

Analysis of Financial Management Program National Rural Support Infrastructure Empowerment (RIS - PNPM) in The Local Community Organizations (CSOs) Tuah District State Musi Rawas District

Yunita Hasrini, Muhammad Izman Herdiansyah,
Zainuddin Ismail

Master of Management
Bina Darma University
e-mail: june_nita@yahoo.com

Abstract

This study aims to identify and analyze Financial Management Rural Infrastructure Support National Community Empowerment Program (RIS - PNPM) in Local Community Organizations (CSOs) sub-district of Musi Rawas Tuah State. The variables used in this study is financial management . The analytic technique used in this research is descriptive qualitative analysis . Based on the survey results revealed that the financial management of Rural Infrastructure Support National Community Empowerment Program (RIS - PNPM) in Local Community Organizations (CSOs) sub-district of Musi Rawas Tuah State has gone well , it is known to have responsibility , the ability to organize and manage finances , managed honestly , has the power effectiveness and efficiency , and effectively implemented in accordance with the available budget.

Keywords : *Financial Management , RIS PNPM Mandiri*

1 INTRODUCTION

RIS PNPM Mandiri is a community development program under the umbrella of the PNPM Mandiri . The program seeks to create and improve the quality of people's lives , both individually and through group participation in solving various problems related to poverty and underdevelopment of the village as further improve the quality of life , independence and well-being of society . This program helps to facilitate and mobilize the public in identifying the problems of poverty, development planning and implementing village infrastructure.

A system of good governance (good governance) will be formed if it is run by the governance of human resources that are reliable and trustworthy (strategic) . Besides the human resources must also be equipped with an expertise in the field of technology in decision-making so as to make it faster , accurate and relevant.

The issue that will be discussed in this study is how the financial management of Rural Infrastructure Support National Community Empowerment Program (RIS - PNPM) Local Community Organizations (CSOs) sub-district of Musi Rawas Tuah State?

The purpose of this study was to determine and analyze financial management Rural Infrastructure Support National Community Empowerment Program (RIS - PNPM) Local Community Organizations (CSOs) District of Musi Rawas Tuah State.

2 RESEARCH METHODOLOGY

2.1 Place and Time Research

This study is planned to be implemented in RIS - PNPM Mandiri in Local Community Organizations (CSOs) sub-district of Musi Rawas Tuah State for about 4 months starting in November 2013 through February 2014.

2.2 Research Informant

The object of this study is three (3) Local Rural Community Organization (CSO), which consists of Remayu Village CSO , CSO and CSO Petunang Village, Jaya Bhakti Village District of Musi Rawas State . So that an informant in this study CSO 's in the three villages . This is because the Local Rural Community Organization (CSO) as the direct executor of the RIS program - PNPM.

2.3 Method of Data Analysis

This study used quantitative descriptive statistics . Quantitative Descriptive used to describe the implementation of the budget to implement the infrastructure development process is accompanied by accountability report through numerical data , graphs , histograms on RIS - PNPM Mandiri in Local Community Organizations (CSOs) District of the District of Musi Rawas Tuah State .

The next step was to assess the effectiveness of the implementation of infrastructure development activities . The level of effectiveness is measured by a comparison between actual budget multiplied by one hundred in the form of a percentage .

$$effectiveness = \frac{Realisasi}{Budget} \times 100 \quad (1)$$

According to Medi (2006:77) to know the results of the comparison between actual expenditure and budget use to measure the effectiveness of the financial management of known criteria, with criteria based on valuation and financial performance prepared in the following Table 1.

3 RESULTS AND DISCUSSION

Financial Management of Rural Infrastructure Support National Community Empowerment Program (RIS - PNPM) Local Community Organizations (CSOs) sub-district of Musi Rawas State Tuah has been properly implemented in accordance with the regulations . This can be seen by it - as follows :

Table 1: Criteria for Financial Management

Percentage of Financial Performance	Criteria
100% Up	devastating
90% - 100%	effective
80% - 90%	quite effective
60% - 80%	less effective
Under 60%	not effective

3.1 Analysis Responsibilities

Financial management responsibilities RIS PNPM Mandiri program has been implemented by CSOs to both the district PIU to prepare financial statements / accounting with formats and forms that have been agreed upon by the PIU PNPM Mandiri. The financial statements / accounting should be available at all times to be known by the auditor or by the public or those who want to know. Each Local Rural Community Organization (CSO) to account for the financial institution or legal persons concerned, institutions or persons and the general public. The important elements are the responsibility of validity that include any financial transactions originate on the legal authority and supervision system is an effective way to keep the wealth of money and goods and to prevent waste and fraud and ensure all legitimate income terpengut really obvious source and proper use.

The allocation of expenditure details in the form of input activity is controlled entirely by community groups (community groups) with the guidance and supervision of the appropriate facilitators program mechanism. Proof of transactions recorded in the level of realization of community organizations as documentation for internal control program object. Each project also has a clear structure of the budget, how much goes to the community and how are channeled to other components. The amount to be distributed to the village contained in various documents, while the distribution of the groups outlined in the agreement between the leaders of the project with community groups. In the agreement, otherwise the amount to be distributed, the procedures and the terms of the distribution of funds.

Satker PNPM Mandiri in each level is responsible for funding and distribution activities. Payment and distribution of funds for the PNPM Mandiri each component are carried out by PIU PNPM Mandiri by submitting an Order Payment (SPP) and the Payment Order (SPM) to the State Treasury Office (KPPNs) designated, which in turn will issue a Letter KPPNs Disbursement command (SP2D) Executing Bank. Executing Bank will disburse the requested funds directly to the recipient's account. SPP and SPM will only be issued by the PIU PNPM Mandiri after the supporting documents for the disbursement of funds furnished and verified by the consultant companion.

In preparation for the distribution of BLM , communities are required to open a joint account (savings or checking) in the nearest government banks. For each opening joint accounts or withdrawing funds from the account must be made with at least three (3) specimen

signatures member of the beneficiaries.

BLM fund distribution to local accounts and their use is done in stages or as needed and the type of assistance. If in practice deviations or irregularities on the implementation of PNPM Mandiri in the field or on the use of BLM, the PIU PNPM Mandiri based on input and recommendations from consultants and local government counterpart, it is possible to cancel the distribution of BLM partially or completely.

To maintain transparency in the management of activities and use of funds at the community level, the Activity Management Unit (UPK) or self-supporting institution beneficiaries are required to disseminate the decisions that have been set, statement of financial position, activities and member of the management group of beneficiaries.

3.2 Analysis Capabilities Fulfilling Financial Liabilities

CSOs have been able to organize and manage the finances with the preparation of Budget Plan (RAB) by following the Manual of RIS - PNPM Mandiri and the presence of self-help with the community in the implementation of infrastructure development, where financial management is able to pay off all liabilities or financial ties both short-term, long-term or long-term loan at a specified time.

Funds disbursement of funds is done 3 times totaling 250 million. Fund terms one of 100 million, amounting to 75 million terms 2 and 3 terms of 75 million. These funds go directly kerekening CSO funds can be withdrawn by the chairman of the CSO and CSO Treasurer alone. The management of the funds are all members of the CSO held a consultation to make the Budget Plan (RAB) which is accompanied by a Community Facilitator. RAB is useful for reference in determining how much material / materials to be used , how the number of workers, while the later is the financial management mencata material incoming material and use the funds in and out , the number of workers employed per day, weather, progress, and others.

Later in financial management , especially in the procurement of goods / services that do be aware of the principles of efficient and effective, yaitu :

1. Efficiency is realized in the form of searching and comparing prices of goods / services to the same quality / equivalent, as well as selecting the lowest prices as needed. To get the lowest price, people can do directly to the source of procurement of goods / services, such as the manufacturer or distributor / agent or the base of sand / rock (in terms of physical activity), and wherever possible avoid the procurement of goods / services through an intermediary who does not give value added.
2. Effectiveness is realized in the form of procurement of goods / services by the public should be done right quantity, right quality, timely, and appropriate utilization according to the implementation needs

Development of rural infrastructure has been running as planned with the formulation of a Budget Plan (RAB) . Based on the RAB financial management implemented , so the costs are incurred in accordance with the RAB and the procurement of goods through auction .

One of the functions that are important to the success of an activity , especially in rural infrastructure development is the management (management) finance . Therefore, the CSO has given special attention to the financial condition for the achievement of development goals

. Management (management) is a financial -related policies to be taken in order to control business financial costs incurred over the construction can be effective.

3.3 Analysis of Honesty

Financial management of infrastructure development through PNPM Mandiri RIS program, has been handed over to the employees who truly honest and trustworthy through village meetings and the employees have been trained in the preparation of financial statements conducted by RIS - PNPM Mandiri program.

All members of the CSO in charge of running the development of rural infrastructure RIS PNPM program are selected on the basis of public trust, so no doubt the veracity of financial management. CSOs are chosen by the people through elections, if the election does not reach consensus, then the deal is done when Musdes I. The poor and women should continue to be involved in every step.

A system of good governance (good governance) will be formed if it is run by the governance of human resources that are reliable and trustworthy (honest). The paradigm of human resource management (HR) change with the demands of the changing environment and demands retreat. Competency-based , Strategic Human Resources is a paradigm example of Human Resource management (Diah, 2000). HR is seen as a unique asset, competitive and highly desirable for the survival of the organization. Sustainable company is a company that has a reliable human resources, potential and provide a lot of work to change significantly. The best alternative to overcome the ineffectiveness of RIS performance PNPM Mandiri is to optimize human resources strategic.

A good program ought supported with good human resources as well . Human resources required is not much , but a significant effect on the human resources development of local community organizations (CSOs).

Repositioning HR strategic HR has consequences that are empowered in the decision-making organization . Strategic HR is able to perform an assessment of the needs of the organization and how they try to fulfill it. PNPM Mandiri inspiring how the program is produced and how the programs are implemented. Strategic human existence in this village cadres to the district level cadres is how they color the necessity of this program.

To improve the ability of CSOs , the training is given with respect to financial management, financial reporting be conducted by RIS - PNPM Mandiri program and CSOs are also given guidance by the Community Facilitator in the preparation Keuangan / financial management (what to do) ranging from credits for know the needs of infrastructure is really needed by the public to the preparation of the RAB and its management.

3.4 Analysis of Results of Guna and Guna Power Program

Implementation of rural infrastructure development programs through PNPM Mandiri RIS has been going well so be efficient and effective manner for the benefit of society, which in the planning process involves the selection and form of community development priority on immediate need. Then in the implementation process of development has been done so that the price survey development process in accordance with the time and budget available.

The implementation of RIS PNPM activities performed by self-managed society based on the principles of autonomy and facilitated by the government, assisted by a facilitator or consultant. Carried out after the implementation phase of the planning process is complete

and there is a decision on the allocation of funds activities. Implementation activities include the selection of the management team activities, or submission of disbursement of funds, manpower deployment, procurement of goods / services, as well as the implementation of the proposed activities.

Personnel management team and set of activities chosen by the community, is responsible for the realization of the physical, financial, and administrative activities / work carried out according to plan. On the implementation of self-managed activities , if needed goods / services in the form of materials, tools , and experts (consultants) that individuals can not be provided or can not be done alone by the public, then the relevant technical department can help the community to provide those needs.

In carrying out the construction of rural infrastructure CSO Chairman Remayu village RAB prepare and conduct a survey of the prices of both labor and material costs of the building, so expect the development process goes as funds are available. CSO has to choose a strategy to implement rural infrastructure development programs through PNPM RIS that the development process in accordance with a predetermined time that is carrying out the development in accordance with the rules of guidance through the FM and the follow-up work plan which is the direction in the implementation of development.

3.5 Analysis of Aspect Control

Control in the implementation of rural infrastructure development has been implemented, where the reporting RIS PNPM executed periodically and transparent tiered through structural (the government) and functional pathways (consultants and facilitators) to ensure the flow of information quickly, precisely and accurately to each stakeholders.

The apparatus of financial managers and supervisory personnel must perform in order to control all of these goals can be achieved . Process control is done by monitoring and supervision . Monitoring and surveillance is to observe the development activities of the development plan implementation , identify and anticipate emerging issues and / or would arise.

Implementation of rural infrastructure development programs through PNPM Mandiri RIS , the spending carried out in a transparent manner in order to avoid deviation - deviation of development funds . To support the implementation of RIS PNPM Mandiri control , monitoring and surveillance systems that include:

1. Participatory monitoring and inspection by the public.

Community involvement in the monitoring and inspection of village -level participatory planning began to district / city and implementation of PNPM Mandiri.

2. Monitoring and inspection by the Government.

This activity is carried out in stages and aims to ensure that the PNPM activities carried out in accordance with the principles and procedures applicable and utilized the funds in accordance with program objectives.

3. Monitoring and supervision by the Consultant and Facilitator.

Monitoring and supervision by consultants will be undertaken in stages from national, regional, provincial, district / city, district and village / village. This activity is done

regularly by utilizing management information systems program and regular visits to the program sites. Surveillance was also conducted by facilitators inherent in each phase of the management of the program with the intention to repair and adjustment of program implementation can be done immediately.

4. Independent monitoring by other parties.

PNPM Mandiri an opportunity for various parties, among others, NGOs, universities, journalists who wish to undertake independent monitoring of the PNPM Mandiri and report its findings to the project or the agency authorized.

5. Financial Assessment and Audit.

To anticipate and ascertain whether there is any deviation the use of funds, the Financial and Development Supervisory Agency (BPK) and the Regional Agency (Bawasda) as the government's audit agency will conduct regular inspections in several randomly selected locations. Further monitoring mechanism will be set in the guidelines for the implementation of monitoring and evaluation of PNPM Mandiri

Reporting RIS PNPM Mandiri conducted periodically and tiered through structural (the government) and functional pathways (consultants and facilitators) to ensure the flow of information quickly , precisely and accurately to each stakeholder. What is meant is periodically every certain period of time , while the tiered unit of work is from the community level up to level Control Team PNPM Mandiri . Systems and reporting mechanisms are further regulated in the technical manual operation of each program.

3.6 Analysis of Program Effectiveness RIS PNPM Mandiri

The analysis was performed on the program carried out in the village as follows:

1. Village Remayu

The results of the comparison between actual expenditure and budget for implementation of the work, equipment and BOP all worth 100%, so that the known criteria of financial management CSOs Village Remayu cast concrete road works are included in the category overall effective.

2. Village Petunang

The results of the comparison between actual expenditure and budget for implementation of the work , equipment and BOP all worth 100 % , so that the known criteria of financial management CSOs Village Petunang cast concrete road works are included in the category overall effective.

3. Desa Jaya Bhakti

The results of the comparison between actual expenditure and budget for implementation of the work, equipment and BOP all worth 100 % , so that the known criteria of financial management CSOs Village Jaya Bhakti cast concrete road works are included in the category overall effective. Although all three village infrastructure development to the run effectively , but the physical endurance of the different infrastructure. This is caused by:

- (a) Judging from maintenance program enthusiasts Community RIS - PNPM (people have ownership of the infrastructure built), they 'll take care of / maintain the infrastructure , for example, when the infrastructure is built roads), they are not going to use this road to go before the road really feasible to use (until the road is completely dry and unfit for use. while another village communities before the infrastructure is built, they have used, so that the road fractured / shattered.
- (b) At the time of physical implementation constraints , namely the rainy season . Effect on the physical , because rain can damage buildings (buildings can be perforated , peel and crushed). One example of Bhakti Jaya village , as chairman of the CSOs that have activities / business aside in RIS - PNPM, so that it becomes too late withdrawals from another village . Other villages have largely completed the physical implementation , prosperous villages and will not when they want to carry out the development, the rain fell , causing the processing time becomes prolonged. This will have an impact on the quality or the quality of infrastructure built , because the time was approaching targets / infrastructure must be completed on time so they built in a hurry, so the results achieved was less than the maximum.

4 CONCLUSION

1. Financial management responsibilities RIS PNPM Mandiri program has been implemented by CSOs to both the district PIU to prepare financial statements / accounting with formats and forms that have been agreed upon by the PIU PNPM Mandiri.
2. CSOs have been able to organize and manage the finances with the preparation of Budget Plan (RAB) by following the Manual of RIS - PNPM Mandiri
3. Financial management of infrastructure development through PNPM Mandiri RIS program, has been handed over to the employees who truly honest and trustworthy through village meetings and the employees have been trained in the preparation of financial statements conducted by RIS - PNPM Mandiri program.
4. Implementation of rural infrastructure development programs through PNPM Mandiri RIS has been going well so be efficient and effective manner for the benefit of society
5. Control in the implementation of rural infrastructure development has been implemented, where the reporting RIS PNPM executed periodically and transparent tiered through structural (the government) and functional pathways (consultants and facilitators) to ensure the flow of information quickly , precisely and accurately to each stakeholders.
6. Criteria for financial management CSOs Remayu Village , CSOs and CSO Petunang Village Village Jaya Bhakti cast concrete road works are included in the category overall effective.

4.1 Advice

1. Board activities and events manager must have the human resources and have a good knowledge and mental activities that can be executed well by providing financial man-

agement training

2. It should be the formulation of the strategic measures in an effort to increase public awareness in increasing participation in the development of empowerment, so that physical fitness is assured infrastructure development.

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