Village Funds, should ideally be managed based on the principles of good governance, which include: transparency, accountability, participatory and carried out in an orderly and budgetary manner (Permendagri No 113 of 2014 concerning Village Financial Management).

However, the results of the research found by KPK (2015) and Ade Irma (2015: 136) show that the accountability of financial management in the regions is still low. This is because the ability of human resources is low or not yet competent (Farida, 2015: 118). The process carried out in building is not in accordance with Regulation of the Minister of Home Affairs No. 37/2007 (Astri Furqani, 2010). In addition, the community lacks response and lacks supervision of the accountability of the village government (Putriyanti, Aprisiami, 2012). Therefore, the Village Government needs assistance (Ade Irma, 2015: 136).

From the explanation above, it turns out that accountability is interesting to study. Research has been done a lot, but is limited to the assessment of accountability in general. While this article is based on research results that are more focused on local accountability, as desired by the Ministry of Transmigration and Disadvantaged Villages (Marwan Jafar, 2015), namely accountability that is carried out internally within certain regions / regions, for example in this case the Village Government together - the same as the BPD (Village Consultative Body) in planning and evaluating village development in Masalembu District.

The discussion was supported by the accountability theory proposed by Rahmi Fajri, et al, (tt: 1100-1001); Mark Turner and David Hulme in Tri Ratnawati (Journal of Political Sciences, No. 18, August, 2002: 51) namely that accountability for good public services, as evidence of performance (performance) and accountability, is not necessarily accepted, or even criticized (Frank Bealey in Tri Ratnawati (2002: 51).

Mohamad et al, (2004: 50) in Rahmi Fajri, et al, (tt: 1100-1001) defines Accountability as 3 (three) types, namely: a) Financial accountability, b) Benefit accountability and c) procedural accountability. While specifically, local accountability refers to Marwan Jafar (2015) who divides accountability into four types, namely: a). Vertical Accountability, b). Horizontal Accountability, c). Local Accountability and d). Social Accountability.

Whereas what is meant by Village Funds is funds sourced from the State Budget (APBN) allocated to Villages transferred through the Regional / City Regional Revenue and Expenditure Budget (APBD) and used to finance government administration, development implementation, community development, and community empowerment (Permendagri No. 113 of 2014, Chapter I, Article 1, paragraph 9). The aim of the Village Fund is to improve the welfare and equity of rural development through improving public services in the village, advancing the village economy, overcoming the development gap between villages and strengthening rural communities as the subject of development.

B. Methodology

B.1. Research Approach

The approach in this study is a qualitative approach. This approach is used, to explain the phenomenon of Village Government Accountability (Joint Accountability) with the Village Consultative Body (BPD) in Village Fund Development in Masalembu District which cannot necessarily be approached with a quantitative approach.

B.2. Research sites

The location of the study was conducted in four (4) villages, namely: Sukajeruk Village, Masakambing Village, Massalima Village and Karamian Village, Masalembu District, Sumenep Regency, East Java Province.

B.3. Data source

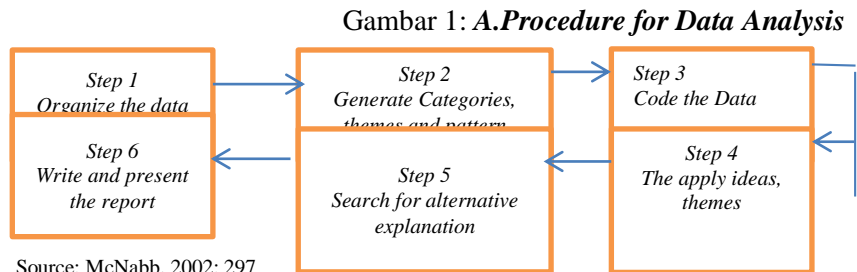
The source of data used in the study came from Primary Data and Secondary Data. Primary data comes from interviews with 23 key informants using in-depth interviews. Key informants consist of Village Heads, BPD Administrators, Communities (Community Leaders / Toma and Religious Figures / Toga), Facilitators, Village Devices (PTPKD), Village Officials (Head of Hamlet, RT / RW). While secondary data from the documents of the Act, PP, PMK, Permendesa related to Village Funds and other regulations.

B.4. Sampling Technique (Key Informant)

The technique used is purposive sampling technique, because this technique is seen by the Research Team that the selected key informants are more representative and can provide information that can answer the research objectives. There were 23 people the number of key informants interviewed from 4 villages.

B.5. Data Processing Procedures.

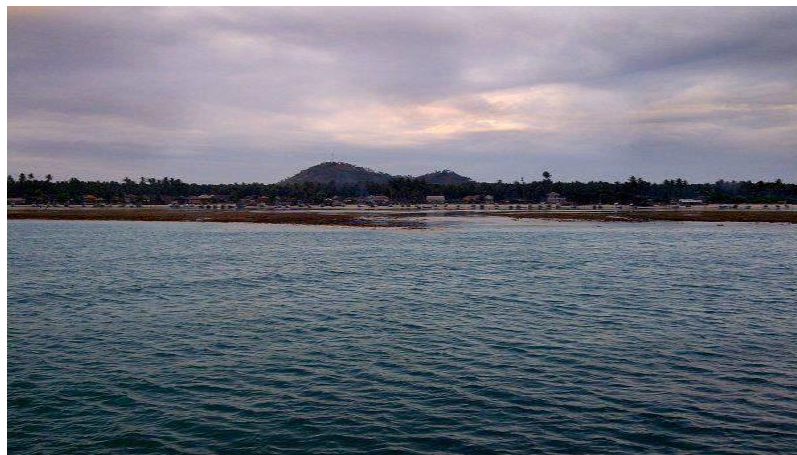
Stages of data processing procedures, as stated by McNabb (2002: 297), in the picture below:



C. Discussion

Description of Masalembu

Masalembu District is part of Sumenep Regency, East Java Province. Sumenep Regency is on the east end of Madura Island, has an island of 126 islands. The island is inhabited by 48 islands (38%), while the island that is not inhabited is 78 islands (62%). The position of Masalembu Island is surrounded by free sea, about 112 nautical miles from the Kalianget Port (Sumenep Daratan). On Masalembu Island there are ethnic Madurese, Bugis and Mandar people. Even not infrequently also seen people of Borneo descent here, such as the Dayak tribe (<https://irenkdesign.wordpress.com/2009/07/13/sejarah-masalembu> accessed on 12 August 2017).



Source: <http://masalembucity.blogspot.co.id/p/pulauku.html> accessed on August 12, 2017

Masalembu District has a total area of 41.79 km² (1.95% of the area of Sumenep Regency). The number of villages in Masalembu Subdistrict is 4 villages namely Massalima, Sukajeruk, Masakambing, and Karamian.

Implementation of Village Funds

Based on documents obtained from the Ministry of Villages, Development of Disadvantaged Regions and Indonesian Transmigration (2017), the Village Fund received by the Village Government in Masalembu District was Rp. 5,961,264,719 for 4 villages in 2016 and 2017. Receipt details in the following table:

Table I. Number of Village Funds Received by Masalembu District

No	The Name of Villages	(Rp) 2016	(Rp) 2017	(Rp) Amount
1.	Massalima Village	692,501,651	884,658,100	1,577,159,751
2.	Karamian Village	631,899,240	806,211,300	1,438,110,540
3.	Masakambing Village	624,660,278	796,840,800	1,421,501,078
4.	Sukajeruk Village	669,547,850	854,945,500	1,524,493,350
	Total	2,618,609,019	3,342,655,700	5,961,264,719

Source: Secondary Data from Kemendes PDTT RI, 2017

From the Village Fund received by the Massalima Village Government, several development activities have been carried out such as paving and building of sea dikes, but are of low quality, so that they do not last long (Interview results, 12 August 2017). In addition, the construction of street lighting, solar power, is only a few points (Interview results, August 15, 2017). The flow of electricity that was built was not free, the public had to pay Rp.400,000 to Rp.700,000 (interview results, 12 August 2017) and the price of electricity was considered expensive (interview results, 11 August 2017).

In essence, the community has not felt satisfied with the development results of the Village Fund, because there is no equal distribution, low quality of development and burdensome people.

This was supported by the results of an interview with one of the BPD Management (Secretary) who said that the results of the development carried out by the Massalima Village Government had not satisfied the community, because it did not involve the community, including the Management of the BPD (Village Consultative Body), as stated below:

Construction of roads, paving may exist but we don't know, if any, maybe other BPD members know, I don't know (Results of an interview with Al-Qomah, August 15, 2017).

Likewise in Karamian Village, not all dusun feel the results of the development of the Village Fund. For the 2016 Village Fund, there is construction of lighting (lights), culverts to the sea and road construction, but at present, the road is destroyed and the bulletin board as a form of socialization to the new community is installed, when the Research Team Members come to Karamian Village. For the community, the construction of roads in Karamian Village is not the result of the construction of the Village Fund, as stated below:

in 2015/2016, there were activities but not necessarily all roads were built by the Village Fund, because there were some that were built by funds from PNPM (Results of an interview with a community member on 19 August 2017 in Karamian Village).

The construction of lighting (lights) said above is actually seen by the community (Interview results, 19 August 2017) that the construction of lighting (lights) is not from the Village, but assistance from individuals who own diesel.

Based on observations (August 19, 2017), not all dusun were built, because in Alas Jaya village there was still no light.

Development activities began to appear in 2017, including: 1). Road construction in front of the Dusun Sudimampir Mosque and Alas Jaya Village, 2). Construction of the road in Alas Jaya hamlet is around 360 KM, at a cost of 240 million, 3). Construction of Sea and Sewer (culvert), but there is no notice board.

Based on observations, development activities in 2017, due to the case of the arrest of the Pamekasan District Head who was exposed to Village Fund corruption, so that the Village Government that received the Village Fund felt worried and moved to carry out development.

Masakambing Village, based on the interview results (September 12, 2017), the implementation of development in 2017, consisting of paving roads, in Dusun Ketapang and Tanjung Selamat. Each hamlet is 346 meters long x 2 meters wide. When building this road, the community is involved. Total costs incurred amounted to Rp. 240,294,000 per dusun.

Interview with Ujung Warsito, Head of Masakambing Village (September 12, 2017), there are physic developments, namely: drainage channel / culvert culvert in Tanjung Selamat Hamlet, 73.50 meters long and a total cost of Rp. 49 550,000. However, there is an imbalance in the Village Fund which is said to be the amount received in 2017, namely the difference of Rp. 303,069,977.

In Sukajeruk Village, development cannot be done simultaneously, as Nurhalimah said (the results of the interview on August 11, 2017, that "there are some who can do paving), some have not." This is understandable, considering the amount of funds disbursed is not all at once and the amount is limited. The amount of Village funds disbursed to the Sukajeruk Village Government (Source: Ministry of Manpower and Transmigration Republic of Indonesia, 2017), totaling IDR 669,547,850 for 2016. Whereas for 2017 IDR 854,945,500. amounting to Rp. 1,524,493,350.

In addition to the fact that there are some people who have not yet received a share of the development, some have indeed disagreed that the land is free for roads, as Nurhalimah revealed (Results of interview on 11 August 2017) that "some disagree with the construction of paving roads, because their land does not want to be released".

It turns out that people's needs are not only a matter of road, but also lighting (lights). The lighting actually already exists, but the price that people have to pay is expensive. People have been invited to discuss development issues, but what they complain about is the problem of lights. In addition, there were construction of culverts, drains but did not survive, the sea dike existed, not until one year was destroyed (Results of an interview with Nurhalimah, August 11, 2017).

The lack of socialization, so that the people of Ambulung Hamlet in Sukajeruk Village themselves do not believe, if there is development in Sukajeruk funded by the Village Fund,

because in the village, the community only sees the construction of roads in the city financed by BINA MARGA (Interview results on 18 September 2017, in Sukajeruk Village).

Local Accountability of Village Funds in Masalembu District.

Local Accountability, namely accountability that is carried out internally within a particular region / region, for example in this case the Village Government together with the BPD in carrying out planning and evaluation in the village development.

As explained above, the results of the research show that the existence of the BPD is considered to be one-sided, so that not all BPD Administrators are involved in the discussion on Village Funds in the Musdes. All meeting initiatives came from the village head, so the BPD did not have the power to start talks about village funds with the village head. The village head only cooperates with BPD members or administrators who support the leadership of the village head. While BPD members or administrators who are not in line with the village head, are not involved.

Thus, it is difficult to obtain good cooperation between the village head and the BPD as a whole to plan and evaluate the Village Fund Program. Whereas in the Minister of Home Affairs Regulation No. 110 of 2016 concerning the Village Consultative Body (BPD) [29] it is said that BPD members are representatives of the village population and are elected democratically through a direct election process or representative deliberation. Thus, BPD can be considered the people's representatives (village parliament), so that the aspirations of the village community can be represented and delivered by BPD, both in the planning and evaluation of the Village Fund Program. Therefore, in representatives, cooperating with the BPD can be interpreted as representing the aspirations of the village people.

According to Alexander Abe (2002) in Daraba (2017: 57) [30], there are two forms of participatory planning, namely planning that is made directly with the community and planning that is prepared through a representative mechanism. From the interview results it can be concluded that participatory planning through a representative mechanism has not been implemented optimally by the village head in discussing the Village Fund Program in Masalembu Sub-district, because all BPD members as legitimate representative institutions are not invited to cooperate.

D. Conclusion

- 1) Development results from Village Funds are few in number, especially 2016-2017. Whereas in 2015 no information was obtained.
- 2) The quality of development is less qualified and discriminatory.
- 3) The BPD as a partner of the Village Head, is not invited to cooperate in supervising (except in the Karamian Village), so the BPD becomes dysfunctional. Cooperation is limited to the preparation stage.