



BEST PRACTICE DESA RAPPOA: DRAMATURGY TRANSPARENCY OF VILLAGE FUND ALLOCATION MANAGEMENT

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ABSTRACT

This research is based on the drama of transparency in the allocation of village funds which is given a front stage and a back stage. It is known that the village government in various village fund allocations is highly dependent on factors, including the readiness of village government officials as actors in managing village fund budgets in understanding the regulations for proper village financial management that are specific to the Rappoa village government in Bantaeng Regency. The method used in this research is the Eving Goffman method by looking at the drama of transparency of village fund allocations displayed by village government officials. Analysis of the interactive data model used in this study is an interactive model. Resulting in that drama on the behavior of village officials in carrying out transparency as the manager of the village budget has a positive effect on development performance and increases in community welfare since the existence of the village budget. The main factor in believing in this village cannot be separated from the leadership model of the village head. The results of this study can be used by subsequent researchers, as research material in the field of science regarding the management of village fund allocation management.

KeyWords

Dramaturgy, transparency of village funds, front stage and backstage

INTRODUCTION

Since the funds the village the first time rolled out in the year 2016, funds the village is a topic that is interesting to be discussed. Not infrequently there are cases of abuse in the management of village funds. It is because still many devices village that has not been understood associated with funding the village, regulation, readiness devices village, transparency plan the use of, and accountability APBDesa low, as well as the accountability of finance village that has not been in accordance with the standards and prone to manipulation in its management. Research conducted by the Sulawesi Anti Corruption Committee (ACC) found that as many as 22 cases of village funds dominated corruption cases in South Sulawesi throughout 2018. The trend of village fund corruption cases in South Sulawesi has increased when compared to 2017.

Some areas that have stumbled on cases of misuse of village funds, including Tinggimae Village, Barombong District, Gowa Regency, have taken the village head and two other village officials as suspects for causing state losses of 700 million rupiah. The suspects used financial reports and carried out fictitious liability to streamline their plans. Accountability is made as if 100 percent of the budget, but the facts in the field of work performance are still lacking¹.

Even though several regions have stumbled on cases of misuse of village funds, there are still areas that can manage village funds and even become pilot villages in the management of village funds, one of which is Rappoa Village, Pa'jukukang District, Bantaeng

¹ Anonim. Kasus Korupsi Dana Desa di Gowa Bikin Negara Rugi Rp 700 Juta. <http://makassar.tribunnews.com/2018/12/26/kasus-korupsi-dana-desa-di-gowa-bikin-negara-rugi-rp-700-juta?page=2>, diakses pada tanggal 10 Februari 2019.

Regency, South Sulawesi. Rappoa Village is the first village to apply the transparency concept of ADD (Village Fund Allocation) management and is the first pilot village in the management of village fund allocations in 2016 out of 46 villages in Bantaeng Regency. That year, Rappoa Village became one of the villages that the Bantaeng District directly appointed as a pilot village and hosted a seminar on transparency of village fund allocations at the Hasanuddin Accounting Days 9 event which was organized by the Accounting Student Association of the Faculty of Economics and Business, UNHAS. Prior to the issuance of the Village Law, Desa Rappoa had implemented village fund transparency since 2010.

Observing changes in village financial reforms have increased the role of village government to be strong enough in carrying out the function of implementing development and empowering village communities. The management of village fund allocation is expected to be able to improve community service facilities, in the form of meeting basic needs, strengthening village institutions and other activities needed by village communities by making decisions through deliberation. This is what a good budget management role is needed, but in fact there are still many obstacles in the transparency of village fund management and there are still many villages that have problems with the law and some of them are forced to face bars due to misuse of village funds.

His research related to budget products states that the budget is only certain methods and standards. The budget is strongly influenced by other factors such as culture, social, politics, perceptions, taste and intuition. This means that policy makers do not view the budget as technical work, but more than that, a study of human understanding and actions in managing the budget is needed. For this reason, the policy making process does not view the budget as technical work, but more than that, a study of human understanding and actions in managing the budget is needed.²

Regarding humans as actors, Erving Goffman, the famous sociologist of the 20th century, analyzes human behavior as a theater metaphor or in scientific terminology it is known as dramaturgy. This approach emphasizes human behavior as actors in their social life interactions. Goffman then emphasized some of the basic elements of the team performance, if the show is running and there is an action from the team members who deviate, then other team members stop the show. Second, in front of the audience, team members must work together to maintain the boundaries of certain situations. Furthermore, Goffman stated that social conditions create self to be actualized by actors.³ In the implementation of village fund allocation management, village government officials try to show good performance in accordance with their respective roles. They all acted to present a drama show called "transparency of village fund budget management". Therefore, he will hide motives and facts that do not match his image. The part of the idealized self creates a tendency for the doer to reinforce the impression that the performance he is doing and the relationship with the audience has something special or unique.

The writer is interested in examining how drama the implementation process of transparency in village fund allocation, from planning, management to accountability. This study uses a dramaturgy approach to gain deeper knowledge of how the drama of implementing transparency of village funds by village government officials in an effort to improve community welfare and efforts to accelerate development from the village level through development policies and good management of village funds. Through in-depth "digging" this study will reveal the front stage drama and the back stage on the behavior of village government official.

LITERATURE REVIEW

1. Agency Theory

Agency theory concerns the contractual relationship between two parties, namely the principal and agent. One of the theories that explain the principal and agent relationship is rooted in economic theory, decision theory, sociology, and organizational theory⁴. The theory that explains the relationship between the two parties is popularly known as agency theory. Agency theory analyzes the contractual arrangement between two or more individuals, groups, or organizations. Principals and agents are assumed to be economically rational people who are motivated by personal interests, but they may have different feelings in preferences, beliefs and information. Agency theory became famous after Jensen and Meckling published research results on corporate theory in terms of managerial behavior. The context of agency theory describes a contractual relationship, where one or more delegates authority to others for their benefit. This agency relationship problem results in asymmetric information and conflicts of interest.⁵

Agency theory is used as one of the references in this research, this is because the public, in this case the community in particular, has an obligation to get accountable from the government. Halim and Abdullah (2006) The executive is an agent for the legislature and the public (dual accountability) and the legislature is an agent for the public. The government has an obligation as an agent to provide accountability, present, report, and disclose all activities and activities that are accountable to the principal, namely the public who has the right and authority to hold accountability.⁶

The relationship between agency theory in this research can be seen through the relationship between the government and the community, such as the relationship between the principal and the agent where the community as the principal has the right to be

² Syarifuddin. 2009. Keputusan Akuntansi Anggaran: Aksentuasi Drama Politik dan Kekuasaan. Disertasi tidak diterbitkan. Malang: Program Doktor Ilmu Akuntansi, Pasca Sarjana Fakultas Ekonomi - Universitas Brawijaya

³ Poloma, Margaret. 2013. Sosiologi Kontemporer (Jakarta:PT. Raja Grafindo Persada). hal 234.

⁴ Halim, A. dan S. Abdullah. 2006. Hubungan dan Masalah Keagenan Di Pemerintah Daerah: Sebuah Peluang Penelitian Anggaran dan Akuntansi. Jurnal Akuntansi Pemerintahan. Volume 2, Nomor 1, Hal.: 53-64, 2006.

⁵ Jensen, M.C., and W.H Meckling. 1976. Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. Journal of Financial Economics. Vol. 3. Issue. 4. Pages 305-360.

⁶ Abdullah Syukriy dan Abdul Halim. 2006. Studi atas Belanja Modal pada Anggaran Pemerintah Daerah dalam Hubungannya dengan Belanja Pemerintahan dan Sumber Pendapatan. Jurnal Akuntansi Pemerintah vol. 2, No. 2.

accountable for the management of village funds and the government, namely the village head (the scope that manages village funds) as an agent who has obligations. to manage finances and provide accountability. The principal has the authority to regulate the agent and provide resources to the agent in the form of funding sources such as taxes, levies, and others.

2. Dramaturgic Erving Goffman

The player plays every time appearance may vary dependent on the context. Each man faced the demands for no hesitation in doing what were expected by him. To maintain a stable self- image, people put on a " performance " in front of the public. As a result of his interest in the " show " it, Goffman focused attention on the dramaturgy or outlook on life social as a series of performances of drama that is similar to the performances of drama on stage.

Focused approach to dramaturgical is not what people do, not what the wants them to do or why they do, but how they do it. Dramaturgy emphasizes the dimension of expressive/impressive activity of man, ie, that the meaning of the activities of man are in the way they mengeskpresikan themselves in interaction with others who are also expressive. By because of the behavior of humans are expressive this is the behavior of humans is dramatic.

RESEARCH METHODOLOGY

Research is a research qualitative by using the approach of dramaturgical Erving Goffman. As stated by Goffman, dramaturgy is a play of life that is presented by humans. Goffman calls there are two roles in the theory is that part of the front (front stage) and part of the back (back stage). Front includes setting, personal front (self-appearance), expressive equipment (equipment to express yourself). While part of the back is a self, that all parts are hidden to complement the success of the acting or the appearance of self that exist on the front.

Based on the introduction, theoretical basis and research method, the researcher tries to provide an overview of the problem-solving framework as shown in Figure 1:

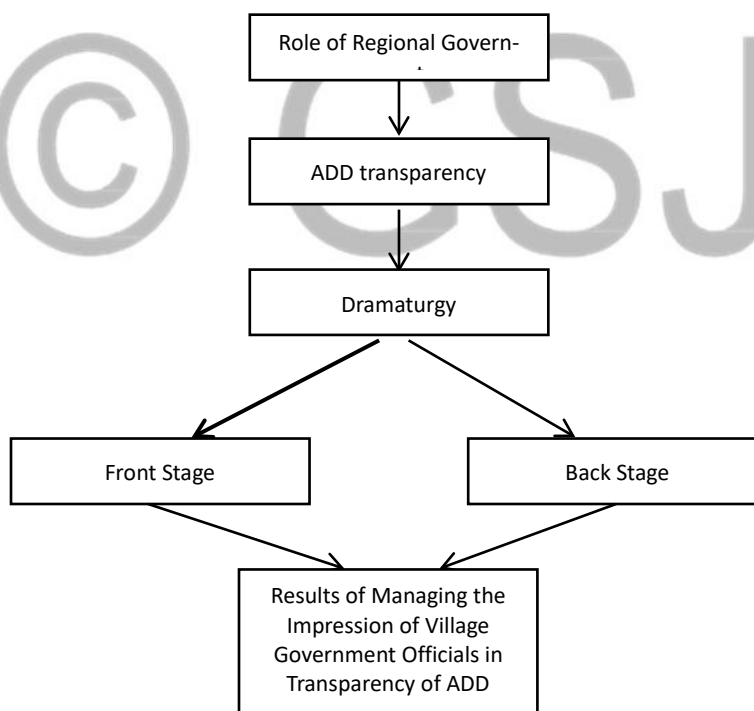


Figure 1. Conceptual Framework

In this study, researcher act as an instrument, the role and the direct involvement of researchers are expected as a success in research depends on the researcher's role. The characteristics of researchers as an instrument are responsive, adaptable, emphasizing wholeness, basing oneself on expanding knowledge, processing data as quickly as possible, taking advantage of opportunities to clarify, and taking advantage of opportunities to seek out unusual responses.⁷ The data analysis model used in this study is an interactive model, in which data analysis has started since data collection. When researchers collect data through

⁷ Moleong, Lexy J. 2013. Metode Penelitian Kualitatif. Edisi Revisi. Bandung : PT. Remaja Rosdakarya.

interviews and field observations, the researcher makes field notes containing all information related to research.

The main data sources in qualitative research are words, actions and the rest are additional data such as other documents. To obtain data, the researcher blends in with the object because the quality produced is very dependent on the interaction of the researcher with the object of research. The data collection technique was carried out in three ways, namely in-depth interviews, participatory observation, and documentation.

To test the credibility of the research data, researchers used the Triangulation technique. Triangulation is a technique of checking the validity of data that utilizes something other than the data for checking purposes or as a comparison of the data. The triangulation technique consists of triangulation of data collection techniques, triangulation of data sources, member checking and peer discussion. Test the credibility of the data in this study is by triangulating sources. Triangulation of data sources is done by comparing the data and information collected by one informant with another. The selection of informants in this study used a purposive sampling technique based on their activities. There were also parties that were used as informants, as follows were village officials, BPMdes, and the surrounding community.

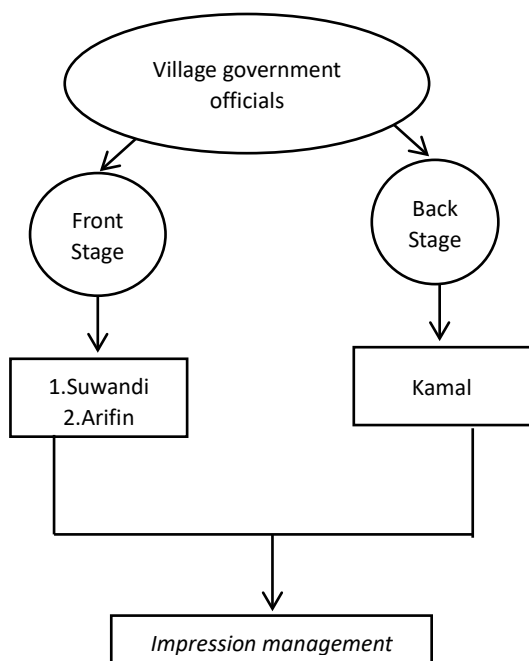
Structurally, the village government consists of the village head, the secretary of the village apparatus, the head of the hamlet, the RT/RW. For this reason, before exploring the drama of transparency of village fund allocation, the object of research will first be described which is the starting point of the qualitative research that researchers have done by describing the object of research that will lead researchers to think or act in defining their world related to the drama of managing transparency of Village Fund Allocation for behavior village officials. The village structural scheme will be attached to this thesis. The following are the names of the information as contained in the table:

Tabel 4.1 Daftar Nama Informan

NO	NAMA	JABATAN
1	Irwan Darfin	Village head
2	Husni Mubarak	Village secretary
3	Lukman Afandi	Head of Planning Affairs
4	Amran	Head of the service section
5	Hajrah	Head of Finance
6	Suwandi	Villagers
7	Arifin	Villagers
8	Kamal	Villagers

Sumber: Research result

Based on the selected informants, this study will discuss how the drama performed by village government officials in managing transparency in village fund allocations that can improve community welfare and how they behave in the front stage and the back stage. To justify this is done by means of the assumptions that underlie human action. Goffman in dramaturgi self-presentation in everyday life. The dramaturgy theory explains that human identity is unstable and is an identity which is an independent part of psychology. Human identity may change depending on interactions with other people. The following is an illustration of the characteristics of the informants in revealing drama on the behavior of the village fund budget actors on the front stage and the back stage.



RESULT AND DISCUSSION

a. Front Stage Actor for Village Fund Budget

The results of the researchers' observations show that on the front stage, budget actors demonstrate their integrity to the community, by disseminating ideas, breakthroughs and ideas through the implementation of MUSRENBANGDES which is directed based on procedures and stages involving elements of the community. On the management side, village funds show their integrity through the principles of transparent, participatory and accountable village fund management. Orderly and discipline in the village budget is a form of concern for the trust in building the life order of the village community which is entrusted with hard work to make maximum use of it. Integrity on the front stage makes budget actors become selfless individuals who care about the interests of the public at large. Budget actors consider integrity to be important. As the manager of the state budget at the lower and high levels, a personality with integrity is believed by the public to lead them to fight for the public interest. It is also believed that a personality with integrity will prevent the creation of budget policies that are pro-personal interests (self-interest).

Self-integrity often causes budget actors to create debatable situations so that new programs emerge in the implementation of MUSRENBANGDES. The public questioned the alignments of budget actors towards public interests as manifested in the results of the MUSRENBANGDES. The public considers that this character has deviated from the integrity of the village apparatus as the person entrusted with managing development needs for the improvement of the village community, so the public is sometimes reluctant to attend invitations to village meetings concerning development deliberations. Throwing away at each other often adorns the life of the village fund budget planning process. Village financial management officers often carry out their wishes without listening to other people's input and opinions, as if they are always right in their thoughts and policies. Such conditions make self-integrity merely the "face" of budget actors and oversight institutions for the sake of image and prestige in the public view. The results of the analysis show that self-integrity becomes an open stage for actors to attract public sympathy so that the power they have will be stronger to increase personal interests above the interests of the community at large.

In this case I find that management transparency is a social product in a relational sense. This means that the management of village funds is a product of power and politics (relational issues). Thus, the village fund is something that is formed between institutions, economic and social processes, behavior patterns, norm systems, techniques, types of classification and characterization models. This illustrates that a person can be said to have succeeded in inspiring others to agree with him, if the actor displays feelings of self that can be accepted by others. In this situation, the actor can take on the assigned role then develop it into a show. That is, the field tends to be chosen, not created.

Budget actors consider integrity to be important. As state budget managers at the lower and lower levels, a personality with integrity is believed by the public to lead them to fight for the public interest. It is also believed that a personality with integrity will prevent the creation of budget policies that are pro-personal interests (self-interest). Regarding integrity, this study found that village fund management actors used drama to create programs that were not previously discussed during MUSRENBANGDES. So that the public questions the alignments of budget actors to the public interest which is manifested in the results of the MUSRENBANGDES. The public thinks that this kind of character has deviated from the spirit of the musrenbang so that the public is sometimes reluctant to attend invitations to village meetings that involve development deliberations. In the context of village fund planning, this study found two very situational behaviors of village officials. Situational behavior referred to here is behavior that is influenced by situations or circumstances that occur when taking public sympathy so that the deliberation meeting situation is active. It can be seen when the village apparatus MUSRENBANGDES hears and agrees with what the community proposes without providing an explanation regarding the situation where their proposal (public) may not be programmed in the village fund budget because they want to gain sympathy from the community as village officials who can accommodate the aspirations of the community. However, when they are at the point of formulating a village fund budget activity program, their direction will change because of their orientation towards the personal interests of the village fund budget actor.

b. Back Stage Village Fund Budget Management

The process of transparency in the management of village funds is a process that regulates the social role between the village government and the community as mandates in village development deliberations. The village government apparatus is the party that is given the authority to formulate, discuss, and jointly agree on the budget to be implemented. This social role has become the mandate of the state constitution. Meanwhile, the constitution is part of the social system created by state administrators as guidelines and guidelines that govern the life of the state.

This research found two sides of the behavior of village officials which are very situational. Situational behavior referred to here is behavior that is influenced by situations or circumstances that occur when taking public sympathy so that the situation can be controlled. It can be seen that during the MUSRENBANGDES, the village apparatus heard and agreed with the aspirations of the community without providing an explanation regarding the situation where the proposal (community) might not be programmed in the village budget. This stage was deliberately chosen by budget actors because they wanted to gain sympathy from the community as village officials to carry out their duties to always involve the community, listen to and support their wishes. In other situations, when a deadlock occurs which forces budget actors to take priority programs, then sometimes the direction will change, orientation to interests becomes the realm of profit and loss interests of the village fund budget actor. Therefore, it cannot be denied that MUSRENBANGDES is only a supporting formality when it comes to starting a village fund budget.

There are various views that say that the form of the budget cannot be separated from the form of power that operates behind the policy. This is because the budget requires knowledge in it, while the knowledge itself has an inseparable relationship from power. reach various common consensus, as the basis for any social, political and cultural cooperation. Furthermore, there is the principle of social accountability in government life, because social, political and cultural negotiations can only take place in conditions of a climate of mutual trust among the social components involved in political communication. The definition of the principle of social accountability is a principle in which every individual as an existing socio-political actor or institution must be open to assessments and examinations by the existing examining authorities, as a form of social responsibility, in order to reveal various aspects of the truth in it. On the one hand, there must be trust, and on the other hand the trustworthiness of the existing assessing or examining institutions or authorities, so that mutual trust and social honesty can be built in them.

c. Impression Management of Village Government Officials

According to Goffman, performances in dramaturgy lie in every social interaction that occurs. The creation of the stage is an important component in the early stages, because it gives an indication of the time and atmosphere during the social interaction. The researcher saw every actor in managing village funds directly in carrying out budget planning to management and accountability. This causes the dramaturgy stage of village fund budget actors to be created in two ways: First, the capacity for formal duties makes them focus on regulations related to village fund management, and second, the motivation for internal village fund budget actors to always want to interact more with the community. It is important for village fund budget actors to follow the procedures, stages and processes of activities carried out with reference to the rules of the central government. Goffman divides the front area into a set stage (setting) and a personal device (personal front). When applied in the context of budget actors, the setting attached to it is a situation that supports its role as a budget actor. Meanwhile, the personal front is a device that the audience considers to be able to show the status of budget actors in physical form and attitude. The personal apparatus of budget actors in physical form includes official uniforms, while attitudes are behavior and attitudes as village officials. Talking about the personal front on the front stage, as a public official in carrying out work in the work environment of the village fund manager actor will limit his attitude because he is a role model for the community so that in managing village funds, the principles of accountability and transparency must be prioritized. Village fund budget management refers to Undang-Undang Nomor 6 Tahun 2014 tentang Desa, which is then spelled out through Peraturan Pemerintah Nomor 8 Tahun 2016 tentang Perubahan Kedua atas Peraturan Pemerintah Nomor 60 Tahun 2014 tentang Dana Desa yang bersumber dari Anggaran Pendapatan dan Belanja Negara. It is stated that the Village Fund is a fund sourced from the APBN allocated to villages which is transferred through the district/city APBD and used to finance governance, development implementation, community development, and community empowerment. Village funds must be managed in an orderly manner, obeying the provisions of laws and regulations, efficient, economical, effective, transparent, and accountable by paying attention to the sense of justice and appropriateness and prioritizing the interests of the local community.⁸

Conclusion

This study uses Erving Goffman's thinking as a tool of analysis in interpreting the behavior of village officials. To find a drama of transparency in the management of village funds where the dramaturgy emphasizes not what people do, not what they want to do, or why they do it, but how they do it. Dramaturgy emphasizes the expressive/impressive dimension of human activity, namely that the meaning of human activities is in the way they express themselves in their interactions with other expressive people. Because human behavior is expressive, human behavior is dramatic. Goffman's dramaturgical approach is that when humans interact with their peers, they want to manage the messages that they expect to grow in others towards them. For that, everyone puts on a show for others. Dramaturgists view humans as actors on a metaphorical stage playing their roles.

Furthermore, the purpose of this study is to reveal the drama of the behavior of village government officials in relation to the transparency of the management of village fund allocations. The researcher found that the behavior of village officials in managing the budget in the context of dramaturgy, namely their position or their condition when they were on the front stage and the back stage. In this they have a very different role. They are dramatic in the process of life, their life is like a role play. Of course, the role play played by them is adjusted to the goals to be achieved previously. Whether it's just to create a certain impression about themselves in front of the audience or some other form of appreciation they get from the role play.

Note

MUSREMBANGDES is a forum between actors in the framework of preparing National development plans and Regional development plans.

⁸ Peraturan Pemerintah tentang Perubahan Kedua atas Peraturan Pemerintah Nomor 60 Tahun 2014 tentang Dana Desa yang Bersumber dari Anggaran Pendapatan dan Belanja Negara

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