

COMMUNITY PARTICIPATION IN VILLAGE BUDGET SUPERVISION IN BINUANG VILLAGE, BALUSU DISTRICT, BARRU REGENCY

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ABSTRACT

Article Info

Received: 23/10/2022

Revised: 30/10/2022

Accepted: 12/11/2022

This study aims to find out: Community Participation in Supervision of Village Budgets in Binuang Village, Balusu District, Barru Regency. The type of research used is qualitative. The indicators in this study are community participation and village budgets. The formulation of the research problem is, (i) How is Community Participation in Village Budget Supervision in Binuang Village, Balusu District, Barru Regency. (ii) What are the Inhibiting Factors and Supporting Factors for Community Participation in Village Budget Supervision in Binuang Village, Balusu District, Barru Regency. Sources of data obtained through observation, interviews and documentation. The results of this study indicate that community participation in Binuang Village, Balusu District, Barru Regency is included in the good category. The factor that can hinder community participation in monitoring village budgets is that public awareness of the importance of overseeing village government budgets is still low. The supporting factors are the enthusiasm and desire of the community as well as the opportunity for the community to participate.

Keywords: Community Participation, Village, Budget

1. INTRODUCTION

The Village Law Number 60 of 2014 gives authority to the village as the "spearhead" of development to manage its resources independently and in accordance with the interests of the community. The central government budgets funds from the APBN directly for villages through the Village Fund program. The Village Fund is used to finance administration of government, implementation of development, community development, and community empowerment. Ministry of Village Regulation No.1 of 2015 concerning guidelines for village authority based on origin rights and village-scale local authority which reads: a village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, rights of origin the proposal for traditional rights that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia.

Village authority is the authority possessed by the village including authority in the field of village administration, implementation of village development, village community development, and village community empowerment based on community initiatives, origin rights and village customs. Village government is the administration of government affairs and interests local communities in the government system of the Republic of Indonesia by involving community participation.

Participation is a process of empowering the community to be able to solve the problems they face on their own, through partnership, transparency, equality and responsibility. In Indonesia, the legal basis

for implementing community participation is Law no. 6 of 2014. One alternative solution to increase community participation in responding to the village fund budget is the openness of the village government regarding the village fund budget.

As stated by Sakaria et al (2017: 376) in the journal *Strengthening Social Capital To Enhance Participation in the Public Sector*, explaining that a participatory approach is justified pragmatically and morally in designing development programs. An effective form of participation is the direct participation of citizens. Because direct participation plays the most role in the overall success of policies related to the management of village funds. Community participation is needed to facilitate effective project implementation, equitable monitoring of activities and sustainable outcomes.

At the present time, the paradigm of development programs has shifted to a bottom-up development approach. Active community participation is the main basis for bottom-up development programs. Society is used as a subject of development, no longer an object of development. Communities are included in determine various development activities, and manage development programs so that the government's role shifts to being a facilitator, a source of funding, and a source of innovation in achieving program objectives. These things are called participatory development, where development is carried out based on community participation so that the objectives of the development program are achieved and the results can be enjoyed by the wider community.

In the current government system, the village has a strategic role in assisting local governments in the process of governance, including development. All of this is done as a concrete step for the regional government to support the implementation of regional autonomy in its territory. The village has the authority to regulate and manage the local community according to social and cultural conditions including: in financial arrangements.

The implementation of village government is expected to encourage capacity building and independence through community participation in utilizing resources to achieve community welfare. Its implementation is manifested in the form of a government system that regulates long-term development plans, village policies and regulations as well as sources of development financing. There is a need for strict and consistent regulation of the village development budget, both at the national and regional levels. The regional authority to regulate the proportion of the village development budget is very important as a form of alignment with the village community.

The existence of rules that direct the flow of the implementation of Law no. 6 of 2014 is expected to bring changes for the better for rural communities, both in terms of economy, welfare and sustainable village development. In accordance with the President's Nawacita No. 3, namely "building Indonesia from the periphery by strengthening rural areas within the framework of a unitary area. Development is an activity carried out by the government and the private sector, occurring gradually and interrelated, with the hope of improving people's welfare, both in material and spiritual aspects (Afandi & Warjino, 2015). The development needs a policy that controls a process, so that there is no deviation that is not in accordance with the rules, so that it can run according to the goals that have been set.

Community supervision at every stage of development starting from planning, implementation, utilization and maintenance, will foster trust in the government so that people are motivated to support development programs carried out by the government. The community plays an important role in development so that active participation from the community is absolutely necessary. The success of government development programs is highly dependent on community participation. If the level of community participation is high, the success rate of the program will also be high. This proves that community participation is a very decisive factor whether or not development goals can be achieved. Therefore, the key to successful development is community participation. Researchers saw the community participate in budgeting in the socialization of Musrenbang (development design consultations), in Binuang village, Balusu sub-district, Barru district, which was attended by the community.



2. LITERATURE REVIEW

Community Participation

Community participation is the community involved in participating in the process of identifying problems and potentials that exist in the community, choosing, and taking the most alternative solutions in dealing with problems, carrying out efforts to solve problems and being involved in the process of evaluating changes that occur (Muslimin, 2012). According to Pidarta and Siti (2015: 50) participation is the involvement of a person or several people in an activity. Involvement can be in the form of mental and emotional as well as physical involvement in using all the abilities it has in all activities carried out and supporting the achievement of goals and responsibilities for all involvement.

According to Parwoto in Siti Irene (2015), community participation is the involvement of community members in the development and implementation of development programs or projects carried out in local communities. Participation in political life leads to the development of personal capacities. In the moral measure of participation in practice as a path to freedom and self-development. Participation as a dimension in democracy is also developed in social and economic institutions.

Supervision

According to Coryanata (2012) supervision is the process of examining all activities carried out thoroughly with the aim that these activities run in accordance with applicable regulations. Definition of Supervision According to experts in his book Adisasmita Raharjo (2011), as follows:

- a. The definition of supervision according to Victor M. Situmorang and Jusuf Juhir is every effort and action in order to find out to what extent the implementation of tasks carried out according to the provisions and targets to be achieved.
- b. According to Sondang P. Siagian, the notion of supervision is the process of observing the implementation of all organizational activities to ensure that all work being carried out goes according to a predetermined plan.
- c. Djamaluddin Tanjung and Supardan put forward the notion of supervision, which is one of the management functions to ensure that the implementation of work runs according to predetermined standards.in planning.

The need for budget oversight aims to minimize the use of budgets that are not in accordance with the planning, are not effective and efficient. According to Firdaus (2018) that supervision can create good governance in administering the government so as to avoid fraudulent practices. Actually, supervision is not only the responsibility of the supervisory institution, but also by the community.

The types of supervision that have been proposed by Makmur (2011) among others are:

A. Functional control

The understanding of functional supervision is actually attached to the institution which functionally has the main duties and functions in the field of supervision. Every institution or organization, big or small, definitely needs supervision. A relatively small organization, the supervision that is carried out does not need to be functional, but large organizations such as state institutions with activities that tend to be complicated and complex, so a functional type of supervision is needed by using human workers who have special knowledge and special work in the field of work. supervision.

B. Community surveillance

In order for the administration of the state to be based on the constitution and to prevent the misuse of state resources, it is very necessary to have supervision carried out by the community as citizens. The implementation of public supervision is aimed at the state administration so that there is no abuse of power, especially the use of resources owned by the government on behalf of the state.

C. Administrative supervision

Structuring the implementation of all activities for the entire organization in order to create order, it is necessary to have a form of supervision called administrative supervision. The purpose of administrative oversight in organizations, especially for public organizations, is that data collection and distribution or distribution of an activity or work is carried out on the basis of justice and in accordance with the capabilities of each member of the organization.

D. Technical supervision

To be able to maximize the results of technical work such as work in agriculture, fisheries, industry and so on, it is very necessary to have technical supervision in accordance with the field of technical work itself, so that it can create maximum results to meet the welfare of members of the organization and members of society in general.

E. Leadership supervision

In every organization always consists of two elements, the first is the as a leader and the second is the led element which functions to carry out the activities or work given by the leader element. While the leader element has the task of supervising those he leads so that the work carried out can run well and prevent the possibility of waste that can result in harming the members of the organization itself.

F. Goods control

Supervision of goods means an effort that is made consciously to guarantee the safety of an item or will provide benefits to the implementation of the tasks of the organization that has rights to the goods.

G. Service supervision

The service referred to here is a reward given to a person or group of people who are members of the organization, services from third parties or otherwise will not work properly if there is no supervision that is carried out properly and firmly, moreover the results of the services will provide very valuable value. on someone or some people in his life so that it is possible to have it privately.

H. Internal control

Supervision is formed within the organization itself to secure in order to facilitate the implementation of tasks, this organizational unit is intended here to carry out internal control.

I. External monitoring

In contrast to the internal control above, what is meant by external supervision is supervision carried out legally by a supervisory agency outside a certain sub-organization. For example, in Indonesia, the institution established to oversee the implementation of state finances is the Financial Supervisory Agency (BPK), this supervision by the BPK to other state institutions is called external supervision.

Village Budget

Historically, the village was the forerunner to the formation of a political community and government in Indonesia, indigenous peoples and so on have become social institutions that have a very important position. The village is an autonomous institution with its own traditions, customs and laws and is relatively independent. This is partly aimed at the high level of diversity making the village perhaps the most concrete form of the nation." Wijaya (2010:4)

3. METHOD

According to Sugiyono (2013: 2), the research method is basically a scientific way to obtain data with certain goals and uses. Based on this, there are four keywords that need to be considered, namely the scientific method, data, purpose and usability. The type of research that will be used in this study is a qualitative research type where the data obtained using observation, interviews, and documentation to

provide the results that have been obtained so that it is hoped that this research will provide results in accordance with events that actually happened. According to Azwar Saifuddin (2010), research with a qualitative approach emphasizes the analysis on the process of deductive and inductive inferences as well as on the analysis of the dynamics of the relationship between observed phenomena using scientific logic. It is not that the qualitative approach does not at all use quantitative data support, but the emphasis is not on hypothesis testing, but rather on efforts to answer research questions through formal and argumentative ways of thinking. As a form of descriptive research, the author attempts to analyze Community Participation in Village Budget Supervision in Binuang Village, Balusu District, Barru Regency.

4. RESULTS AND DISCUSSION

Through interviews with respondents, it can be seen that community participation is good because they are able to know all activities in the use of the budget, including budget allocation and transparency, both in the form of writing or billboards or through direct supervision at the location of budget use without any pressure or coercion from any party. both from the village government and from the village development project workers. The real impact for the community at this time is direct cash assistance from village funds for the 2020 fiscal year, where the community is able to be directly involved in overseeing the use of the budget and feel firsthand the benefits of direct cash assistance which affects people's purchasing power in difficult times like now because the community's economy is directly affected. with the COVID-19 pandemic. Inhibitors and Supporters of Community Participation in Supervision of Village Budgets in Binuang Village, Balusu District, Barru Regency.

The inhibiting factor for community participation in monitoring village budgets is that public awareness of the importance of overseeing village government budgets is still low, and also ignorance. The community regarding budgeting can trigger a lack of public trust in every policy and budget determination. The uneven distribution of village government socialization to all communities in the use of the budget is also an obstacle for the community to participate when in fact all budget uses have been detailed through billboards according to the transparency of budget use in front of the office. However, not all people know about it, so it needs to be socialized that all use of the budget can be seen directly by the community, both physically and non-physically.

Another obstacle is communication problems. In carrying out a policy, communication is a very important thing. The existing policy, in this case the determination and supervision, is not only carried out by the village government but requires the role of the community. Therefore, good communication must be carried out by stakeholders because it is very influential in budget oversight.

The supporting factor for community participation in village budget oversight is the enthusiasm and desire of some of the community to be the main factor for community participation in community activities in addition to the opportunity for the community to participate, where the village government is the driving force for the community to participate in meetings, one of which is with invite the public to join the meeting.

Thus, the role of local governments and village governments is to plan and organize the ADD program by providing technical assistance and material assistance. principal, beyond the capacity of local communities and other non-governmental organizations. Therefore participation. The community becomes an important element in the development of rural communities, considering that people understand and understand their environmental conditions.

Discussion

The participation of the Binuang Village community in budget oversight is included in the good category because the community is aware of the importance of the village budget. Therefore, the

community is quick and responsive when there is a socialization process that is often held at the village office. Participation and interaction that occurs in the community of Binuang Village is very close because the community cares about various things, including budget oversight.

This is in accordance with what was stated by Murtiono in Indriani et al, (2019) which stated that the more If the village government applies the principles of transparency, participation, and accountability, the better the quality of village government governance will increase village independence. The village is the smallest government system in the government structure in the Unitary State of the Republic of Indonesia which is directly in contact with the community so that it must be the main focus in government development.

Realizing community participation in village financial management is one way to build villages to become advanced and independent, Community participation in every stage of village financial management is very important because it is the community itself who knows what they need so that with participation, every development carried out in the village is a need of the villagers. Kim & Schachter in Indriani et al, (2019) also said that public participation can lead to better governance, because realizing participation will make the government and society closer and ultimately make public officials and government more accountable to their citizens.

The social conditions of the people of Binuang Village, Balusu District, Barru Regency are very good, supported by a process of togetherness in good socializing and still upholding the values of norms and customs in accordance with the corridors of rules that apply in village government, including social, economic, and community education conditions ranging from those that include: the poor, the middle class and the people in the able category.

Contributions from various parties are still quite influential on community participation in village budget oversight. This can be seen in several people who are enthusiastic about participating in socialization events such as musrembang. The presence of the community is also supported by friendly services and adequate facilities to support activities in conducting socialization.

Participation suppressed by habit still occurs in some people who have jobs in village government. They remain actively involved because they are accustomed to following the process of budget oversight. There are also some people who are not involved in the village government who are still concerned about monitoring the village budget by directly asking questions about budget planning and supervising the use of the village government budget.

Participation suppressed by the socio-economic community can be seen by the participation of the community in overseeing the budget that affects economic conditions, especially in the field of agricultural welfare. This is because an appropriate budget allocation can support and assist the community's economy through improving access to agricultural and irrigation roads which are clearly touched by the community in accordance with the transparency of budget use. Participation pressured by regulations occurs within the village government as a policy maker in the use of appropriate budgets with regulations because it can carry out government functions by involving the community in monitoring the use of the budget. One of the tangible evidences that can be seen is by involving the community in socialization and in budget usage meetings.

Village community participation can be seen by the awareness and motivation within themselves to be active and play an important role in budget oversight. The thing that becomes the basis and reference for seeing that the community actively participates is by looking at the results of interviews and observations made by researchers in Binuang Village, Balusu District, Barru Regency. Factors that influence a person's tendency to participate, one of which is: Length of stay, where the length of time a person lives in a certain environment and his experience interacting with that environment will affect one's participation. The longer he stays in a certain environment, the sense of belonging to the environment tends to be more visible in his large participation in each of these environmental activities.

As stated by Holil in Kartika (2012), the elements that influence social participation are:

- a. Community self-confidence;
- b. Solidarity and social integrity of the community;
- c. Social responsibility and community commitment;
- d. Willingness and ability to change or improve conditions and build on their own strengths;
- e. Community initiatives or individual initiatives that are accepted and recognized as/become the property of the community;
- f. Pure public interest, at least the general interest within the community concerned, in the sense that it is not a pseudo-public interest because it is driven by individual interests or a small part of the community. ADD activities that are running are indeed based on the public interest because the community determines and the community knows to his needs;
- g. Deliberation for consensus in decision making done in good faith to get good results. Commitment becomes important when there are so many needs that are urgent and become the aspirations of the community, but must be urgent priority and urgency are also considered

To be realized, from all samples stated that deliberation and consensus is very important in planning activities so that public participation in budget oversight can be carried out properly. The budget contains detailed planning of village income and expenditure, it is intended that by having a budget, all forms of expenditure and income can be accounted for to the public. Without budget, the village will find it difficult to control expenditure and income. By using the budget, it can be seen how the fiscal policy will be carried out by the village, thus it will be easy to predict and estimate the economy and organization. The budget can be used to encourage, coordinate and facilitate community economic activities to accelerate economic growth.

Community involvement in financial management cannot be directly observed but can be done through the dimensions of financial management, namely through the processes of planning, implementation, administration, reporting and accountability. In the planning process, participation is carried out through an active role in the team for the preparation of the Village Long-Term Development Plan (RPJM) and the Village Development Activity Plan (RKP), through participation in participating in village deliberations and deliberation on village development plans so that they can provide opinions in budgeting. Thus, the prepared budget has received legitimacy from the community.

Community involvement in the process of implementing financial management cannot be carried out directly because the implementation of financial management includes village expenditure and revenue activities. Community involvement in financial implementation can occur if the government announces the results of the activities carried out in a format that is easily understood by the public.

Thus, the community can easily monitor and evaluate the implementation of the budgeting carried out. When people do not complain about what happened, the process of legitimacy is achieved. According to Ramdan et al in Indriani et al (2019), in the implementation of activities, the monitoring process can be carried out through the provision of critical notes if it is not in accordance with the priorities of the basic rights of the community.

The report on the realization of the APBDesa implementation in the first semester describes the realization of revenues, expenditures and financing during the first semester compared to the target and budget, while the report on the realization of the APBDesa implementation in the final semester describes the realization of revenues, expenditures and financing until the end of the year, so it is accumulated until the end of the fiscal year. The accountability report on the realization of the APBDesa implementation at the end of each fiscal year is submitted to the Regent/Mayor through the Camat consisting of revenues, expenditures, and financing that have been determined by village regulations. After the village government and the BPD have agreed on the accountability report for the realization of the APBDesa



implementation in the form of a village regulation, this village regulation is submitted to the Regent/Mayor as an integral part of the village administration report.

Reporting as a controlling tool has a function to carry out periodic supervision of the achievement of the implementation of activities, as well as an evaluation tool. Village financial reporting must be strive to always present valid, accurate, up-to-date, systematic, concise, simple, clear and timely data in accordance with the laws and regulations. Village financial reporting and accountability is also part of the mechanism to realize and ensure accountability for village financial management. This accountability is carried out in order to improve the quality of good governance or the legitimacy of what has been done.

Based on this, it can be concluded that community participation in village budget oversight is very important. The higher the level of community participation, the better the quality of village financial management which will have implications for better village development to realize community welfare and village independence in Binuang Village, Balusu District, Barru Regency.

5. CONCLUSION

Based on the results of research that has been done regarding Community Participation in Village Budget Supervision. It can be seen in the chart of research results in Binuang Village, Balusu District, Barrumaka Regency, the following conclusions can be drawn: Community participation is good because it is able to know all activities in the use of the budget, including budget allocation and transparency, either in the form of writing or billboards or through direct supervision.

Factors that can hinder community participation in village budget oversight in Binuang Village, Balusu District, Barru Regency are: Public awareness of the importance of monitoring village government budgets is still low, The uneven distribution of the village government to all communities in the use of the budget is also an obstacle for the community to participate, Communication problems. In carrying out a policy, communication is a very important thing. Factors that can support community participation in village budget oversight in Binuang Village, Balusu District, Barru Regency are: a. There is a spirit and desire from some people to participate in overseeing the village budget. There is an opportunity for the community to participate.

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