

Social Interaction and Symbolic Interaction as the meaning of Accountability and Transparency in Village Fund Management

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Abstract:

Background: The existence of accountability is vital for the creation of good, democratic, and trustworthy governance. Government institution which has public accountability means that the institution can always be held accountable for all activities mandated by the institution. The role of the community is important in exercising control over institutions or institutions mandated by the people to carry out development and budget management as mandated by the law. While transparency is the freedom to access government political and economic activities and decisions. Transparency allows all stakeholders to see the structure and function of government, the objectives of the policy, and its fiscal projections, as well as reports (accountability) of the past period. Accountability implies accountability, both by the people and agencies have chosen, for their choices and actions. Accountability and transparency are necessary and important to understand. Bearing in mind the management of the Village Fund ADD is carried out using the principle of directed and controlled savings. The type of activities to be funded through the ADD Village Fund Allocation is important to be able to improve community service facilities in the form of meeting the basic needs of the village, besides strengthening village institutions and other activities that are beneficial to village communities.

Materials and Methods: Researchers use this type of phenomenological research with a qualitative approach. This phenomenological research is based on the experiences of others by studying the forms of experience for those who experience it directly. The research location is in the Village of Dukuhgarjo, Jatirejo District, Mojokerto Regency. Primary data and, Secondary data. In this study the authors will use the method of interview, observation, and documentation. Data analysis, (a). Data collection, (b). Data reduction (c). The data presentation (d). conclusions.

Results: The Village Fund that has been allocated by the central government through the State General Cash Account (RKUN) is transferred to the Regional General Cash Account (RKUD) which is then forwarded by the region to the Village Account (RKD) if the village has set a Regional Budget. Regulation of the Minister of Finance (PMK) Number 49 / PMK.07 / 2016 concerning Procedures for the Allocation, Distribution, Use, Monitoring, and Evaluation of Village Funds. Every entering the beginning of the year the Village Government always holds a Village Deliberation (Musdes) and a Village Development Planning Deliberation (Musrenbang) which will be attended by the Chairman of the RT, RW, Village Apparatus, Village Institutions, Community Leaders to set priorities for development or use of the Village Fund.

Conclusion: The results showed that the management of the Village Fund is divided into 2 management namely physical development management and community empowerment management.

Key Word: Social Interaction, Symbolic Interaction, Accountability Fund Management Transparency

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I. Introduction

Regional financial management is not only carried out by districts and cities, but villages also have their own authority in managing their own finances, where the procedures for governance and development have been regulated separately with the enactment of Law Number 6 on Villages, to create a strong foundation in implement governance and development towards a just, prosperous and prosperous society. Howes & Davies (2014) ADD Village Fund Allocation, is the balance fund received by the Regency / City in the Regency / City Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund. Accountability is vital for the creation of good, democratic and trustworthy governance. Hallett & Meanwell (2016) Progress, and the sanction system imposed by the federal government, is a manifestation of accountability and has a strong role. The articulation of options for accounting stems from the recognition that accounting helps build the world and influence decisions and express accountability in a more direct picture of accounting designed with environmentalism in Indonesia. The mind can change things substantially or successfully, clearly, unknowingly.

Transparency, accountability and fairness are separate attributes. However, the first two terms are not independent, because implementing accountability requires transparency (Shende and Bennett, 2004). From the population above and supported by potential natural components, it is appropriate to get a small village according to the allocation of village funds (ADD). From this understanding, the autonomy mandated in the village is autonomy which raises needs based on the despair and customs of the Village (Hehamahua, 2015). Overall from the description above, this research focuses on Village Fund Management conducted by the Village Government of Dukuhngarjo, given the management of village funds with a damaged system and many problems, the researcher wants to look more deeply at Village Funds in the management aspect. Furthermore, the researcher wants to associate symbolic interaction and social interaction as the meaning of Accountability and Transparency in Village Fund Management.

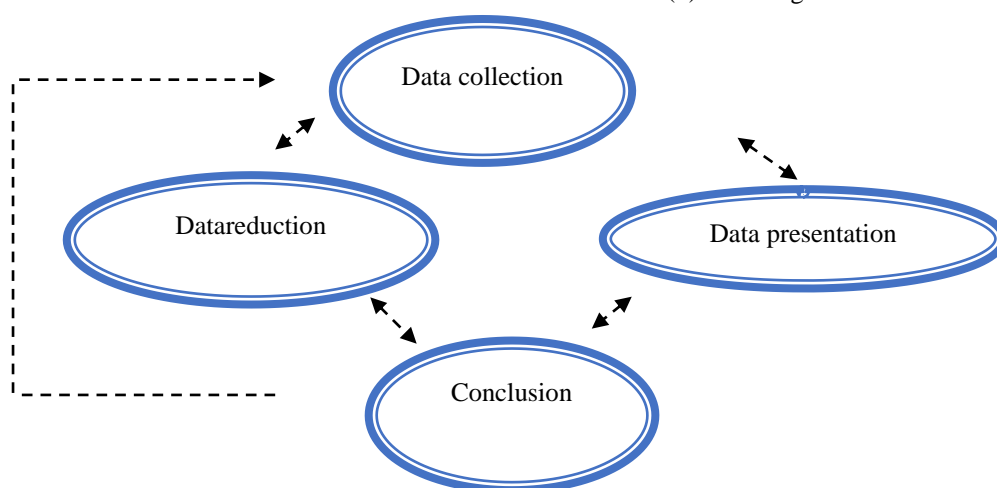
II. Material And Methods

Researchers use this type of phenomenological research with a qualitative approach. This phenomenological research is based on the experiences of others by studying the forms of experience for those who experience it directly. The subjects that will be used as research subjects are village officials and the community of Dukuhngarjo Village, Jatirejo District, Mojokerto Regency. The research location is in the Village of Dukuhngarjo, Jatirejo District, Mojokerto Regency. The location was chosen because Dukuhngarjo Village was a village that received village funding from the government starting in 2014, because villages that had only received village funds this year or had never received village funds before could not be used as research locations. Primary data sources were obtained from informants selected by researchers, in this case informants who would be included in the data sources of researchers were the Village Head, RT Chairperson, KarangTaruna Village Chair, Dukuhngarjo Village, Jatirejo District, Mojokerto Regency. Secondary data sources were obtained from government regulations regarding village funds, transaction evidence, final activity reports, semester financial reports, annual financial reports, accountability reports.

In this study the authors will use the method of interview, observation, and documentation. Interview, to informers Head of Village, Head of RT, Head of Youth Organization of Dukuhngarjo Village, Jatirejo District, Mojokerto Regency. Observation Observe the Village Fund management directly at the research location and the suitability of information obtained from the interview process, to obtain accurate data. Documentation collects data, both from documents, annual reports, books and relevant literature. Data taken from Dukuhngarjo Village, Jatirejo Subdistrict, Mojokerto Regency are authentic audited data such as financial reports, accountability reports. Documentation will include photos of activities and document attachments, photos of observation activities, interviews and document attachments obtained from the results of the study.

Data analysis, Researchers will use interactive analysis from Miles and Huberman (in Sutopo, 2006) which uses three main components as a reference procedure in conducting research, namely:

(a). Data collection, is the initial process for researchers in getting every data needed. (b). Data reduction, is the process, focusing, simplifying and abstraction of the data (rough) in the file notes. This process continues throughout the research. (c). The data presentation, is an assemblage of information organizations that allows the conclusions of narrative form to enable the conclusions of the researcher. (d). Drawing conclusions.



III. Result

The Village Fund that has been allocated by the central government through the State General Cash Account (RKUN) is transferred to the Regional General Cash Account (RKUD) which is then forwarded by the region to the Village Account (RKD) if the village has set a Regional Budget. Regulation of the Minister of

Finance (PMK) Number 49 / PMK.07 / 2016 concerning Procedures for the Allocation, Distribution, Use, Monitoring, and Evaluation of Village Funds. Every entering the beginning of the year the Village Government always holds a Village Deliberation (Musdes) and a Village Development Planning Deliberation (Musrenbang) which will be attended by the Chairman of the RT, RW, Village Apparatus, Village Institutions, Community Leaders to set priorities for development or use of the Village Fund. Development that is not yet in the RPJM will change the RPJM made by the Village Head according to the development priorities that have been implemented and eliminate the development priorities that have been made previously. The Village Fund that has been used must be reported as a report on the realization of the use of the Village Fund to the Regent / Mayor every semester and end of the year. Reports on the realization of the distribution and consolidation of the use of Village Funds will be submitted to the Minister with a copy of the Minister who handles the village, the technical minister / head of the relevant non-ministerial government institution, and the governor by the Regent / Mayor. If the Village Head does not submit a report late or late, the Regent / Mayor may postpone the distribution of the Village Fund until the report on the realization of the use of the Village Fund is submitted.

Village Fund Management must be carried out in a transparent, accountable, and participatory manner, in its management the Village Fund is used to finance development and community empowerment. The implementation of activities funded by the Village Fund is mainly carried out in a self-managed manner using local raw materials and strived to absorb more labor from the local community.

IV. Discussion

A. Development as an Embodiment of Symbolic Interaction

1. Planning

a. Society participation

Informant 1:

"The invitation attendance rate is above 80% when there is a meeting invitation. The role of the community in village meetings is very large and the community is not passive in responding to the problems faced in the village, .. "

"... Village Deliberation (MusDes) held in October consisting of village institutions starting from LPMD, PKK, BPD, KarangTaruna, RT, RW and also community leaders, held a meeting to accept proposals and choose the development that will be in prioritize ... "

Informant 2:

"... When budget planning was indeed invited, but at the time of execution we did not know, what was this implementation like? Don't know, just understand the design as to what would be built ..."

"... Indeed, when the planning was inviting RT, RW, Community Leaders, Village Institutions almost all were invited to a meeting to discuss the Development Work Plan (RKP), ..."

Informant 3:

"... Community participation is very high, seen from the level of the community present in the village deliberations, I think almost all those invited are willing to attend to discuss budget planning and management ..."

The symbolic interaction that appears in planning is at the level of community participation present in the implementation of the Village Fund planning program. The level of community attendance of more than 80% is used as a benchmark in the success of planning, not the quality of proposals given by the community as the owner of development or who has the right to request development according to the needs of the community itself. The definitions they give to others, situations, objects and even themselves determine human behavior. In this context, meaning is constructed in the process of interaction and the process is not a neutral medium that allows social forces to play their role, but rather is the true substance of social organization and social forces (Mulyana, 2002). This is actually in accordance with the theory put forward by Sobur (2004) which includes physical aspects as part of symbolic interactions. In addition to symbols in the form of physical aspects, aspects of numbers and words contained in the financial statements issued by village officials. Community participation in Village Fund planning has a high percentage of attendance. The high level of participation was seen in the presence of communities such as RT, RW, community leaders, and village institutions at the time of planning which reached 80% and above, but in reality, the community only knew when planning and implementation did not know. This shows that the participation that occurs in planning is apparent. The apparent participation meant community participation as a symbol of community presence in the planning presented by the Village Government.

Informant 1:

"... The results of the deliberations will be used to make the Development Work Plan (RKP), after the RKP is completed then make the RAPBDes in early December with a reference to the previous year ..."

"... The obstacle faced during planning is the absence of experts to predict development because the human resources of the village apparatus are unable to make development estimates well so that they need help from experts who need funds."

Informant 2:

"... if you discuss the weaknesses there are so many mas, not all regions have the ability to plan. Moreover, the elected village head has never participated in or been involved in the arena of State politics or village politics, this is what causes the planning and implementation of village development to be accompanied by all the parties involved. ... "

Informant 3:

"The lack of physical development planning occurs due to the lack of human resource capabilities because the people in the village understand the building is still lacking because indeed the building should be done by experts and in the village, itself does not have technical officers who usually predict a building ..."

The preparation of the budget carried out in Dukuhngarjo Village is the preparation of the budget using the incremental budgeting method which refers to the previous year as the basis for preparing the budget. Incremental budgeting is a traditional budget that is incremental, that is, only increasing or reducing the amount of rupiah on pre-existing items by using previous year's data as a basis and benchmarks to adjust the amount of addition or reduction without in-depth study (Mardiasmo, 2004). However, Laws 32 and 33 of 2004 state that the consequences for regions are in the form of accountability and allocation of funds held effectively and efficiently.

Informant 1:

"... For the implementation of the program, there will be a self-organizing team, which is an Activity Management Team (TPK) consisting of village officials, village institutions, communities who have management, admin, and understanding building abilities. This TPK must carry out village activities or projects. and who determines who is responsible for the village project. So that every development project that has been completed is accompanied by the SPJ and the final report on activities, in this case, what makes TPK ... "

Informant 2:

"... Those who are authorized in each of the projects are carried out by 2 people who have been advised by the Village Government about the development, so every project undertaken is held by these 2 people, and the PERDA is like that. Even though the TPK is formed in each region, there are still 2 chief executives. "

"... Just understand the design, whichever is going to be built and how much the funds will be, the execution doesn't know what the village officials say."

Informant 3:

"... So all activities related to development that governs the hamlet head to choose which projects to do first."

"... Priority scale development does not have to be carried out sequentially and must be completed at the time of execution, but based on the release of sufficient funds for the development and will be completed in the next period with the planned funds as well, ..."

The realization of the village's physical development is determined by the Activity Management Team (TPK) formed by the Village Head using elements of the village apparatus, village institutions, and community leaders. The existence of a TPK that manages the realization of all the physical development of the village starting from the procurement of goods and services as well as making the final report of activities and SPJ shows a symbol of new power because it is caused by the TPK's scope of work being too large and filled by almost the same members each year. So this is what makes the point of cheating in managing the realization of the village's physical development.

B. Community Empowerment as a Realization of Social Interaction

1. Planning

Informant 1:

"... whereas for community empowerment it is aimed at conducting training with the aim that the community can be independent and skilled so that they can create their own employment and to strengthen institutions ..."

Informant 2:

"... So far, empowerment is still difficult, ... because empowerment should be used for something that gives rise to a new business or at least to improve business, such as training, preservation of village arts, sports, and providing capital to SMEs."

Informant 3:

"... because the training that had been done before had no progress and sustainability, finally the youth who had received training and were advised to go out of town to look for work, therefore training for last year was minimal, ..."

Determination of the empowerment program so far is still difficult because it is only done to strengthen village institutions. So it is not in accordance with the needs of the community who want community empowerment to be used for something that gives rise to businesses such as training, village environmental preservation and SMEs. The incompatibility of the community empowerment program shows that community participation in planning is artificial participation. This has an impact on the training conducted so far has not shown any progress for the community, other than that the training that has been carried out is not well developed and there is no sustainability of the existing training program. So that people who already have the stock of the training prefer to work outside the city compared to work in the village and the cessation of village programs obtained by the community members.

2. Implementation

Informant 1:

"... so the village doesn't ask for profit sharing or anything."

"... The return will later be the same as only SPJ, report on the results of the activities."

Informant 2:

"... There is no capital circulation from institutions to villages, so village institutions that are given funds by the village are managed by these institutions themselves for activities ..."

"... there is no obligation to return capital to the village ... It is mandatory for the youth organization that it should develop so that it has a sense of moral responsibility and reports such as SPJ, proof of purchase of goods, reports on the results of activities, financial statements."

Informant 3:

"... in this case, there is no profit sharing with the village, because the purpose of this fund is given to empower institutions ..."

"... The Village Fund provided by the Village does not need to be returned, but do not let it disappear without use, if there is no use, what is returned is proof of purchase, results of activities, activity reports."

Sustainability is a non-financial report such as information on business activities and business development. The absence of sustainability and economic contribution shows that the Village Fund for community empowerment is a form of legitimacy from the Village Head. The policy carried out in the village of dukuhgarjo regarding the form of Accountability and Transparency in the Use of Village Funds, had already begun when the planning process was an initial process in the mechanism for using Village Funds, namely to publish all funds obtained by the village in each. This is done by the Village Government to account for everything that has been carried out by the Village Government, including any activities sourced from the Village Fund that have been carried out.

Furthermore, the Village Government in carrying out activities sourced from the Village Fund, in each activity will be given information on the activity board. The activity board will list the activities being carried out, how much funds are used, and where they come from. Finally, each dukuh head will be made a foreman or supervisor when the village government conducts a transaction to purchase materials. This was done to strengthen transparency for each of its citizens. Head of Hamlet in turn to accompany the village apparatus in the purchase of materials for development needs, which later Head of Hamlet will explain if there are residents who need an explanation regarding the truth of the transaction.

V. Conclusion

The results showed that the management of the Village Fund is divided into 2 management namely physical development management and community empowerment management. Symbolic interaction and social interaction that appear in the management of physical development is that the level of community presence in planning can be used to legitimize the Village Head's bureaucrats in determining programs and community participation in Village Fund planning. The community and the presence of the KarangTaruna Chairperson in planning are only a symbol of the participation of village institutions in supporting participatory planning. While the symbolic interaction and social interaction that appears in the implementation of the realization of physical

development is the scope of the Activity Management Team (TPK) which is very broad along with almost the same membership each year resulting in the TPK becoming a symbol of new power in the village.

Symbolic interactions and social interactions that appear in the management of community empowerment are pseudo symbolic interactions that appear in planning, that is, the presence of the community in planning is negative and listening to the Village Government's explanation of the empowerment program to be implemented. While the symbolic interaction that appears in the implementation of the absence of sustainability and economic contribution to the implementation of community empowerment shows that DD for community empowerment as a form of legitimacy from the Village Head.

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