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## Relevance and Implementation of Rural Funding Allocation in West Pasaman Regency after the Law of No. 6 year 2014 on Desa

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**Abstract:** The issuance of law no. 6 year 2014 on Desa reinforces the rural authority on managing its financial affairs leading to rural autonomy. However, since the implementation of ADD dan ADN in West Pasaman Regency, some issues have still been identified. This research aims to find out the relevance and implementation of ADD funding allocation in West Pasaman regency after the law no. 6 year 2014 on Desa. This research uses qualitative approach with the key informants of all wali nagari (village heads) in West Pasaman selected by using snowball sampling technique. Data were collected through documentation, interview, and observation. The findings of the research reveal that planning and fund allocating of ADD in nagari (rural area) of West Pasaman have generally run properly. The implementation of ADD is implemented well. The relevance of rural funding allocation with regent's policy No. 122 year 2016 in Pasaman has been achieved. However, the problem is still found in the implementation of ceiling fund.

**Keywords:** Rellevance, Implementation, rural funding allocation

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## Introduction

The allocation of rural funds can be one of the rural income sources in the rural budget revenues (APBDDesa) helping the rural community in implementing rural development planning. Rural development planning funded by the allocation of rural funds uses the concept of bottom up development in its implementation. Obviously, bottom up development with the spirit of sense of belonging as the motto is community spirit with rural government. Construction of bottom up is the opposite of top down development.

The government of West Pasaman regency prior to the establishment of ADD fund has been used to receiving the budget ceiling from the local APBD of Rp. 1 Billion per nagari. The establishment of ADD funds in the nagari of West Pasaman regency actually increases the amount of revenue sources from ADD.

APBNagari in nagari West Pasaman regencyhas a source of revenue more than 1 billion rupiah. This should be a potential capital in realizing the independence of the rural area although it requires a process that must be going through.

Nagariin West Pasaman regency has the amount of revenue nagariin the average of Rp. 1 billion per nagari. It is sufficient to allow to have adequate rural development and prosperous society. However, in reality, there is still imbalance to the implementation of the Fund Allocation of Nagari (ADN) and the Allocation of Rural Funds from APBN RI (ADD) in the nagariof West Pasaman regency. The disparities mentioned are the designation for BUMNag capital not in accordance with the regulations set by the government of Pasaman Barat regency; the lack of coordination between the Regional Device Organization (OPD) related in the preparation of ADN and ADD planning and budgeting; slow arrangementof Regulation in the use of ADN and ADD funds; the weak supervision and guidance of the related WTO on the management of nagari finance resulted in potential abandonment of irregularities in the management of nagari finance; low ability in financial management associated with the limited ability of human resources owned bynagari in the preparation of financial statements as in the Regulations and Juknis Regulations of Pasaman Barat Regent, and late submission of financial report of nagarias set in Regulation of the Regent of Pasaman Barat No. 6 of 2014 on general guidelines for the management of the allocation of funds.

## Method

This study uses a qualitative approach with snowball sampling. Data collection techniques are: Documentation, interviews and observation. The technique of data analysis is with triangulation of data.

## Results and Discussion

### Planning and budgeting arrangment of the Rural Fund Allocation (ADD) in Nagari of West Pasaman Regency

#### Aims

Based on the results of interviews with informants in the field , it is explained that the arrangement of planning and budgeting of ADD in West Pasaman district from the aspect of the objectivefulfil the goals in accordance with the established regulations. Some also states that some goals are not achieved in ADD regulation, depending on the extent efforts of all parties performing their respective roles in cooperation and good coordination. It is related to the role of West Pasaman government, the role of wali nagari, the role of society, and the role of other relevant parties.

However, wali nagari who stated the failure in achievement of the objectives reveals that efforts to alleviate poverty and unemployment in Pasaman Barat Regency have not been maximally done by the government. It can be seen in the field such as: nagari Sungai Aua whose people are classified as poor, marked by the increasing number of unemployed.

From previous description, it can be concluded that the achievement of planning and budgeting of ADD goal is because each nagari in West Pasaman regencyas the recipient of ADD ceiling funds has used ADD to finance the physical and community empowerment activities as one of nagari expenditure on APBNagari, according to ADD regulation.

WaliNagaristates that the purpose of planning and budgeting of ADD in West Pasaman regencyis really noble, which encourages nagari to alleviate poverty and unemployment.The purpose of planning and budgeting of ADD is quite populist that is the existence of the interests of the people in poverty alleviation and unemployment. West Pasaman community has seen reduced poverty and unemployment because these ADD activities are not only for physical activities but also for the training of community activities belonging to community empowerment activities, namely the realization of professional, efficient, effective, open and responsible nagari government, tackling poverty and reducing social inequality, self-help and mutual cooperation of the nagari community.

#### Regulation

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The rural administration as the front-runner of the leading government through the regency/ municipal government has the same responsibility in providing good services to the rural community. Good service is the service of governance in the rural, so the rural community can feel their interests have been accommodated through the activities or programs. Based on the above interview result, it can be concluded that the planning and budgeting of ADD in the West Pasaman seen from the regulation aspect has been attempted by the as the legal umbrella of ADD implementation in Pasaman Barat regency. In addition, the regulation is also provided to all walinagari in the use of ADD to the development planning of nagari.

#### Procedure

It can be concluded that the procedures in the implementation of rural funds in Pasaman Barat Regency have proceeded in accordance with the Regulation of the West Pasaman Regent No. 4 of 2017 on technical guidelines for the preparation of the mid-term nagari development plan. It is also in accordance with the work plan of the nagari government and other government regulations related to the procedures implementation of budget allocation of rural funds.

#### Budget

The arrangement of planning and budgeting of ADDs in West Pasaman regency shows that there is an increase in the amount of rural revenue in APBNagari from ADD sources. In addition, Kinali receives the highest ADD funds when compared with other villages in West Pasaman regency, and Aia Gadang receives the lowest allocation of ADD funds. It is because each nagari in West Pasaman regency receives an acceptable TL fund allocation based on area, population, poverty rate, unemployment rate, and geographical distress index.

#### Program.

The program of ADD planning and budgeting arrangements in West Pasaman regency is in line with the ADD regulation. In addition, some programs of planning and budgeting of ADD in West Pasaman regency are not in accordance with the established regulation of ADD.

### **Implementation of ADD Budgeting Based on Law No. 6 2014 in West Pasaman Regency**

#### Determination of rural fund details

Determination of rural funding details is in accordance with the provisions in the ADD regulation, community knowledge about ADD. Its use can be said good viewed from the aspect of the results of socialization conducted by the Wali Nagari as Governmental Apparatus together with OPD of West Pasaman regency Government in communicating / information related to the allocation of rural funds in the nagari. The nagari community in West Pasaman is well aware with the rural fund and its use that has financed a number of physical activities in the rural areas of West Pasaman Regency.

#### Disbursement of Rural Funds

In general, West Pasaman Regency funds of ADD funds are given to the general treasury account of the nagari through regional public cash transfers. It is disbursed gradually, phase I by 60% in March and phase II by 40% in August. Distribution is based on the mechanism set forth in the ADD regulation. The central government through the MoF transfers the ADD to the regency public treasury account is followed by the bank transfer from the regency public treasury account to the nagari no later than seven days after the ADD is received. Meanwhile, the second stage of ADD distribution can be done after the walinagari submits the report on the realization of the utilization of ADD stage one, at least by 50% used to the Regent of West Pasaman through the relevant WTO. It is indicated by the regent namely through pemnag section along with the community empowerment service

#### The Use of Rural Funds

APBNagari West Pasaman regency finances several activities that have been determined in the ADD regulation: the areas of nagari administration, nagari development, community development, and nagari community empowerment. From the results of interviews with the wali nagari, it is found that all nagari have begun to implement siskeudes system application in managing nagari finance on the use of rural funds for effective reporting. Based on the ADD regulation, the use of ADD in APBNagari includes the total amount of Sasak's budget revenue in budget year 2017 of Rp. 4,799,024,718, - the total amount of nagari spending of Rp. (Rp.2.050.284.059, -), the area of development (Rp.2.006.750.000, -), the field of

community development (Rp.605.524.425,-), and the field of community empowerment (Rp 309.064.897, -). In addition, APBNagari Sasak has a total amount of rural financing of Rp. 176.598.663, -.

The description of the budget detail analysis above is not much different from the APBNagari description in other rural areas in West Pasaman because the differentiation of APBNagari of each nagari is at its nominal value which includes from the ceiling of nagari revenue, nagari expenditure, and nagari financing. Based on the results of the above interviews, it can be concluded that in general the use of ADD on APBNagari in West Pasaman regency is guided by the regulation of ADD that has been determined. ADD with ADN as one of the nagari revenue can spend it for rural expenditure group justified by regulation namely: field of administration of nagari government, area of development, area of community development, and field of community empowerment, unpredictable rural expenditure for natural disaster financing. In addition, there is a synergy between the activities funded by ADD with other government programs in the rural areas or nagari in West Pasaman regency.

#### Rural Fund Reporting

All nagari in West Pasaman prepare the reporting of ADD in accordance with the time specified or not exceed the time limit specified. ADD reporting is at the latest in July of the current budget year, and the annual realization report of annual use of ADD is by the february of the following fiscal year.

#### Sanctions

For the implementation of this ADD, all nagari has never received sanctions as in the provisions of perbup number 122 of 2016. The relevant OPD continues to monitor the progress of the implementation of ADD in our nagari. We. onduct programs together with other OPD in carrying out coaching and supervision to the rural areas. We coached the nagari in two ways, first we go directly to the Wali nagari office, and secondly, we call the Wali nagari to the evaluation and monitoring event of ADD and ADN in Pasaman Barat regency.

#### The Relevance of ADD Budgeting Based on Law No. 6 year 2014 in West Pasaman Regency

The relevant or irrelevant aspect of the ADD budgeting based on Law Number 6 of 2014 in West Pasaman regency takesplace when budgeting exercise takes the concept of rural development as regulated in Article 78 paragraph 2) Law No. 6 year 2014, namely the development of the rural includes the planning, implementation, and supervision phases.

## Conclusion

Planning arrangements and budgeting allocation of rural funds in nagariof West Pasaman Regency.

In general, planning and budgeting allocation of rural funds in nagari of West Pasaman Regency has been running well encompassing several aspects: budget, procedures, regulations, and objectives. Despite the well-planned planning and budgeting of the rural fund allocations, there are also shortcomings such as: delays in the drafting of the revenues budget which has an impact on the implementation of rural funding activities in the nagari. Similarly, the delay in the provision of regulations related to rural funds by the regency government of West Pasaman through its regional apparatus can slow down the process of implementing rural funds in the nagari.

In addition, the delay in the Regency Parliamentary House and in West Pasaman regencygovernment in approving the district's revenue expenditure budget is the root of the problem in the delaying progress of rural funding activities. Hence, it becomes a challenge for the regencygovernment of West Pasaman to seek the ratification of Pasaman RegencyBudget at on time and as planned.

The Implementation of Rural Fund Allocation Implementation (ADD) in Nagari of West Pasaman RegencyBased on Law No. 6 year 2014

The implementation of ADD in nagari of West Pasaman regency based on Law No. 6 year 2014 on rural community has been running well. Thdimplementation of ADD budgeting in the nagari in West Pasaman regency is reflected in the implementation of Perbup No. 122 year 2016. The framework emphasizes several aspects of the implementation of the ADD process in the nagari of Pasaman Barat

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regency: a) determining the details of rural funds, b fund disbursement) c) use of rural funds, d) reporting of rural funds, and e) sanctions.

The relevance of rural budgeting planning based on Law No. 6 year 2014 is generally well achieved. It can be seen from the establishment of the ceiling of rural funds per nagari based on the area of nagari, geographical difficulty index, population , the level of poverty and unemployment, and the implementation of ADD .

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