

Research Article

A Village Health Center Budgeting in the Good Local Governance during Covid-19 Pandemic

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ABSTRACT

The consistency between the planning and budgeting processes is a form of implementing good governance in the village. This study aims to analyze the inconsistency of village planning and budgeting in Regency. Good governance is very urgent to be realized in the administration of government and public services at the provincial and district / city levels considering that a lot of authority has been transferred to the government at these two levels. The regional position is very strategic in maintaining the integrity of the nation as well as being the vanguard to create a one and more prosperous Indonesia in a more concrete manner. The district / city and provincial governments are key figures in the realization of good governance, namely as a catalyst and coordinator for semi-government and non-government institutions to jointly form an effective collaboration to solve problems and meet community needs. The closest step that the provincial and district / city governments need to take in order to realize good governance is to make improvements to their own institutions and to treat the diseases they suffer from. It remains to be debated whether the public administration scheme offered by Law No. 2/2004 allows the creation of good governance at the provincial level and particularly district / city districts better than the scheme under Law No.22 / 1999.

Keywords: local governance, good governance, village budgeting, village planning

INTRODUCTION

Many say that the current implementation of regional autonomy in Indonesia is believed to guarantee the immediate realization of good local governance. Moreover, when compared dichotomically with the centralistic practices in the past that marginalized most of the components of the people, the implementation of regional autonomy has stronger political and moral legitimacy or justification. The problem is not whether or not autonomy is needed, but what form of autonomy can be relied on to realize good governance.

In relatively well-established countries, the life of democracy applies broad autonomy for local governments (states, provinces, territories) to manage their own needs and interests, while the central government only handles matters that are strategic and vital in order to maintain integrity. An exaggeration to say that democratization and autonomy influential linear to the establishment of good governance and increases its shelf welfare quality. However, the same thing is not or has not been found conclusively in Indonesia. Most of the provincial and district / city government budgets are absorbed for internal bureaucratic needs.

Meanwhile, to finance the internal needs of the bureaucracy, local governments tend to compete to expand and increase tax and retribution collections without first examining in depth their effects on regional and national socio-economic life. The question is, if in the end it adds to the burden on the people, why do you have to go to the trouble of implementing government autonomization. The incredible power and job that the town has today should be in a similar line with an extraordinary limit too. Limit with regards to the open division is characterized as the capacity of people and open associations to do ordered explicit undertakings to accomplish objectives in a successful and economical way [1]. The predominant worldview in the worldwide improvement network accepted that administration limit decides the exhibition of the open area in creating countries [2]. In the town setting, the new job of the town organization requires sufficient arranging and planning limit. Town government is required to have the option to figure great town arranging and being settled somewhere around great program administration [3]. Arranging is one of the primary elements of policy implementation in overseeing open issues.

The 1937 great policy implementation figure, There is no issue with the possibility that arranging is the principal work in doing the executives of open issues. A decent arranging procedure will bring forth a decent program usage, and thus will cultivate network investment to be associated with town development [4]. The consequence of the arranging procedure is an arrangement. Plans are reports that diagram how objectives will be met and that regularly portray asset designations, plans, and other important activities to achieve the goals [5]. Town arranging incorporates the planning of the Village Medium Term Development Plan (RPJMDes) for a time of 6 (six) years and the Village Government Work Plan (RKP VILLAGE) which is an appearance of the Village RPJM for a time of 1 (one) year. Town Planning is done by the Village Government by including the whole town network in a feeling of common participation. Arranging is significant, to set objectives, set techniques for accomplishment, and create plans to incorporate and facilitate activities [6]. The significance of arranging as follows: "without plants, supervisors can't impart how they ought to sort out individuals and resources, they may not have an away from of what they have to compose. Without an arrangement, they can leads with certainty or anticipate that others should tail them. What's more, without an arrangement, directors and their devotees have minimal possibility of accomplishing their objectives or knowing when and where they stray from their way. The limit with respect to arranging is vital to achievement amidst change [8]. Notwithstanding arranging limit, town planning limit is additionally a key issue for actualizing plan records. Open division planning is the procedure by which the legislature or an administration association designs its spending, incomes, advances and other monetary exercises in the future [9]. The yield of the planning capacity is the financial plan. Financial plan in the open area is called open spending plan or government financial plan as delineated in the enactment established by the council that offers position to the legislature to spend assets as per relevant regulations [10]. Open segment planning is identified with the way toward deciding the measure of store assignment for each program and action in money related units. Planning is a procedure or technique for setting up a spending plan with an exceptionally convoluted stage and contains a solid political subtlety since it requires conversation and underwriting from the individuals' agents in parliament comprising of different ideological group delegates. In the open segment, the financial plan must be educated to the general

population to be scrutinized, talked about, and got input. The open area spending plan is an instrument of responsibility for the administration of open assets and the usage of projects financed with open money [11]. Open part planning is significant on the grounds that administration spending or consumption can't be kept away from. Clarification of state-driven institutionalism [12] affirms the job of the state as the principle facilitator of answers for open issues. The administration utilizes consumption as a key instrument in the usage of the assignment, adjustment and dissemination capacities. The designation work implies that spending must be aimed at decreasing joblessness and squandering assets, and expanding the productivity and adequacy of the economy. The dispersion work implies that spending (shopping) arrangements must worry to a feeling of social equity and respectability. The adjustment work implies that administration spending is an instrument to keep up and take a stab at a parity of monetary fundamentals [13]. If oversaw well, government going through unmistakably reflects where open cash is going [14]. The achievement of a legislature can be decided by its open consumption the executives since open use the board shows its approaches, needs and activities, and straightforwardness in its spending techniques and information [15]. Planning yield at the town level is the Village Budget and Revenue, hereinafter alluded to as the APBDes. The meaning of APBDes as indicated by the General Provisions of the Government Regulation of the Republic of Indonesia Number 43 of 2014 [16] concerning Regulation of the Implementation of Law Number 6 of 2014 concerning Villages is the yearly money related arrangement of the Village Government. Town APBs are specified by a Village Regulation concerning Village APBs no later than December 31 of the current spending year. Town arranging and planning is a coordinated. In a perfect world there is consistency between town arranging and the Village Budget and Village Budget reports. Consistency implies adherence to plans and financial plans that have been concurred in the arranging and planning reports. Consistency likewise incorporates adherence to the principles of the game with execution, guarantees with usage. Arranging and planning are predictable if there is progression, synchronization and collaboration for each program and movement, from wanting to spending responsibility. Consistency among arranging and planning archives is significant on the grounds that they are markers in evaluating government execution. There are three principle things that must be kept

up in the arranging and planning archives: (1) consistency of substance/substance in one record and consistency among arranging and planning reports; (2) assurance of yield pointers and results definitely and reliably; (3) the type of government innovativeness in keeping up the consistency of arranging and budgeting.[17] The responsibility for arranging archives and great town planning and consistency between the two are as yet an impediment up to this point. The consequences of the [18] study expressed that in certain territories, there were still town spending plans which were not completely alluded to the town RKP as a source of perspective that was assembled dependent on common concurrence with the network individuals. The town government singularly made changes in the volume of exercises in the planning procedure, which surely influenced the town spending plan. In like manner, town advancement arranging has not been participatory. The job of town elites who guarantee to speak to the yearnings of the individuals despite everything commands the force in deciding town improvement strategies and needs. Though the current interest of partners has really been prominently embraced by the legislature, as a participatory methodology being developed. Be that as it may, partners engaged with town advancement arranging are as yet battling with town government entertainers and formal organizations at the town level. The association of sectoral associations, other social associations and ladies' gatherings is still extremely constrained. Thus, when the APBDesa is situated to back the needs illustrated in the RKPDesa, the predominant spending recipients (APBDesa) are formal town government entertainers.

Steps to Implement Good Local Governance

Irregularity is appeared by the presence of new exercises that show up in the APBDes yet don't show up in the RKPDes that have been recently decided. Town arranging and planning doesn't yet have an equal relationship, that is, the arrangement requires a spending plan while the spending plan is only the monetary instrument of the arrangement. Likewise, in the RKPDes itself there are irregularities in the position of exercises in the fields, which has suggestions for the APBDes and RAB. The subsequent irregularity is expected to be deliberated, the thought process is the craving to have the option to convey all spending assignment that has been chosen yet by giving a more prominent part to the interests of the town government.

Listening may be elements of the nation is dimmed because the acceleration of the implementation of regional autonomy has not been able to realize good governance and the level of prosperity impressions are better for the citizens. Pessimism as this will lead to disappointment and eventually give birth to the attitude people resistance in all its manifestations. The government is politically very legitimate because at least the current head of government is elected through a direct election mechanism. However, if the programs are not able to meet the needs of the people, then the government's responsibility still needs to be questioned. However, should we be apathetic when we realize that the format of regional autonomy is not immediately accompanied by the realization of good governance?

Being apathetic and waiting will only further the hope of the realization of good governance at the momentum of regional autonomy. The closest step that the provincial and district / city governments must pay attention to in order to prepare themselves as catalysts and coordinators for semi-government and non-government institutions in experimenting to achieve good local governance is to fix problems and cure their illnesses. The problem now is, how to empower all components of the government bureaucracy including aspects of human resources, institutions and management so that they are able to become professional government officials.

In this case, what must first be understood is that bureaucratic reform does not mean carrying out overhaul on a large or comprehensive basis. For example, immediately replacing all or most of the existing structural officials or civil servants with new ones. You can imagine how difficult it would be to replace tens of thousands of structural officials or 4.1 million civil servants in such a short time. Considering that and also because not all components in the bureaucratic system suffer from "disease" or cannot function properly, a realistic effort is made to repair the damaged components in the bureaucratic system.

Then, can the provincial and district / city bureaucracies heal and heal themselves without the support of other parties? It seems that for now and maybe in the next few years it will be quite difficult considering the various factors inherent in our government bureaucracy over the last three decades, including the tendency to be resistant to change and the nature of entropy - that is, unwilling and unwillingness. able to improve themselves on their own initiative without having to be pressured by other systems outside the government bureaucracy. Therefore, the utilization of the state administration system must

also involve other systems outside of itself, such as the legislative, judiciary, mass media and community organizations.

The success of development and empowerment of other systems outside the bureaucratic system, sooner or later will put pressure on the administrative or bureaucratic system to improve its performance. Likewise, progress in the development of administrative systems will contribute positively to the performance of other systems. With this, there will be synergy between system in the whole system of state administration.

Thus, the realization of good governance of course depends on the stakeholders involved in governance itself, namely government institutions, semi- government, and non-government. The aspects that must be touched on are complex including political, social, cultural and economic aspects. In terms of institutions, of course, efforts need to be made to establish relations between government and non-government institutions that are checks and balances in nature. Meanwhile, in the bureaucracy itself need to amend or reformation in order to create a bureaucracy that is professional. Bureaucracy as system open may not refuse materials, but should always improve itself in a sustainable learning process.

There are three elements in the body of the bureaucracy that must be addressed, namely organization, management, and civil society. Organizational development must be directed at avoiding the formation of work units that hinder effectiveness and efficiency, duplication of tasks and functions, and which simply accommodate employees without clear duties and functions. In addition, it must also avoid unnecessary uniformity of work units and forms without paying attention to the needs and analysis of the actual workload. The management system, starting from the policy process to working guidelines, even the filing system needs to be reformulated so that it is more realistic and applicable. Meanwhile, employees need to be re-educated on the one hand and given adequate incentives on the other. It is better to have a few high-quality, high-paying employees than many poorly paid employees who are underpaid.

Therefore, various education and training programs need to be restructured to suit real needs. Employee behaviour needs to be addressed so that it is oriented towards productivity and quality of work and prioritizes the interests of the general public and social equity, not the reflection of a ruling group or party. This of course is closely related to the system of incentives and accountability in the administrative system as a whole.

Village Budget Inconsistency

The results of studies relating to budgeting indicate that the capacity of village budgeting in Regency is not optimal. With sub-optimal budgeting capacity, it is intended that the village budgeting system has not functioned properly in the allocation and use of inputs to produce budgeting outputs that are beneficial for the achievement of village development goals. The villages in Regency have budget documents, namely the APBDes and the budget plan (RAB) determined by the village regulation. In all villages, the APBDes structure consists of village income, village spending, and village financing. However, the level of detail is different in each village. In some villages, the APBDes included detailed descriptions as recommended in the legislation, but in others, only stated those that were concrete according to the conditions in their village.

The APBDes document in some villages is listed below the Income of three income groups, namely budget ceiling/pagu anggaran (PA) Village, Transfer and Other Income, whereas in some villages only includes PA Village and Transfer. However, all APBDes that include other revenues do not fill in the nominal amount of the budget. Meanwhile, the types of income listed under each income group vary, some of the APBDes only list two types of original village income, namely self-help, participation and mutual assistance, and other village original income. This difference does not have consequences for the Regent's evaluation of the Village Regulation on Village Budget.

The APBDes document outlines a different shopping groups for those are under "Village Shopping", some villages include only four expenditure groups namely the field of village governance; the field of village development implementation; the field of village community development; and the field of village community empowerment, while in some other villages added "Unexpected Expenditures" but the nominal budget was not displayed. This difference does not have consequences for the Regent's evaluation of the Village Regulation on Village Budget.

In all villages, the Village APB document includes a financing group consisting of financing receipts and financing expenditures, but the breakdown of types varies. In some of the Village APB that list all the details of financing receipts, none of them budgeted for the receipt of financing, so only the title was included. Although the Village APB is not listed in detail the receipt of financing and financing expenditures, but there are no obstacles in verification of the Perdes on APBDes.

A joint agreement by the Village Head and the Village Consultative Body on the Draft Regulation on the Village Regulation that was most dominant was reached after October, namely the second and third week of November, only in a small number of villages an agreement on the APBDes by the Village Head and the Village Consultative Body was reached in the fourth week of October. This shows that the time requirement regarding the agreement on the APBDes by the Village Head and the Village Consultative Body has not been implemented properly.

Village budgeting, like village planning, is still shrouded in formalism as advocated [17]. Budgeting formalism is characterized by: (a) there is a budgeting process but it is not fully played by personnel who are formally in a position for it, (b) there are budget documents as outputs from the budgeting process, (c) budget documents are legalized by personnel who are formally in a position for it, and funding submissions for the implementation of activities are carried out by non-implementing activities [18].

Village budgeting has the characteristics of rent-seeking as described. Rent-seeking shows that public policy decisions are oriented towards the acquisition of personal benefits that can harm the public interest [19]. The phenomenon of rent seeking in the village budgeting process is village financial management technical implementers (bahasa: Pelaksana Teknis Pengelolaan Keuangan Desa (PTPKD)) which is none other than the Village Apparatus, renting out its position to the Village Head. In rent-based village budgeting, PTPKD was named as a legal-formal instrument but for this it was rewarded.

Village budgeting based on rent-seeking or village budgeting that is played by rent bureaucrats is nothing but a pathology of bureaucracy or bureaucratic disease. In the village budgeting in this research location, the rent relationship was created between the Village Head and the Village Apparatus that was positioned as PTPKD. Rent-based village budgeting is secured through the Village Head's informal relationship with officials in the District where officials in the Regency help create or provide budget documents needed by the village for certain rewards. The role of officials in the Regency substitutes the role of the Village Local Assistance Staff, Village Assistance Staff and Experts. The village benefits from this informal relationship in the form of: (1) evaluation of the draft village regulations APBDes and RAB verification no longer need to be done exclusively because the compiling is an experienced official in the district, and (2) the difference in the format of budget writing with the format recommended

by the central government it is no longer an obstacle for the stipulation of Perdes on APBDes and disbursement of funds.

Village planning and village budgeting in District is not entirely consistent. Inconsistency is shown by the existence of new activities that appear in the APBDes but do not appear in the RKPDes. The activities that have just appeared in the APBDes are in the fields of village governance and village community development [20]. The inconsistency between village planning and village budgeting occurs because the village head responds to the entrusted interests of the district, although in this process the village government needs to establish good and transparent communication with villagers that can foster acceptance or accommodation of district interests. Village budgeting and village planning in Regency are not in accordance with the theory that the relationship between planning and budgeting is reciprocal. A reciprocal relationship means that the plan requires a budget, while the budget is nothing but the financial instrument of the plan. Village budgeting in Regency still accommodates proposals for new activities that are not included in the pre-determined RKPDes.

In addition, in the RKPDes itself there are inconsistencies in the placement of activities in the fields. Activities that should be placed under the field of village governance however distributed in the field of community empowerment and the field of village governance. The inconsistency seems intentional, the motive is the desire to be able to distribute to the end of the budget according to the specified ceiling / allocation. By shifting these activities to the field of government, the budget which has been put in place for the field of community empowerment or the field of community development can be absorbed all without reducing the interests of the village government

CONCLUSIONS

Village budgeting in District is not completely reliable. This has been exacerbated by the formation of a new province which is based more on regional romanticism. Coupled with the increasingly widespread demands of several provincial and district / city governments to acquire shares in and also profits from large-scale companies (BUMN, national and foreign private companies) operating in their regions without consolidating and coordinating with the central government, tensions have occurred in managing an affair that has the connotation of 'wet', statements of a number of regional heads who will free the cost of education and health services in their regions without a clear plan, the

inaction of the central government in issuing a number of policies to support the implementation of regional autonomy, and overlapping between the provisions or supporting policies.

Phenomena above indicated that the implementation autonomy current region has the potential to aggravate the burden of the people, to open the possibility of conflicts between regions, providing an opportunity for the spread of the spirit or behaviour primordial narrow, and men thrust a violation of the principle of sustainability in resource management nature and the environment only to pursue a short-term achievement and results. Democratic governance requires a commitment from the state, province and district / city to minimize their direct interference in affairs which could be more effectively handled by the community. The government must have a measurable scenario to open the widest possible space for public participation and accessibility in the implementation of government activities and public services. In fact, the government will eventually be sufficient to handle strategic matters concerning the lives of many people.

However, the democratization of government in Indonesia is still relatively elitist with the consequence that the costs borne by the people are getting heavier. The transfer of authority and personnel, wealth and financing from the central government to local governments is essentially a transfer of bureaucratic burdens. At the central government level, bureaucratic changes occur, but at the autonomous regional level there is a proliferation or swelling of the bureaucracy. Therefore, nationally there has been no reduction or rationalization of the bureaucracy but instead increasing pressure on state finances. This is due to the development of government structures carried out to accommodate and place a large number of employees - which are impossible to rationalize -, not based on considerations of effectiveness and efficiency.

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