

## Village Behavior as a Village Manager

Hendrarto Widodo<sup>1</sup>, Alwan Sri Kustono<sup>2</sup>, Whedy Prasetyo<sup>3</sup>

<sup>1</sup>(Magister of Accounting student, Jember of University, Jember - Indonesia)

<sup>2</sup>(Lecture Magister of Accounting, Jember of University, Jember - Indonesia)

<sup>3</sup>(Lecture Magister of Accounting, Jember of University, Jember - Indonesia)

Corresponding Author: Hendrarto Widodo

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**Abstract:** This research purpose is to determine the behavior of the village head in managing village funds. The behavior in question is the behavior of the village head in participatory planning, the behavior of the village head in the transparency of village fund management and the behavior of the village head in the accountability of village fund management. This research was conducted in the Kemiren Customary village of Glagah sub-district, Banyuwangi Regency using descriptive qualitative methods. The results showed that participatory planning, transparency and accountability of village fund management conducted by the village head were still not at the ideal level.

**Keywords:** Behavior; Participatory; Tranparancy; Accountability

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### I. Introduction

The village head becomes the holder of village financial power. This is regulated in domestic minister's regulations No.113 of 2014 concerning Village Financial Management. In domestic minister's regulations No.113 of 2014 the village head has the authority to organize village financial management. Village financial management starts from participatory development planning, implementation up to reporting and village financial accountability. This is the trigger for changes in the behavior of village heads as managers of village finance.

Government is one form of non-profit organization that aims to improve services to the general public. This service improvement is in the form of increasing security, improving the quality of education and health. Because it is a public organization, it requires transparency and accountability for managed funds so as to bring up the use of accounting in recording and reporting on government performance. This is what is called government accounting.

Government accounting is not only applied to the central government but also at the regional level including villages. In its development, villages have now developed into various forms that must be empowered so that they become independent, developed and strong villages to achieve a just, prosperous and prosperous life. Because the application reaches the village, it becomes mandatory for the village head to know and understand the government accounting that is carried out.

The use of village funds is prone to misappropriation of funds by those who should be trusted by the community in developing villages to become more developed and developing. Here the role of the community is urgently needed as a direct supervisor and can not be separated from the supervision of the district government as the government directly above the village government as a monitor of the course of village development. Therefore, to minimize possible fraud, especially by the village head, all levels of society must know and understand the basic concepts of participation, accountability and transparency in managing village funds.

### II. Theoretical Review

#### II.1 Accountability

Accountability is an obligation to provide accountability or answer and explain the performance and actions of a person or legal entity to the party or leadership of an organization to parties that have the right and authority to receive information or accountability (Halim and Ikbal, 2012; 83). Mardiasmo (2009) defines accountability as the obligation of the trustee (agent) to provide accountability, present, report, disclose all activities and activities that are the responsibility to the trustee (principal) who has the right and authority to ask for accountability.

Public accountability consists of two kinds, first, vertical accountability is accountability for managing funds to higher authorities, for example the accountability of work units to local governments, accountability of

regional government to the central government and the central government to the MPR. Second, horizontal accountability is accountability to the wider community.

## **II.2 Transparency**

Transparency is one of the fundamental aspects for the realization of good governance. The realization of good governance requires openness, involvement and ease of access for the public to the administration of government (Umami and Nurodin, 2010) domestic minister's regulations No.113 of 2014, concerning the Guidelines for Regional Financial Management, states that transparency is a principle of openness that allows the public to know and gain access to information as widely as possible about regional finance. With the existence of transparency guarantees access or freedom for everyone to obtain information about the administration of government, namely information about policies, manufacturing processes, and their implementation as well as the results achieved.

Mardiasmo (2009) defines transparency as the government's openness to public resource management activities. Transparency of information especially regarding finance and fiscal must be carried out in a form that is relevant and easy to understand. Transparency can be done if there is clarity of duties and authority, the availability of information to the public, an open budgeting process and assurance of integrity from independent parties regarding fiscal estimates, information and translation.

Transparency is very important for the implementation of government functions in carrying out the mandate of the people. Considering that at present the village head in particular has the authority of various important decisions that have an impact on the wider community. In other words, transparency is an important element that can save people's money from corruption.

## **II.3 Participatory**

Village development planning according to the Minister of Domestic Affairs Regulation Number 114 2014 concerning the Village Development Guidelines is the process of stages of activities organized by the Village Government by involving the Village Consultative Body and community elements in a participatory manner to utilize and allocate village resources in order to achieve village development goals. The participatory principle is one of the principles that must be implemented in managing village funds. Starting from the planning stage, continued with the implementation and administration, until the accountability and monitoring must always be carried out. This has always been a conversation among the community when the implementation of this participatory principle was not fully implemented by the village government. Community dissatisfaction with the implementation of village funds will ultimately also involve the implementation and answer of the village funds. This dissatisfaction starts from the implementation of village funds that are not in accordance with the plans that have been made in a participatory manner with the community.

## **II.4 Behavior**

Minister of Domestic Affairs Regulation Number 113 of 2014 Chapter I General Provisions of Point 12, "The Holder of the Power of Village Finance Management is the Head of the Village or another name, because his position has the authority to carry out the overall management of village finance". Then a village leader or head is needed who really can carry out the trust that the community entrusts to the village head in managing village funds.

The behavior of the village head must reflect a trustworthy leader and a person trusted by the community in managing village funds. Own behavior means activity that arises because of the action and reaction and can be observed directly or indirectly, Notoatmodjo (2003).

Notoatmodjo (2010) defines behavior as all kinds of experiences and human interactions with the environment that are manifested in the form of knowledge, attitudes and actions. behavior is the response / reaction of an individual to a stimulus that comes from outside and from within him. According to Azwar, (2010) behavior is a function of individual and environmental characteristics. Individual characteristics include various variables such as motives, values, traits, personality, and attitudes that interact with each other and then interact with environmental factors in determining behavior. Environmental factors have great strength in determining behavior, even the strength is greater than individual characteristics. So it can be concluded that behavior is all kinds of activities or human activities (society) caused by an action that produces a reaction from the community itself due to the factors - factors of the environment, experience, ability and characteristics of the individual itself.

### III. Research Methods

The research method used in this study is the method descriptive qualitative research. One characteristic of quality research is very rich and descriptive. Researchers who are motivated to understand the phenomenon as a whole must certainly understand all contexts and carry out holistic and certainly described analyzes.

The qualitative research approach was chosen because in this study the author will describe the business and identify problems related to the implementation and management of village funds. Which in the end explained about changes in the behavior of the village head in managing village funds starting from the planning stage, business administration and reporting in the perspective of transparency, accountability and participatory principles.

This research was conducted in Kemiren village, Glagah district. Kemiren village was chosen as the research location because Kemiren became a traditional village in Banyuwangi which had the characteristics of implementing village fund management that was different from other villages in Banyuwangi. The data in this study were taken by conducting interviews with community leaders of the traditional Kemiren village, the Chair of the BPD and the development of the Kemiren village.

### IV. Research Results And Discussion

The results of the study in the study were grouped into three behaviors village head authority in terms of participatory planning, financial management transparency and financial management accountability.

#### VI.1 Behavior of Village Heads in Participatory Planning

Participatory planning by Kemiren Village is wrong one form of assessment from the community related to the behavior of the village head during his tenure, so far has received a poor assessment from the community. Because even though the participatory planning is carried out in every fiscal year, the results of the planning are only considered as a substitute for the obligation to implement participatory planning by the village government as the organizer of the village administration. This kind of behavior is actually not only as long as the village head is in office, but from the previous village head who has served the behavior of the village head on the implementation of participatory planning that seems random and as long as it has been carried out. This behavior is caused by the promises that have been made by the village head to a group of people or can be referred to as the Success Team, during the election of the village head. Not to mention the behavior of the village head in terms of planning is influenced by the intervention of the government above him, who wants an activity that can be carried out and financed from budgetary sources, both Village Allocation Funds (ADD) and Village Funds (DD). The following is the Kemiren Village Village Development Plan (RKPDes) for 2017 budget year from data collected from Kemiren Village (attachment 1).

In the implementation of participatory planning, according to the results of interviews with community leaders named Bapak Bagus, on March 4, 2017 at 1:00 p.m., it was revealed that:

*"Implementation of the development plan carried out in this Kemiren Village indeed, from the hamlet's viewpoint to the Musrenbangdes, but just a ceremonial event, because what we have proposed has never been realized. Especially if there are already people - the head of the village of Kang, the others must have lost already"*

Likewise, what was revealed by Mr. Omen, another community leader on March 4, 2017 at 3:00 p.m. at his home, related to the implementation of participatory planning, said that using the language of the language that has been translated into Indonesian:

*never mind, it doesn't need to be discussed, because it's discussed is also useless. What existing and will be built so that it is built as long as it is useful for the community. Indeed, I have always been invited in the village hamlet, up to the Musrenbangdes. But there just listened to the proposals read out, then ate and continued to go home.*

One of the Kemiren Village BPD Members also revealed something similar to the two community leaders above. In accordance with the interview conducted at Mr Abdul Muin's home on March 5, 2017 at 10:00 WIB, said that:

The implementation of planning in our village is in accordance with the regulations, however indeed there are proposals from the community that cannot be accommodated. This is because indeed the priority of proposals from the community is not too important to be funded and implemented in this fiscal year. Apart from that there were indeed proposals from the people of the village head.

#### IV.2 Behavior of Village Heads in Village Financial Management Transparency

Application of the principles of transparency in the Village Fund's financial management and Village Fund Allocation conducted in Kemiren Village, also one form of community assessment related to the behavior of the Village Head during his tenure, so far has also received a poor assessment from the community. Because

even if the principle of accountability is carried out in each fiscal year, the community still does not know exactly what the budget is for - village budget funds and village fund allocation.

In implementing the principle of transparency, according to the results of interviews with community leaders named Bapak Bagus, on the 4th March 2017 at 1:00 p.m., it was revealed that:

*The implementation of the principle of transparency is carried out in this Kemiren Village indeed done only half-heartedly. Because what has been done has never existed who knows. Used for anything, what is the budget for the construction of one development point. How is the form of the report managing our village's finances too do not know.*

Likewise, what was revealed by Mr. Omen, another community leader on March 4, 2017 at 3:00 p.m. at his home, related to the implementation of the principle of transparency said:

*I don't know what the buildings are, the ingredients are finished how much, how much did he pay, we don't know. All we know is budget for all infrastructure development, hundreds of millions have run out, and which others. You have already installed the ban at the village hall. Just the budget details per building that we don't know.*

Kemiren Village BPD members revealed different things from the two community leaders above. In accordance with an interview conducted at Mr. Abdul Muin's home on March 5, 2017 at 10:00 WIB, said that:

*The principle of transparency carried out by the Kemiren village government is quite good, because there is a legality for the village regulation for each development budgeting. So at least the BPD knows what budget funds come from village funds and village fund allocations. In addition, announcements have also been made in the village hall for all budgets used for development, empowerment and others.*

Whereas during the interview with the Head of Development, Mr. Mastuki, who was conducted at the Village Office on March 5, 2017 at 1:00 p.m., said:

*we are very transparent, bro. Before the implementation of our budget, all of which we have compiled through the APBDes, have been legalized with the existence of civil liability. So if you say it is not transparent, what can I do, bro. Even if you want to open too much detail it will become a problem, mas. Because fake journalists and NGOs that are not known for their direction will always be looking for our mistakes.*

The principle of transparency in village financial management is indeed implemented. However, there are different perceptions between the community and village government in defining and implementing this principle of transparency.

Once again the problem of human resources, the attitude of the apathy of the community and the loosening of supervision from other village institutions make the behavior of the village head easily the cause of behavior that is not in accordance with the principle of transparency.

### **IV.3 Perilaku Kepala Desa dalam Akuntabilitas Pengelolaan Keuangan Desa**

Application of the principle of Accountability to Village Fund financial management and Village Fund Allocation conducted in Kemiren Village, also one form of community assessment related to the behavior of the Village Head during his tenure, so far has also received a poor assessment from the community. Because even if the principle of accountability is carried out in each fiscal year, the community still does not understand the principle of accountability that must be carried out by the village government as the organizer of government in the village.

The principle of accountability itself has been carried out by the Kemiren village government starting at the time after the preparation of the development plan for the current fiscal year. We can see this in the preparation of the Village Budget (APBDes)

In implementing the principle of accountability, according to the results of interviews with community leaders named Bapak Bagus, on the 4<sup>th</sup> March 2017 at 1:00 p.m., it was revealed that:

*Implementation of the principle of accountability carried out in Kemiren Village indeed done or not, we don't know, because what has been done has never been done Anyone knows. What is the form of the report on our village financial management not know.*

Likewise, what was revealed by Mr. Omen, another community leader on March 4, 2017 at 3:00 p.m. at his home, related to the implementation of the principle of accountability said:

*We all never knew the form of the Kang financial village management report. Well that comes from village funds and village fund allocations such as the risk ask.*

Also, the members of the Kemiren Village BPD expressed something similar to the two community leaders above. In accordance with the interview conducted at Mr. Abdul Muin's home on March 5, 2017 at 10:00 WIB, said that:

*The principle of financial management accountability in our village is in accordance with rules, but indeed there are some reports that we value in the arrangement seems careless. This is because it is indeed a resource people from village staff for preparing village financial management reports are very limited. Maybe also the village head did not understand the reports how they were arranged.*

Whereas during the interview with the Head of Development, Mr. Mastuki, who was conducted at the Village Office on March 5, 2017 at 1:00 p.m., said:

*Once again I was only a village staff member, who had to serve the community. Regardless of Our village financial management reporting is not in accordance with the principle of accountability, the important thing is that we have all made reports on village financial management.*

The principle of accountability for reporting on village financial management is indeed carried out. However, those who entered the Kemiren Village Government did not all understand the principle of accountability. And only rely on the format of reports that have been provided by the local government alone. Human resources, community apathy and looser supervision from other village institutions make the behavior of the village head override the principle of accountability occurring continuously.

## V. Conclusion

The conclusion of this study can be seen from three perspectives, planning participatory, transparency and accountability.

The implementation of participatory planning in Kemiren village has not reached the ideal level of implementing participatory planning that the government wants. This makes the origin of deviant behaviors from the village head as the manager of village finance. These behaviors are caused by internal factors in the village government and externally from the village government. Internal factors which are the causes include the lack of human resources capable of carrying out the task of exploring problems that occur in the community, limited time available in planning implementation, and the existence of personal interests from the village head in the planning. Whereas the external factors that cause it are the intervention of the success team from the village head, the intervention of the government on it, which causes behaviors that are not in accordance with the rules.

The implementation of the principle of transparency carried out in the village of Kemiren has not reached the ideal level of implementing the principle of transparency desired by the government. This is what makes the origin of deviant behaviors from the village head as the manager of village finance. These behaviors are caused by internal factors in the village government and externally from the village government. Internal factors which are the causes include the lack of human resources capable of carrying out the task of conveying the transparency of village financial management reports, as well as the lack of supervision from village institutions that are tasked with evaluating village financial management. Whereas the external factors that cause it are the intervention of the success team from the village head, the intervention of the government on it, which causes behaviors that are not in accordance with the rules.

The implementation of the principle of accountability carried out in the village of Kemiren has not reached the ideal level of the implementation of the principle of accountability desired by government. This makes the origin of deviant behaviors from the village head as the manager of village finance. These behaviors are caused by internal factors in the village government and externally from the village government. Internal factors which are the causes include the lack of human resources capable of carrying out the tasks of making village financial management reports, as well as the lack of supervision from village institutions whose task is to evaluate village financial management. Whereas the external factors that cause it are the intervention of the success team from the village head, the intervention of the government on it, which causes behaviors that are not in accordance with the rules.

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