

The Effectiveness of the Supervision in Preventing Irregularities in State Finances Management Implementation by the East Java Regional Police

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Abstract--State finance as an instrument of economic policy for the government has a very central role in the administration of the state. Unfortunately, the management of state finance has not been matched with optimal oversight. As the result, there are many cases of misappropriation of the management of state finances. One of the example is related to a village fund corruption case. Village funds are funds sourced from the APBN that are transferred through the APBD and in the form of the APBDes. In its implementation, there are many vilages funds that have not been used optimally and in accordance with its planning. Referring to these problems, the problem of this paper is 1) what is the ratio legis in overseeing the management of the state finance?; and 2) how effective is the supervision of the East Java Regional police to the management of the state finance in East Java? This research is a normative legal research using a statute approach and conceptual approach. The results of this paper are that the state finances actually as an instrument of a state policy has a very important role for the sustainability of a government. Therefore, it is necessary to supervise the management of the budget in order to ensure the use of village funds in accordance with predetermined plans. Furthermore, supervision of state financial management conducted by the East Java Regional Police in fact still cannot be said to have been effective. It is proven that there are still many corruption cases of the village funds in various villages government in Indonesia

Key words--state finances, supervision, village fund, corruption, effectiveness

I. INTRODUCTION

The state Finance matter can be reffered as all rights and obligations of the state that can be valued in money, as well as everything in the form of money or goods owned by the state in connection with the implementation of these rights and obligations. [1] For this case, in general, the concept of state finances is known as the State Budget (APBN) and the Regional Budget (APBD). Furthermore, through Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Budget and Expenditure, distributed for villages and transferred through the Regency / City Budget and used to finance the implementation of government, community development, and community empowerment. [2] th Government Regulation No. 60 of 2014 began to be implemented in 2015, village funds that have been issued by the government until 2018 has reached up to Rp. 186 trillion and has been distributed to 74,954 villages throughout all villages inIndonesia. [3] However, the village fund as a concrete evidence of the state budget and expenditure

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in fact has not been optimally utilizes. The non-optimal utilization of the village funds causes the state financial losses. According to the International Corruption Watch monitoring, the village fund budget sector is the largest contributor to corruption cases than any other sectors and the village fund corruption cases steadily increase every year, with 17 cases in 2015, 41 cases in 2016, 96 cases in in 2017, and 27 cases in the first semester of 2018, which since the beginning of the village fund policy applied until early 2018, there have been 181 cases of corruption of village funds with 184 corruption suspects and a total loss of Rp. 40 billion. [3] Furthermore, in early February 2019, International Corruption Watch also released a data that there were at least 96 cases of corruption regarding the village fund out of a total of 454 cases of corruption throughout 2018. [3]

The Corruption Eradication Commission (KPK) reported on the the study titled "Village Financial Management: Village Fund Allocation and the Fund" states that the problem regarding the misappropriation of state financial management is caused by several factors, one of which is related to the supervision aspect. [4] This means that the massive corruption cases over the management of village funds reflect the effectiveness of inspectorates in the regions is still inadequate. According to in Law No. 23 of 2014 concerning Regional Government, that one of the elements of a region which carries the duty of supervisory function is the inspectorate. In addition to the inspectorate, the ineffectiveness of the Village Consultative Agency (BPD) also contributed to the massive corruption of village fund. As the Village Consultative Agency mandated by Law No. 6 of 2014 concerning Villages to have the function of supervising the performance of the Village Head/Leader both in regard to village administration and finance. The inadequate oversight of village fund management is also due to the lack of massive community participation in overseeing various village government policies and actions relating to village fund management. Considering that village fund is part of state finances as they originate from the State Budget/APBN, where the State Budget is the scope of state finances according to Article 2 of the State Finance Law, therefore it is necessary to increase the oversight of the management of state finances, in this case, village funds. Based on this, the formulation of the problem in this study are: 1) what is the ratio legis of the supervision of the state budget /finance management?; and 2) how effective is the supervision of the state budget management by the East Java regional police?

II. METHOD

This particular study is a normative study, a research that aims to find the rule of law, legal principles, and various legal doctrines to answer multiple legal issues in question. [5] Normative law research is done through written laws.[6] Normative research puts law as a building system of norms, consisting of principles, norms, rules of statutory regulations, court rulings, agreements and doctrines.[7] Normative legal research is also applied to find the truth based on the scientific logic of law in terms of normative. [8] This research uses a statute approach and a conceptual approach. The statute approach is an approach through examining all the of the laws and regulations as well as applicable laws and regulations and relating to the legal issues of this research. The statute approach was also to conduct the ratio legis, ontological basis and philosophical basis of regulation relating to this case.[9] The provisions of the laws and regulations referred to here are Law Number 23 of 2014 concerning Regional Government, Law Number 17 of 2003 concerning Finance, Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Budget and Expenditure, and National Police Chief Regulations Number 3 of 2015. Conceptual approach is an approach that evolved from the perspectives and doctrines in the legal sciences.[10] The conceptual approach is by conducting a study and

analysis of the formulation of the problem through the use of theories and doctrines, namely the theory of supervision, theories about good governance, and various other theories relating to the supervision of the state finances management.

III. RESULTS AND DISCUSSIONS

Budget, is basically a statement about the intended performance estimate achieved during a certain period of time stated in financial measures.[11] According to Russell C Swansburg, budget is an operational management plan with terms such income and expenditure addressed to the financial documents that describe the operational plan. [12] In the context of Indonesian finance, the intended budget is the State Revenue and Expenditure Budget (APBN) and / or Regional Revenue and Expenditure Budget (APBD) as according to Law Number 17 of 2003 concerning State Finances (Law regarding State Finances), is an annual government financial plan approved by the state representatives for State Budget and approved by the regional representatives for the Regional Budget. As the each has several functions including; [13] 1) authorization function, where the state budget becomes the basis for implementing revenue and expenditure in the year follows, 2) planning function, the state budget serves as a guideline for management in planning activities in the relevant year, 3) the oversight function, the state budget becomes a guideline for assessing whether the activities of implementing state government are in accordance with the established provisions, 4) the function of allocation, the state budget has the purpose to reduce unemployment and waste of resources, and to improve the efficiency and effectiveness of the economy, 5) the function of distribution, that the state budget policy must pay attention to the sense of fairness and propriety, 6) stabilization function, the government budget becomes a tool to maintain and strive for a balance of economic fundamentals.

More specifically, Suahasil Nazara, Deputy Minister of Finance stated that the State Budget is a very important instrument and its dimensions are very broad with three functions namely allocation, distribution and stabilization. [14] The state budget has an allocation function, meaning that we continue to look for an allocation balance that can help the community and evaluate the re-allocation of the APBN by taking into account its socio-economic impacts, also it must be directed to reduce unemployment and waste of resources as well improve efficiency and effectiveness economy.[15] The second function is the distribution function, meaning that the state budget functions as a distribution tool both between regions and / or distribution between income groups with the objectives of producing a better sense of justice. One example is the existence of the Housing Financing Liquidity Facility a program of the Ministry of Public Works and Public Housing (PUPR) in order to help low-income people to access low-interest housing loans. In this case, the main source used in the housing program is the state budget and is intended for low-income people. The third function is stabilization, where the state budget becomes a balancing tool when the economy is down and becomes one of the tools that can control the pace of the economy when the economy is speeding up.

Referring to the various functions of the state budget, the state budget has a very central position in the administration of the government. In addition, the state budget both the state budget and regional budget is very closely related to the rate of economic growth.[16] Due to the fact that, the allocation of funds contained in the APBN / APBD is utilized for development activities,[17] with the development of increasingly massive in various sectors will also be directly proportional to the state's economic growth. As for to the importance of the state budget in the process of running the state, it is necessary to supervise the implementation of the state

budget. In this case, the oversight of the budgetary funds is intended to minimize the occurrence of misappropriation and abuse of authority which results in state financial losses and impedes public welfare. [18] Supervision is also a form of control over the budget, meaning through control has the aim of ensuring that the revenue of the state and the distribution of state expenditures will comply with the plans outlined in the state budget. [19]

Beside being a form of control over the budget, supervision is also a control mechanism in promoting accountability and transparency in the framework of good governance. [20] Good governance has the meaning of good governance related to clean governance and is authoritative and free of corruption, collusion, and nepotism by promoting the principles of transparency, accountability, upholding the law, and opening public participation. [21] The United Nations Development Program (UNDP) explains that there are several characteristics in the concept of good governance, including political legitimacy, cooperation with civil society institutions, bureaucratic and financial accountability, efficient public sector management, freedom of information and expression, and a judicial system that is independent and impartial. [22] More specifically, the Asian Development Bank emphasizes that good governance is based on four principle pillars, including accountability, transparency, predictability, and participation. [23] Transparency means that the government is open in making various policies so that those policies can be known by the public. This means that transparency in this case emphasizes the availability of information (availability of information) that can be accessed by the public. [24] In the case of state finances, what is meant by budget transparency is information about budgeting planning. [25] Furthermore, the principle of transparency will affect how public accountability will be realized. Accountability means the standards and procedures used by the government to account for its actions to the people. [26] Thus, transparency has an important role in realizing good accountability because the government is trying to make it easier for the people to know their actions and the rationalization of these actions so that people can judge whether the action is in accordance with the existing value system. [27] Thus, the principles of transparency and accountability are parts of good governance that are inseparable from one another. As one example of the implementation of the two principles is through the existence of planning which is usually discussed in the village development planning meeting (musrenbang). Furthermore, with regard to participatory principles, in this case, it means that every policy made by the government must basically involve the participation of the people.[28] In addition, the manifestation of the participatory principle is also reflected in the realization of the implementation of the APBDes which is informed to the public in writing and with information media that can be accessed by the public in the form of notice boards, radio-communities, and other media. [20] These principles can be carried out through a monitoring system. The supervision referred to in this case is the supervision of the management of the APBN, APBD, and APBD (village funds).

The State Budget is an important instrument for the operation of a government. No government can operate without state revenues and expenditures. [29] When we try to find a line related to supervision, supervision is an inherent control instrument that aims to connect the target with the realization of each program or activity which must be conducted by the government both at the time of planning and / or implementation. [30] Thus, supervision can determine the level of success and failure that occurs in the implementation of the state's financial management. [31] Supervision of the state finances management is classified differently between external supervision and internal supervision. Internal financial management

supervision is carried out by the Inspectorate and the Financial and Development Supervisory Agency (BPKP) while external supervision is carried out by the State Audit Board (BPK) and state representatives in accordance with their respective authorities. Supervision of state finances by the BPK is carried out through examinations as mandated in Article 23E of the 1945 NRI Constitution, while supervision by the representatives is carried out through oversight of the implementation of the State Budget and discussion of government financial reports that have been audited by the BPK. When speaking of the concept of state finance in a narrower context, it refers to the Regional Budget or APBD. As the regional budget and expenditure/ APBD is not only a policy instrument for the government, the regional budget is also a form of the state budget that is supposed to realize the welfare of the people as the subject of state budgeting.[32] This means that the budget should be optimized in order to realize a better regional /villages development Unfortunately, the fact that apparently most of the budget and funds has not been put to good use, one example is related to the misappropriation of village funds .

The misappropriation of village funds in fact also occurred in East Java, in a data released by the East Java Regional Police (Polda) stated that corruption of village funds was a dominating case in 2018 with 95 cases with total corruption value of Rp. 58 billion. [33] Of the 39 PolRes in East Java, the Sidoarjo Resort Police is the one that handle the most cases of corruption of village funds, with 9 cases , followed by Malang City and Malang District Police as many as 7 cases, Trenggalek Polres and Pacitan Polres as many as 3 (three) cases. Meanwhile, in terms of state losses, Surabaya Regional Police handled two corruption cases with a total state loss of Rp. 300 million, followed by the Sidoarjo District Police with Rp. 170 million, Tulungagung Regional Police with Rp. 175 million, Blitar District Police found Rp. 111 million, and Madiun District Police with Rp. 111 million. More specifically, the Indonesia Corruption Watch (ICW) stated that the number of village heads in East Java involved in corruption of village funds from 2016 to 2018 were up to 41 people. [34]

The high corruption case of village funds shows that basically supervision related to the management of state finances, especially the management of village fund finances is still ineffective. In fact, the use of village funds will be successful if the oversight function by the competent institution runs effectively. For example, the supervisory function by the Village consultative agency influence how the village funds are utilized. If the Village consultative agency carries out its supervisory function effectively, then the use of village funds will go according to what has been planned. Some obstacles and problems that collides with function of Village Consultative Agency in overseeing state financial management and which leads to the process become not optimal is the lack of frequency of Village Consultative Agency members going to the field to evaluate the implementation of village fund management activities, in the sense that the Village Consultative Agency is currently only limited to seeing reports made by the village government without directly confirming the fact. [35] Supposedly, the Village Consultative Agency conducts direct supervision by going to the field and ensuring the use of village funds in accordance with pre-determined plans. The lack of direct control by the Village Consultative Agency over the management of village funds has opened the opportunity for corruption in village funds.

Efforts to optimize the oversight of village fund management have basically been carried out through cooperation between the Minister of Rural Development and Transmigration, the Minister of Internal Affairs and the Indonesian National Police Force through the signing of a Memorandum of Understanding (MoU) on

prevention, supervision, and handling of issues regarding village financial on October 20, 2017. The MoU aims to realize an effective, efficient and accountable village fund management through synergic cooperation between the three institutions. The scope of the MoU consists of five points, namely: 1) fostering and strengthening the capacity of local, village and community apparatus officials in managing village funds; 2) socialization of regulations in managing village funds; 3) strengthening, supervision, and management of village funds; 4) facilitating security assistance in managing village funds; 5) facilitate the handling of issues and law enforcement of village management and regulations and data or information on village funds. [6]

The National Police Force elements involved in handling village fund as stated in the MoU are Bhayangkara Trustees for Security and Public Order (Bhabinkamtibnas), District Police Chief (Kapolsek), and Chief of Resort Police (Kapolres). With the expectation that the involvement of the national police in handling the problem of village funds will be able to minimize various corruption cases that occur through the misuse of the village budget. One concrete effort undertaken by the National Police is to add Bhayangkara Trustees for Security and Public Order personnel, bearing in mind that Bhainkamtibmas as the smallest police apparatus is basically the front of the supervision in each village. Unfortunately, data released by the National Police Chief stated that the National Police were still unable to meet the representation ratio of the police in each village. Until 2018, there were 54,285 personnel, of which there were 14,956 personnel who also has double duties. On the other hand, the village funding program in 2018 reaches 74,958 villages, hence the National Police still needs 20,673 personnel to be assigned to every village area in Indonesia. [36]

The involvement of regional police in handling the problem of corruption of village funds is essentially in line with its main duty in the Regulation of the National Police Chief No. 3 of 2015, where in addition to serving community development and ensuring the safety of the village in order to remain conducive, also acts as an intermediary to maintain good relations between community as well as being an extension of the police force in maintaining security and public order. In the case of corruption or suspected abuse of village funds, the central government would require early detection and reporting from the relevant authorities. Thus the existence of Bhabinkamtibmas police force as an element of the National Police closest to the village was expected to be able to provide various information regarding the case in their area.

Optimization of various elements of government institutions will not go as plan without direct involvement of the community.[37] This means that as a form of good governance, governance is not only dominated by the government, but it is also necessary to involve the community in the stages of governance, especially in the management of village funds. The form of active community participation in this case can be realized through the development planning activities through the Village Development Planning Consultation (Musrenbangdes), where the purpose of the Musrenbangdes is to set priorities, programs, activities, and village development needs funded by APBDes sourced from the APBN. [38] The results of the Musrenbangdes should then become guidelines for village government officials in managing village funds in accordance with various program activities that have been adjusted to the results of community agreements.

In addition to optimizing through the Musrenbangdes, one of the solutions that can be offered in order to improve oversight of the management of state finances is to initiate the concept of e-government. E-government as according to the World Bank Group is that e-government refers to the use by government agencies of information, technologies (such as wide area networks, internet, and mobile computing) that have

the ability to transform relations with citizens, business, and other arms of government. [39] Simply stated, what is meant by e-government is the use of information technology by the government which is able to transform the relationship between the government and the people, certain groups, as well as between state apparatus. So, thus, e-government will be better able to create efficiency and effectiveness. One of the concepts of e-government is Government to Citizens, which is a relationship between the government and the people so that there is access to information that can be utilized / obtained by the community for its interests. [40] If it is related to the management of state finances, the appropriate idea in order to increase supervision of the implementation of state financial management is through the concept of Government to Citizens, because in this case, the public can directly access what policies are proclaimed by the village government, as well as the public can monitor and evaluation of the implementation of the village financial management.

IV. CONCLUSION

The state budget/APBN is a tool of accountability, management and economic policy. As an instrument of economic policy, the budget functions to realize economic growth and stability as well as income distribution in order to achieve the objectives of the state. Meanwhile the state budget must also realize the welfare of the people/citizen, where the people / citizen indeed supposed to be the subject of state budgeting. One manifestation of the state budget is the village fund. In this case, village funds have significance for the rate of economic growth in the village. Unfortunately, the financial management of village funds in their implementation still encounters various obstacles. One of them is the ineffective supervision conducted by related institutions, in this case the Village consultative agency regional inspectorates. Therefore, in terms of optimizing supervision of village funds, it is necessary to involve the National Police in optimizing the supervision of village fund management. The National police force element referred to in this case is the Bhayangkara Trustees of Community Security and Order (Bhabinkamtibmas) which is expected to be able to assist the central government in detecting the misappropriation of village funds. However, even though the element of national police's involvement was affirmed in an MoU between the Minister of the Village and Development of Disadvantaged Regions and Transmigration, the Minister of the Internal Affairs and the Indonesian National Police Force in 2017, the involvement has not yet shown any significant changes. As proven by the remaining massive cases of corruption of Village funds that occurred in various regions in East Java. This reflects the supervision carried out by the Indonesian National Police in this case is the East Java Regional Police in terms of managing village funds which cannot yet be declared as effective.

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