



DYNAMICS OF VILLAGE FINANCIAL MANAGEMENT: DRAMATURGY PERSPECTIVE

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DOI: 10.5281/zenodo.2383430

Abstract

Installation of APBDesa banners is an effort to realize transparency in use of the budget by village government to village community. Banner orderly administration shows that village government will carry out village government that is clean and no corruption. The banner become a face for village government effort to manage good village financial management in eyes of community. The village community voiced an allegation of a mismatch of activities which written in banner with their realization. Banners become a self-image for village government. That must be consistently displayed so village government can achieve its goal of implementing the transparent principle properly. This study aims to understanding of dynamics of inconsistency village fund management in S village. Dramaturgy perspective used in this study expected to provide an overview of head village and his apparatus behavior in dealing with dynamics of village fund management. This research was carried out in S village in S sub-district, Banyuwangi Regency. Type of data used in this study is secondary data and primary data. S village government tries to maintain the mandate by carrying out each activity as planned. But obstacles on the fields often make village government did different decisions.

Keywords: APBDesa banner, village fund, village financial management, transparency, dramaturgy

Introduction

Law No. 6 of 2014 explains village is a community unit that has different areas to regulate and mobilize the community, the objectives of the local community based on community initiatives, origin rights, and/or traditional rights recognized in government system Republic of Indonesia. The aim of village development is to improve the community welfare, quality of human life, and poverty reduction through the provision of basic needs, development of facilities and infrastructure, development of local economic potential, and sustainable use of natural and environmental resources. Independence of village community in formulating programs for administering government and development at the village level by Mondale et al (2017) was made an important part of village financial management to support village development goals.

The source of village income according to Law Number 6 of 2014 comes from village original income (PADesa), allocation funds form APBN, allocation village fund from APBD, regional tax sharing, financial assistance from Province and District/City, grants and non-binding donations from third parties, and other legitimate village income.

Amount of village funds that continues to increase every year requires village government to be able organize of good governance so the village goals can be realized. The increasing demands of the community towards implementation of good governance encourage village governments to apply the principles of accountability and transparency in managing of village financial. Accountability and transparency carried out by village government will be encourage community participation to be involve in village financial management, such as conducting of supervision (Prasetyo, 2017). Tinengke, et al (2017) explained that the lack of transparency in village financial management caused achievement of management objectives to be ineffective, eventhough implementation of development activities could be resolved properly.

Participation is one of the supporting factors for the success of good governance because participation in village financial management has influenced the success of village and community development goals (Solekhan, 2014; Tumbel, 2017). Manifestation of community participation at the village level can be seen in village development



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planning meetings (musrenbangdes). Community participation plays an important role in managing village funds to realize village development goals in accordance with community needs.

Many public sector studies aim to improve the system of governance and realizing good governance. New innovations were also created to make good governance such as e-village budgeting that was successfully introduced and developed by the Banyuwangi Regency Government. However, the efforts of the Banyuwangi Regency Government to realize good government still have a lack because of findings abuse of authority in the village government, such as corruption of village funds by the head of KalibaruWetan village and Tegalarum village (timesindonesia.co.id, 2017; Radar Banyuwangi, 2018). In article published by timeindonesia.co.id in 2017, several villages indicated to manipulate village fund accountability report for disbursing the next village fund, eventhough there are still unresolved development activities from village funds. Therefore, Ministry of Rural Development and Transmigration Regions urged the village government to put up a banner that containing the planning and realization of the use of village funds written in the APBDesa. (radarjogja.co.id, 2017). Installation of banners about APBDes is an effort to realize transparency in use of the budget by village government to village community. While, banner about orderly administration shows that village government will carry out village government that is clean and no corruption. The village community still has a lot of difficulties of information about APBDes is notified through in village website, so installation of banners is a good way for village community to get information about APBDes and village government goals (Sulisyant, 2016).

S village in S district of Banyuwangi Regency became one of the villages that tried to implement transparency in the use of village funds by placing banners at village office and some point in its area. Installation of banners are carried out by the S village government in 2017. The banner become a face for village government effort to manage good village financial management in eyes of community. However, these efforts brought different problems for the village government. The village community voiced an allegation of a mismatch of activities which written in banner with their realization (timesindonesia.co.id, 2018). Banners become a self-image for village government. That must be consistently displayed so village government can achieve its goal of implementing the transparent principle properly. The truth about that alleged of mismatch was unconfirm as well by village government and disappeared over time.

In general, this study aims to understanding of dynamics of inconsistency village fund management in S village. Dramaturgy perspective used in this study expected to provide an overview of head village and his apparatus behavior in dealing with dynamics of village fund management.

Research Methods

Village Fund Management

Law No. 6 of 2014 explains village is a community unit that has different areas to regulate and mobilize the community, the objectives of the local community based on community initiatives, origin rights, and/or traditional rights recognized in government system Republic of Indonesia. Law No.6 of 2014 is a guarantee for every village to receive village funds from stage and regional budget. Receipt of village funds requires village government to conduct a professional, effective, efficient, and accountable management process.

In addition to Law No. 6 of 2014, Minister of Home Affairs Regulation No. 113 of 2014 concerning village financial management is expected to be guideline for village apparatus in realizing village financial management in accordance with transparency, accountability, participatory, orderly, and budgetary discipline. Minister of Home Affairs Regulation No. 113 of 2014 explains that village financial management is an overall activity that includes planning, implementing, administrating, reporting, and accountability of village finance. Village financial management cycle is one fiscal year which start from January to December (BPKP, 2015). Village government has obligation to carry out government duties in accordance with its authority which includes village government administration, village development implementation, fostering and empowering rural communities. Village head assisted by village apparatus and village consultative (BPD) in implementing village governance.



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Law No. 6 of 2014 explains village finance is all village rights and obligations that can be valued with money and everything in form of money and goods related to village rights and obligations implementation. Village financial management will result in village income, cost, and finance as contained in Village Budget (APBDesa).

Community Participation in Village Financial Management

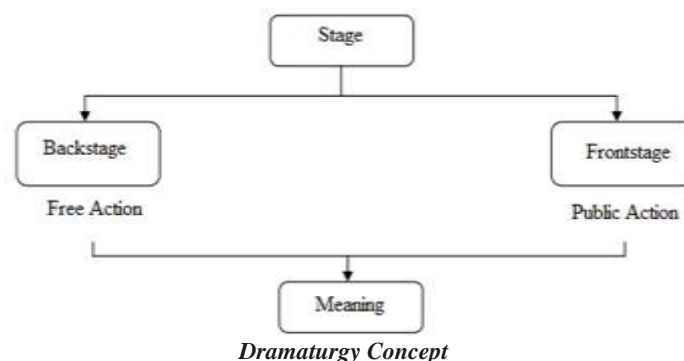
Financial planning is an activity to estimate income and expenditure that will occur in a certain period of time in future. (Sumarna, 2015; Mondale, 2017). In village financial planning, basis for preparation of APBDesa is RPJMDesa and RKPDesa. APBDesa as a result of village financial planning are result of village meetings. According to Law No. 6 of 2014, village meeting is a deliberative forum to discuss strategic in village government implementation which is followed by BPD, village government, and every elements of village community. Strategic issues discussed in village meeting are about village arrangement, village plan, village cooperation, investment plans, establishment of BUMDesa, addition and release of village assets, and extraordinary events. Village meeting is held at the latest in June in current budget year and start first at hamlet level.

Village government is required to hold a village development planning meeting (Musrenbangdes) as a guideline in preparation of RPJMDesa, RKPDesa, and APBDesa. Law No. 6 of 2014 explains musrenbangdes sets priorities, programs, activities, and village development needs that are funded by APBDesa, village community self-help, and/or District or City revenue and expenditure budget. Musrenbang is one stage where community need sare identified and budgeted in a participatory manner with community and stakeholders.

Dramaturgy Perspective

Focus of Goffman dramaturgy concept is point of view from social life as a series of shows that similar with drama on the stage. The essence of dramaturgy does not in behavior relationship and its causes, but relationship between action or social behavior with its meaning. Dramaturgy perspective is not learning about human behavior results, but learning about human behavior in achieving its goals. According to Goffman the meaning in dramaturgy perspective is achievement of problematic human interactions that are full of change, novelty, and confusion. (Ritzer, 2012). Dramaturgy emphasizes the meaning of human activities which contain the way the express themselves when interacting with others. Therefore, in dramaturgy, humans are seen as actors on stage who are playing their roles.

In dramaturgy theory, there are two important concept, namely: frontstage and backstage. Frontstage is a public space that is used by someone or group to present themselves and give an impression to others. Meanwhile, backstage is a private space that is not known to others where place of someone is free to display their real face.



Frontstage is divided into setting and fronts personal. Setting refers to attribute or situations that must exist when actor plays his role. Ritzer (2012) explained without setting, usually actor cannot play his role. Front personal is a device or props that can make audience recognize the actors role, such as equipment and clothing. That is related to appearance and behavior are included in front personal. The most important thing about dramaturgy is actors generally want to present themselves in ideal manner. Actors feel to need hide some



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aspects of themselves from audience when the show takes place. The other side will only appear when the actors on the backstage.

This study used qualitative research methods. Qualitative research method is a research process that produces descriptive data in form of written or oral data from interviewees and observable behavior (Moleong, 2012). The aim of this research is to get an understanding and description of dynamics inconsistency in village fund management. Dramaturgy approach is expected to provide more understanding of the problems that occur and deeper picture of the problem because the dramaturgy approach emphasizes how someone does something, not about what they want and what they do.

Dramaturgy divided stage as a place for social interaction to occur in two parts with namely front stage and back stage. The front stage is a place where the actors will face directly the audience. To explore the character and display a good impression and image, actors are required to hide some things from audience, such as personal background, mistakes that made on the backstage, process that occurs to produce a show, or cheating is done for his personal interests (Goffman dalam Ritzer, 2012). Ritzer (2012) describes impression management, namely techniques used by actors to give certain impressions in certain situations to achieve certain goals and make audience feel amazed by their role involving audience in the performance process, so that seem to have no lies during the performance process. In this research, the front stage is APBDesa banner and government purposes banner. APBDesa information about allocation of village funds and purposes of village administration is written in banners that installed on village office or roadside. That banners are part of the front stage from village fund management.

Backstage is a part where the facts are hidden and allow actors to be themselves. (Goffman, 1956 dalam Ritzer, 2012). The backstage in this research is place where village government carry out village fund management activities. Formal and non-formal interactions that lead to certain agreements that occur between village head and village apparatus in village fund management are part of backstage for village fund management.

This research was carried out in S village in S sub-district, Banyuwangi Regency. S village was chosen because it was founded inconsistent between planning and implementation for infrastructure development activities that from village fund, even though the activities had been agreed in Musrenbang.

Type of data used in this study is secondary data and primary data. Primary data is data obtained from data sources directly either through interviews or observation (Moleong, 2012). Secondary data is data obtained indirectly from sources of information, such as documents, archives, personal documents, and other. Secondary data in this study expected to be able to complement information from interviews and observations. Secondary data used in this study is banner that containing information village administration and allocation of village fund for village development activities. Primary data in this study comes from the results of interviews with S village head, village secretary, village treasurer, and activity coordinator.

Results and Discussion

Frontstage

Frontstage in this research is banner that installed by S village government at the village office and some point in S village area. These banner is APBDesa banner and slogan banner. APBDesa banner contains an explanation of village budget (APBDesa) for the 2017. Meanwhile, slogan banner is banner that written about vision and mission S village government, and commitment of S village government in implementing village administration. APBDesa S banner states that APBDesa in 2017 divided into four fields of activity, they are field of village government implementation, field of village development implementation, field of community development, and field of community empowerment. Government Regulation No. 60 of 2014 states that funds owned by village are used to finance village administration activities, implementation of village development, community development, and community empowerment. Information that can be seen on the APBDesa banner includes total income from the S village, amount of village expenditure that will be used in 2017, detail of funding in 2017, and information about village infrastructure development activities. S village income comes from village



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original income (PADesa) is IDR 163.460.000; village fund (DD) is IDR 959.628.000, village fund allocation (ADD) is IDR 836.351.000 and income derived from partners is IDR 70.375.000. Total income of S village is IDR 2.029.814.000. And, S village expenditure include village government activity is IDR 741.633.150, village development activity is IDR 874.070.000, community development is IDR 153.520.150, and community empowerment is IDR 232.932.000.

Percentage of S village expenditure is implementation of village government activities using funds amounting to 36.5 percent, village development activities is 43.1 percent, community development activities is 7.6 percent, and community empowerment is 11.5 percent. APBDesa banner installed by S village government also explain priority activities of the use APBDesa 2017 is construction of mosque in village office, paving road construction, road construction, bridge construction, ceramics installation on PAUD school, and houses construction for 10 poor families.

Banners installation by S village government is a manifestation of transparency in S village financial management. That is in accordance with S village head statement:

“Banner APBDesa itu sengaja dipasang untuk memberitahu masyarakat bahwa dana desa itu digunakan untuk apa saja dan berapa jumlah dananya. Dengan begitu masyarakat tidak bertanya-tanya. Pemasangan banner adalah wujud dari pelaksanaan transparansi yang dilakukan oleh pemerintah desa untuk masyarakat, baik ketika mengelola dana ataupun ketika memberikan pelayanan.” [APBDesa banner was intentionally installed to inform community that village funds were used. So, with that way people not ask a question to village government. Installation banner is a manifestation of implementation of transparency by village government for community, both when managing funds and providing services.]

S village government want to increase community participation in village development and provide the best service to community, so that village life can be prosperous, safe, and conducive. With that goals, S village government installed a banner where telephone number of S village head and his secretary could be contact if S village community had suggestions or complaints about village conditions or village services were unsatisfactory. S village government through that banner wants to be closer to village community and can be open to incoming aspirations. Banner installation is expected to encourage community to actively participate in S village development efforts, especially their village financial management.



S Village Banner

S village government also placed another banner that containing village's commitment to provide best services are clean, transparent, and free from illegal fees. The banner that reads a slogan “NO KORUPSI: Birokrasi Tanpa Korupsi Adalah Harga Mati!!!” [NO CORRUPTION: Bureaucracy without corruption is the price of death!!!]. S village government through that banner wants to convey community that village government insists to provide best service to community and minimize potential for misappropriation of budget which leads to act



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of corruption. Important point to be conveyed by S village government is implementation of S village government will be run in an administrative manner, clean, and free from corruption. S village government will try to provide best service in creating a safe and prosperous society. The existence of these banners is expected to increase public confidence in performance of S village government in village financial management.

Backstage

Priority of village fund use according to Meutia dan Liliana (2017) is allocation of funds for implementation of village development which aims to improve welfare and life quality of rural communities, reduce poverty, build facilities and infrastructure, develop potential local economies, and manage village resources sustainably. Construction of facilities and infrastructure carried out by village government based on village condition and potential so village goals can be achieved. S village government prioritizes were construction of facilities and infrastructure with a hope that development can support daily activities of S village community.

APBDesa banner in 2017 includes many priority activities from implementation of village development. There are sixteen physical construction activities contained in banner. Implementation of village development activities written in S APBDesa banner in 2017 include: three activities for paving roads construction in KN and PN hamlet, two activities for paving roads construction in RS and SG hamlet, and four activities for paving roads construction in SH hamlet; roadblock construction in KN hamlet; bridge construction in PN hamlet; and ceramics installation for PAUD. Infrastructure development activities listed in APBDesa 2017 banner are aspirations from S village community. S village government gave many proposals in field of village development activities compared with other fields. That was revealed based on results of interview with S village secretary as follows:

- Secretary : Kegiatan dari (bidang) pelaksanaan pembangunan desa itu yang paling menarik perhatian masyarakat. Kenapa? Tentu karena banyak usulan masyarakat yang masuk itu tentang pembangunan infrastruktur desa. Jadi, kami harus berhati-hati dalam menjaga amanahnya sehingga penjabaran kegiatan pembangunan desa lebih banyak tertulis di banner. [Activities from field of village development implementation were the one that most attracted attention of community. Why? Of course, because there were many proposals from community who came about village infrastructure development. So, we must be careful to safeguarding the mandate so that translation of village development activities written more on banner]
- I : Berarti dilaksanakan semuanya, Pak? [Everything is done, Sir?]
- Secretary : Kami selalu berusaha untuk melaksanakan apa yang sudah ditulis di APBDesa. Tapi manusia kan hanya bisa berencana, jika kondisi lapangannya berbeda dari perencanaan maka hasilnya beda lagi. [We always try to implement what has been written on APBDesa. But we can have planning, if field conditions are different from plan, so the results will be different too.]
- I : Maksudnya? [What do you mean, Sir?]
- Secretary : Ini tidak sering terjadi tapi pernah terjadi di desa "S" ini dan desa-desa lainnya di Kabupaten Banyuwangi. Yaitu perencanaan dan kondisi lapangan kegiatan pembangunan berbeda. Kasus-kasus seperti yang terjadi pada 2017 di Desa "S" ini misalnya saat pembangunan paving jalan harusnya pinggirnya dipasang beton pembatas, ternyata lebar jalannya tidak cukup luas dipasang beton pembatas sehingga beton pembatasnya diganti dengan cor-coran semen biasa. Nah, itu sudah beda kan dari yang direncanakan? [This condition does not happen often but has happened in S village and other villages in Banyuwangi District. Cases where planning and field conditions of development activities are different. For example the case in 2017 when the construction of paving road had gave concrete barriers installed, it turned out that width of the road was not wide enough to be fitted with concrete barriers so the boundary concrete was replaced with ordinary cement. Well, that's already different from the plan, right?]
- I : Apakah pernah terjadi perbedaan antara yang tertulis di banner dengan pelaksanaannya, Pak? [Has there ever been a difference between what was written on banner and the implementation, Sir?]
- Secretary : Ehm, tahun 2017 ini hanya 1 kegiatan pembangunan paving yang tidak terlaksana karena terkendala perijinan pemilik lahan sehingga dananya kami alokasikan untuk kegiatan pembangunan yang lainnya. Sedangkan pemasangan keramik untuk PAUD juga sempat



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mengalami kendala karena salah satu PAUD mau ditutup ketika akan dipasang keramik. [Uhm, in 2017, there was only one paving construction activity not carried out because it was constrained by landowners' permits so we allocated funds for other activities. While installation of ceramics for PAUD also had a problems because one of the PAUD would be closed when ceramics were installed.]

- I : Apa tidak menimbulkan masalah, Pak? [Didn't cause a problem, Sir?]
 Secretary : Yo, jadi masalah. Kasus seperti itu terjadi karena ada kesalahan di perencanaannya. Solusinya ya *dirembug* ulang biar tidak semakin besar dan semakin rame di masyarakat. Dananya tidak dipakai atau dialihkan. Sebenarnya ya tidak sesuai aturan tetapi dana dialihkan lebih baik daripada tidak digunakan. Selama proses pengalihannya sesuai aturan dan laporan akhirnya juga sesuai, itu tidak masalah. [That's gave a problem. That cases occur because of a planning error. Solution was repeated deliberations so that problem didn't getting bigger and more crowded in community. The funds not used or transferred to another activity. Actually, it's not according the rules, but funds transferred are better than not being used for nothing. It doesn't matter if during transfer process according the rules and the final report also appropriate.]

Results of interview with S village secretary showed that inclusion of infrastructure development activities in banner was manifestation of S village government transparency in maintaining mandate from community. S village government also seeks to carry out their responsibility by keeping all village development activities in banner. S village sekretaru said in implementation of development activities in 2017, there was inconsistency between activities realization and those written in banner. Development constraint occurs because there is no permit from landowner' of development location.

The interview results from S village secretary were then supported by information from person in charge of development activities from Activity Management Team (TPK). S Village Regulation No. 2 of 2017 explains that Activity Management Team (TPK) was formed by village head to carry out management of activities starting from activity implementation plan to providing accountability of activities implementation. TPK is part of PTPKD (Banyuwangi Regulation No. 15 of 2015) which certainly requires the approval of village head and secretary as PTPKD (Pelaksana Teknis Pengelolaan Keuangan Desa) coordinator, and village treasurer who oversees village financial administration. Every decision will be carry out by TPK based on a decision between village head and PTPKD.

- I : Pak, pernah ada pembangunan yang tidak sesuai dengan banner? [Has there been a development that not accordance with banner, Sir?]
 TPK Coordinator : Oh, pernah. 2017 kemarin. Lokasi jalan yang akan di paving di Dusun "PN" ternyata sebagian punya warga dan beliau tidak memberikan ijin. Jadinya ya pembangunan paving jalannya dibatalkan. Sudah sempat *rame* itu. [Oh, yes, there is. In 2017. Location of paving road construction in PN hamlet turned out to have some residents and he didn't gave permission. So, the paving road construction has been canceled. It's been crowded.]
 I : Pak Kades dan Pak Sekdes tahu tentang masalah itu? [Village head and secretary knew about that problem?]
 TPK Coordinator : Tentu. Saya kan berkoordinasidengan Pak Kades dan Pak Sekdes dulu. Saya ceritakan permasalahan di lapangan bagaimanake Pak Kades. Lalu saya selaku coordinator pelaksanaan, Pak Kades, Pak Sekdes, dan yang lainnya *berembug* bersama untuk mencari jalan keluarnya. Setelah berunding, kemudian diputuskan bahwa pembangunannya dibatalkan dan dialihkan ke kegiatan pembangunan lainnya, yaitu pembangunan paving di Dusun "PN". [Of course. I coordinated with village head and secretary first. Then, I, village head, village secretary, and others consulted together to find a solution. After that, it was decided that the construction was canceled and transferred to other development activities. There is still in PN hamlet but different locations.]
 I : Berarti semuanya bergantung pada hasil musyawarahnya, Pak? [That means everything depends on results of the discussion, Sir?]
 TPK Coordinator : Iya dong... kan saya tidak bisa ambil keputusan sendiri. [Yeah, I can't make my own decisions.]



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Based on results of interview above, it can be seen that in an effort to overcome problems of village development, village government would be held a meeting with BPD and community who living in around the location of development activity to find solutions of problems that could be accepted by all parties. Because the paving activities in PN hamlet can not be implemented, the solutions that can be taken were among others: first, village funds for these activities were not used so that it become SiLPA at the end of fiscal year; second, village funds could be transferred to other development activities which in RKP but await APBDesa changing; and third, transferring village funds to other development activities which in RKP without waiting APBDesa changes. That problem solving is accordance with information given by S village secretary as follows:

“Di tahun 2017, hasil *rembugkan* akhirnya dananya langsung dialihkan tanpa menunggu perubahan APBDesa. Proyek itu tidak bisa jalan karena ijin jadi solusinya ya proyek tidak jalan lalu dananya dimasukkan SiLPA atau proyek tidak jalan dan dananya dialihkan tapi menunggu perubahan APBDesa atau dananya langsung dialihkan tanpa menunggu perubahan APBDesa. Masyarakat bisa memilih darisolusi-solusi itu. Baru hasilnya kami laporkan ke Pak Camat.” [In 2017, the results of final discussion were immediately transferred without waiting for APBDesa changes. The project cannot be implemented because there is no permit from land owner, so the solution was the project not implemented and the funds are put into SiLPA or the project was not implemented and the funds are transferred but waiting for APBDesa changes, or funds to be transferred immediately without waiting for APBDesa changes. Community can choose from those solutions. The results are reported to the sub-district head.]

Transfer of village funds from paving activities in PN hamlet to other development activities which listed in RKP is one of problems of inconsistency in village fund management because planning errors. That is accordance with Yulianah (2015) who stated that underfunded budgeting mechanism could lead to error in determining priority programs where activities previously budgeted to be implemented were replaced by other programs that were in line with field conditions. That weakness was accommodated by Banyuwangi District Government with issuance of Banyuwangi Regulation No. 17 of 2016 which states that if use of village funds in not in accordance with plan or adjusted allocation of village funds, it can be implemented by submitting an application for approval of village funds allocation changes to sub-district head.

Transfer of activity funds without waiting for APBDesa changes, by S village government as the right solution to overcome the unworkable paving road activity. Activity budget value is quite large and length of time awaiting APBDesa changes is one of reason. Village government worried that village funds for development activities will not be absorbed and become a problem in future. S Village secretary as one of village financial management implementation teams who helped village head to carry out village financial management would certainly be one of decision makers in changing activities in implementation of S village development as follows:

“Aturannya adalah pembangunan dilaksanakan sesuai dengan APBDesa tetapi kondisi lapangan tidak memungkinkan sehingga kami alihkan anggaran untuk yang kegiatan lainnya dan kegiatan pembangunan yang awal dibatalkan. Selama prosedur pengalihannya sesuai dan dokumennya lengkap itu tidak apa-apa meski ya tidak sesuai dengan aturan. Nilainya cukup besar waktu itu, hampir 60 juta, jadi kita alihkan saja dibandingkan dibatalkan akan membuat dana tersebut tidak terserap dan jadi masalah. Jarak antara jadwal pembangunan dengan jadwal perubahan APBDesa juga terlalu lama. Tidak mungkin menunggu. Solusi itu sudah yang paling sesuai.” [The rule is development carried out in accordance with APBDesa but field conditions are not possible so we transfer the budget to other activities and initial development activities are canceled. As long as the transfer procedure is appropriate and document is complete so it is fine, eventhough that is not accordance with the rules. The value was quite large at that time, almost 60 million rupiah, so we switched it instead of being canceled to make funds not absorbed and become a problem. The distance between the construction schedule and changing APBDesa schedule is also too long. Impossible to wait. That solution is the most suitable.]

Transferring process of village funds from initial activities to other activities is not easy eventhough it is permissible. S village government must be hold a rebuild planning meeting with local residents and complete administrative requirements to be submitted to sub-district head. Errors in carrying out procedures will results as potential misappropriation of village funds. Information provision to village community also needed even



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without changing 2017 APBDesa banner that has been installed. That was revealed by S village secretary as follows:

- Secretary : Kasus seperti itu tidak bisa dibatalkan begitu saja dan dialihkan tanpa prosedur. Harus hati-hati. Perlu musyawarah dulu sehingga persyaratan administrasinya terpenuhi. Setelah semuanya setuju baru proses selanjutnya diurus. Kalau kita *grasa-grusu* nanti malah dikira melakukan penyelewengan dana. Sambil jalan, masyarakat bisa dikasih tahu. [Cases cannot be just canceled and transferred without procedure. Must be careful. Consultation is needed so administrative requirements can be completed. After everyone agreed, the process was managed. If we are in hurry, we will be mistaken for misappropriating funds. With the time, community can be told.]
- I : Berarti tidak ada penggantian banner ya, Pak? Atau desa hanya memasang pengumuman di Balai Desa? [That means there is no change in banner, Sir? Or is village government only posting announcement at the village office?]
- Secretary : Tidak perlulah itu. Ngapain? Keluar biaya lagi kalau ganti banner. [No need for that. Why? We will cost again if change the banner.]

Most village development activities are listed on 2017 S APBDesa banner because these activities come from proposals of village community. S village government tries to maintain the mandate by carrying out each activity as planned. But obstacles on the fields often make village government did different decisions. Problem in field and place permits are one of obstacles to effort of S village government to realize implementation of development in accordance with APBDesa. The village government tried to find a way out by discussion again with BPD and village community. Administrative requirements about cancel notification of development activity and transfer of activity funds must also be completed by S village government before reported to sub-district head. Implementation of supervisory function from community also needed not only in planning process but also in implementation and accountability processes to reduce potential for deviation village fund management (Yulianah, 2015).

Conclusion

Installation of banners by S village government is a manifestation of transparency in village financial management, so there is no question from public about activities that will be carried out by S village government in a year and how much value of funds allocated for each activity. Installation of banners can make easier for public to supervise implementation of S village development. Community can see the compatibility between plans which written on banner and implementation of its activities.

S village government always tried to carry out the village government in accordance with plans that listed on banner or in APBDesa. In fact, activities implementation depends on field conditions. S village government carries out considerations and agreements to overcome the problem that occur in field. S village government is fully aware that agreements made are not in accordance with rules, but they are still carried out to realize a good village governance and village financial management, as well as creating a village development that is right on target. S village community is expected to play an active role in village fund management planning activities by providing proposals for village development activities. Implementation of supervisory function from community is also needed not only in planning process but also in implementation and accountability processes to reduce potential for deviation in village fund management.

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