

Misinterpretation of “Compliance” In Village Planning and Budgeting

49

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Article Info:

Received 23 January 2023

Revised 13 February 2023

Accepted 28 April 2023

ABSTRACT

The purpose of this study is to explore the erroneous interpretation of compliance culture in planning and budgeting practices within the Madurese cultural frame. This study uses a qualitative approach with ethnographic methods. Collecting data through interviews, observations, and documentation studies. The researcher's findings are that obedience to the leader is a tradition of the ancestral Madurese people which is contained in the proverbs Bhupa', bhabu, ghuru, and rato. Blind obedience or loyalty without seeing right and wrong leads to deviant behavior. The philosophy of Madurese tradition and Islamic teachings teach obedience or noro 'bunte' parenta leaders only in the context of goodness, if the leader commits a wrong action then as a subordinate is obliged to remind him.

DOI:

[10.21107/jaffa.v11i1.18593](https://doi.org/10.21107/jaffa.v11i1.18593)

ISSN (Online):

2461-0607

ABSTRAK

Tujuan penelitian ini adalah untuk mengeksplorasi kesalahan interpretasi budaya kepatuhan dalam praktik perencanaan dan penganggaran dalam bingkai budaya Madura. Penelitian ini menggunakan pendekatan kualitatif dengan metode etnografi. Pengumpulan data melalui wawancara, observasi, dan studi dokumentasi. Temuan peneliti adalah bahwa ketaatan kepada pemimpin merupakan tradisi leluhur masyarakat Madura yang tertuang dalam peribahasa Bhupa', bhabu, ghuru, dan rato. Ketaatan atau kesetiaan buta tanpa melihat benar dan salah mengarah pada perilaku menyimpang. Filosofi tradisi Madura dan ajaran Islam mengajarkan ketaatan atau noro 'bunte' parenta pemimpin hanya dalam konteks kebaikan, jika pemimpin melakukan kesalahan maka sebagai bawahan wajib mengingatkannya.

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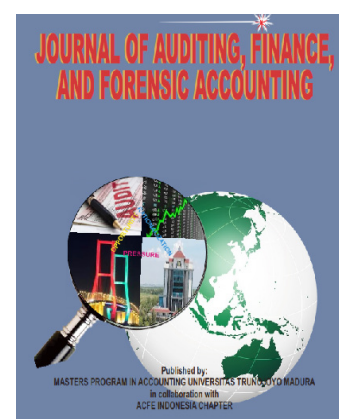
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Keyword:

Compliance, Culture, Planning, Budgeting



State financial management tends to be more massive and also decentralized (Antlöv, 2003; Jayeng, 2011; Martinez-Vazquez dan Vaillancourt, 2011) both local and village governments. Villages have funds sourced from Village Original Revenue (PAD), the State Budget (APBN) specifically for villages through the Regional Budget (APBD), proceeds from local taxes and levies, Village Fund Allocation (ADD) and Village Fund (DD) in accordance with Law number 6 of 2014 concerning Villages (Cahyono et al., 2020). Over the past two years, village funds have increased with an average growth value of up to 35.4 percent each year. It started in 2015 at IDR 20,766.2 billion. In 2019, it increased rapidly to Rp69,832.1 billion. Based on the evaluation results of the last two years, it shows that village funds have been able to successfully improve the quality of life of the community (Ministry of Finance of the Republic of Indonesia, 2019).

However, apart from the positive things above, there are also problems in the village budget. Obstacles caused by changes in ministries and the ability of village fund distributors who are still not qualified. This has hampered the distribution of village funds (Triani dan Handayani, 2018). The problem with these sources of funding is that they are vulnerable to fraud and can allow fraud or corruption to occur in the village. (Andoh et al., 2018; Omar et al., 2016; Yenkey, 2018).

At the village level, planning and budgeting still have many problems, for example, a village development planning meeting which was always conducted in a ceremonial manner, so it seemed to abort the bonds and was not optimal (Sopanah, 2012; Toyyib et al., 2018), inconsistent planning documents (Khusaini, 2014), low budget participation, commitment and leadership (Alwindria et al., 2020), poor understanding of the apparatus of the accounting system and budget structure (Jatmiko et al., 2020), low competence of village officials and villagers (Lumbantoruan & Mulyani, 2019), politics (Ajibolade & Oboh, 2017). Problems that occur in the village government will create opportunities for fraud in planning and budgeting.

Fraudulent activities in village planning and budgeting practices cannot be separated from the actors who play an important role in it. Each movement has dynamic content and has values spirituality believed to be true or vice versa so that they are contextual (Budiarto dan Isnaeni, 2022). Contextuality includes culture which is the embodiment of the values that color the lives of actors in navigating planning and budgeting practices (Lestari et al., 2017). It is natural that values refer to local cultural guidance as teachings that are firmly held in action. Local culture as a characteristic that regulates the order of the social structure of society (Paisun, 2010), then becomes a habit in society (Al-Amri dan Haramain, 2017; Asnawi dan Prasetiawati, 2018; Hidayaturrahman, 2018; Luthfi, 2016; Nasrullah, 2019). Dishonest *tengka lako* is a culture that is not allowed in Madurese society. The value of honesty does not allow "investigation" in any

form (Setiawan, 2015) and self-control to act fraudulently (Djasuli, 2021). This is the basis on which a leader's behavior will be seen by the community. Village actors are taught to behave honestly and there is no "investigation" as the madurese term Oreng Jujur Mate Ngonjur, Oreng Ngeco' mate mleko'.

The gap between this research and previous research is that this research focuses on the potential for fraud in the preparation of planning and budgeting documents. In addition, this research uses an interpretive approach with ethnographic methods that can naturally raise the practice of village planning and budgeting. It has the strength of understanding local cultural values while previous research has not.

The formulation of the problem raised is what potential fraud exists in village planning and budgeting based on the fraud triangle theory approach. The purpose of this study is to explore the erroneous interpretation of compliance culture in planning and budgeting practices within the Madurese cultural frame. The contribution of this research is to provide an empirical picture of the potential for fraud in village planning and budgeting documents. In addition, this research can add to the literature on potential fraud in the village in the frame of Madurese cultural values.

2. RESEARCH METHODS

This research uses an interpretive paradigm with a qualitative approach. With a qualitative research approach, it is hoped that the conclusions produced in this research will become quality information (Moleong, 2016:44).

To achieve the research objectives and obtain answers to cultural experiences and understanding in a situation and condition that they are experiencing, therefore researchers use ethnographic methods. An ethnographer is expected to study culture, not just to understand culture, to spread an understanding based solely on empirical knowledge to become genuine knowledge of village planning practices (Kamayanti, 2020:120-121). To obtain comprehensive cultural knowledge, ethnography uses four elements of analysis, namely (1) domain analysis, (2) taxonomic analysis, (3) component analysis, and (4) cultural themes.

The informants needed in this research are those who have direct experience of village planning and budgeting. The informants used in this study were parties who actually held positions in the gray village government structure and community leaders. The data collection methods used in this research were an interview technique, observation, and documentation study. Interviews were conducted by visiting the village head's office. Research observations were made while participating in the initial activities of Musrenbangdes and until the preparation of planning and budgeting documents was completed. Furthermore, researchers utilized recording devices to assist researchers in compiling interview transcripts in research and useful for data analysis.

3. RESULTS AND DISCUSSION

Selection of Madurese Cultural Values (From the Inside Looking Out)

The interpretation of Madurese culture that reflects the socio-cultural meaning of daily life based on the pattern of life and interaction of Madurese people that underlies the belief. Assumptions, assessments and views will be interesting if comparing everything with the way Madurese people see themselves. The preparation of this “human figure idealized by Madura” will use the treasure of Madurese proverbs or *ca’oca’an* which includes *ongkabhan*, *bhabhasan*, *parebhasan*, *parocabhan*, *parsemon* which is sometimes expressed in the form of *papareghan*, *pantun*, *poem*, *sendelan*, and *palegghiran* (Rifai, 2007: 197). Madurese people are also known for the values of their cultural traditions which are full of noble teachings, mostly taken from the teachings of Islam, the majority religion of its inhabitants. Diving back into this cultural heritage becomes important as the times erode individual and community values. Revisiting it is an effort to revitalize the true meaning of life.

Madurese proverbs or *ca’oca’an* are so many that they cannot be counted, but Professor of IPB Rifai, (2007:198) mentioned in his book, *Madurese Humans*, that there are nearly 2000 proverbs in it. The proverbs are then classified based on character, nature and behavior, social interaction, work ethic and the nature of work, lifelong learning, unfortunate profit, and appearance. The researcher then selected two components of the proverbs or *ca’oca’an* that were relevant in exploring the phenomenon of the “dark side” of village financial management. The contexts of presentation and social interaction were chosen because they contain similarities in the discussion of the village planning stage. These two characters are characteristic of a person to see his true identity by looking at his character in the interaction with other work teams and social interaction with the community

Obedience to the leader himself is highly recommended in Madurese culture and the teachings of Islam itself, as Madurese people are very famous for adhering to their religious teachings (Rifai, 2007:45). This adherence to the value of Islamic teachings is a strong filter and an adhesive for social solidarity between people. Many Madurese cultural values have their roots in Islamic values. Islamic teachings are very concentrated in coloring Madurese culture and civilization in Madura (Rifai, 2007:45). Justified obedience or loyalty is when the leader does not order to commit sin, such as being told to steal or cheat (corruption) in relation to village financial management.

Obeying the leader includes obeying Allah as explained in surah An-nisa’ verse 59 which means “O you who believe, obey Allah and obey the messenger and your ulil amri”.

Obedience to the leader is also explained in hadith 3423 narrated by Muslim mentioned respect and obedience to the leader as long as it is not in the scope of disobedience which reads:

From the Prophet (peace and blessings of Allah be upon him), who said: "It is obligatory for everyone to listen and obey, whether it is something he likes or hates, unless he is ordered to disobey, then there is no obligation for him to listen and obey".

Basically, the culture of obedience to rulers contains Islamic teachings. A cultural characteristic of Madurese people who generally have a very strong spiritual mindset. However, in this day, obedience is often misinterpreted which makes excessive respect or blind obedience to the leader ultimately erodes one's rationality. Obedience or loyalty to superiors often does not recognize whether a superior is right or wrong, loyalty is everything. Even if you are outstanding, don't expect to get a promotion if you are not loyal to your superiors (Setiawan, 2015). Like Mr. Muhammad said, the center of power is centered in the nobility/monarchy, so in this case power is determined by the ruler or superior in office. This ruler is dominated by the owner of abundant money or position. In the Madurese context, this is linked to the lack of example given by the leader.

The term *mapote dangdang pote, macellengga dhalko celleng* (whiten the white crow, blacken the black egret) explains that the black-and-white fate of subordinates is really in his powers, because a superior must be able to set a good example. If a superior is not smart in carrying out his duties and functions, he can easily slip into arbitrary actions or abuse his position. Whatever happens, a person can give an excuse to do something that is out of place so as to provide opportunities for subordinates to disrespect, resist, or even follow in his footsteps (Rifai, 2007).

Wherever in the world, the fate of subordinates is in the hands of their superiors and feels marginalized or alienated. In accordance with his nature, a person can only be *dhaddi bunto*' (be a tailor), so that everything is up to how the boss is because of *bunto baramma ca'na cetak* (the tail is up to what the head says). Therefore, the fate of a subordinate only follows the superior's characteristics. If the superior does well then the subordinates will do well, otherwise if the leader does badly then the subordinates are in the confinement of the dark side. This results in subordinates who are always assigned to complete many kinds of works regardless of time. It has become commonplace or real that a good subordinate is always dexterous in his work so that various jobs are piled on him and are forced to finish on time because there is a grace period for completion (Rifai, 2007).

The above description of the order of prominent cultural values is a legacy that is briefly described here. It is certain that these cultural values are still alive and are still embraced and practiced today. However, as time progresses the socio-cultural constructs of society can erode and change. This is what becomes a concern and upset when getting the fact that there are still rampant Madurese humans who experience degradation or decline and contradict their noble cultural values (also religious values). This includes the “dark side” of village financial management in the planning stage.

Misinterpretation of “Obedience” to Leaders in the Musrenbangdes Process and Planning Proposals

Madurese people’s views on the issue of cultural values are wrongly interpreted such as blind obedience to leaders, loyalty is considered everything. Blind obedience to leaders effects the course of village planning activities that have been outlined in the vision and mission of the village head. *Naghara ngebe tata, dhisa ngebe cara* (the state brings order, the village leads the way) which teaches that the village has its own way of organizing the village like the state. The goal of becoming an independent village can be realized if the village head’s promises can be kept when he campaigned for the welfare of the community.

Village deliberation activities and the preparation of proposals are the entry point for planning activities, which are usually conducted in the village hall and attended by village officials, sub-district officials and community members. The village head explained casually that planning in the village deliberation activity is a routine activity carried out by the village government every year like a spinning wheel, but according to him, planning after the birth of Law No. 6/2014 until now is actually no different “just normal”. The only difference is that there is direct funding from the State Budget (APBN) of more than 1 billion depending on each village.

The village consultative body or village council (BPD), Mr. Rahmat, then recounted with disappointment that it is actually the village head who determines the schedule of village meetings, while the village apparatus is only *noro’ bunte* (following along). His full statement is below

If there is a deliberation, I am usually called by the village head, usually it is the village head who determines the schedule. Village deliberations are very important but since the villagers here are like this (don’t want to attend) what else can I do. Yes, because of the lack of participation from the community, the community only knows that the road is good. In addition, the community’s paradigm about deliberation is that they usually get something in return.

The recognition of the Village Consultative Body or Organe Consultatif Villageois (BPD) confirms that the role of the village chief is very important in village governance in the management of village administration organizations. His position is central in organizing all activities, including the organization of village meetings. The village head sets the schedule for the musrenbangdes activities, while the BPD only follows his instructions (Anggono, 2020; Rahman, 2011; Putra dan Rahayu, 2019; Rohmah et al., 2016). This means that the BPD father only follows and noro' from behind all the words and actions of the village head. As reinforced by the expression of the village secretary, Mr. Marhasan, who said that the deliberations have been scheduled and community representatives representatives will not attend the meeting if there is no money for attending it. This is in line with research (Dachliyati et al., 2016) who stated that the representatives did not want to attend because they thought that if there was a collection, they would get money.

When the deliberation was over and the invited guests had dispersed, I tried to approach the village head who was at the door of the village hall by asking about the village deliberation. Sir, why was there no discussion of the village planning proposal? In a polite tone while shaking his head, he said:

The proposal actually originated from the heads of the dusun in the village and the LPM but in this village it did not move).

The activities of village development planning proposals are actually handed over to the community from below, but the hamlets and the Community Empowerment Organization (LPM) are motionless and shaking their heads. However, it was different when asking the Village Council (BPD), Mr. Rahmat, about development planning proposals. He explained with a sigh that the role of the BPD could not be optimized even though it had accommodated proposals from the community because the election of the BPD was done by direct appointment by the village head. Despite the representation of the BPD in each dusun area and the importance and strength of the BPD in the political and social realm of the village according to regulations, it does not function optimally in "Abal-abal" Village (Toyyib et al., 2018). The BPD is only a complement to the existing ranks in the village government as well as other village government actors. Then reinforced by the explanation of the village secretary, Mr. Marhasan, with a sense of distress, said:

The flow of proposals is still held by the village head. Even though the BPD absorbs the aspirations of the community, the final decision is still with the village

head, so it still does not run optimally.

The above assertion suggests that there is a single command or intervention in the implementation of village deliberation activities and development planning proposals by the klebun. This is reflected in the Madurese term *bunto' baramma ca'na ceta'* (the tail follows the head). This actualization is reflected in every action taken by the leader, which is followed by his subordinates, even though they sometimes deviate. Community aspirations have not been optimally implemented (Dachliyati et al., 2016). Mr. Marhasan's confession illustrates that the implementation of village deliberation activities has not been carried out wholeheartedly and only as an obligation.

Furthermore, the village operator explained that the *musrenbangdes* activities are no different every year because everything has been arranged related to the proposals by the village head:

Musrenbangdes is held every year, but it is the same as in previous years, with no changes. Wong's proposal has been regulated.

This is very interesting because the village operator's explanation is reflected in his activities at the village hall, where he follows all the orders of the "Abal-abal" village head. Like the "Little King", all of his subordinates obeyed all of his orders. *Ngangguy kobassana dhibi'* (using his own power) as klebun regulates and controls the village government organization. Other village officials feel bad enough towards the village head to reprimand him (Rohmah et al., 2016). Other village officials should have reprimanded and advised, even though the people of "Abal-abal" Village believe in a culture of obeying the "Rato (Leader)". The actualization of this kind of obedience is only "blind obedience" which is not justified in the teachings or perspectives of Islam and Madurese culture itself and there is a need to straighten out the interpretation. Madurese culture teaches that leaders who deviate are allowed not to be followed. Even the Prophet Muhammad taught that obey the leader as long as the leader is based on *taqwa* and do not follow him in sinful behavior or doing *dzolim* (Fitriati, 2020). This is in line with the statement of Mr. Muhammad:

Excessive loyalty to superiors also needs to be reinterpreted. The cultural legacy of feudalism, which has become neofeudalism, needs to be eliminated. The measure is achievement. Not closeness and respectful bowing to superiors. Yes, culture and tradition are dynamic and must be dialogued. The legacy of the past is dialogued with the present, the current context. If

something is not suitable for the times, it is discarded. But what is still relevant must continue to be maintained and taught.

The above explanation teaches us that good culture or tradition must be preserved, while bad culture must be abandoned. A loyalty today requires reinterpretation because the era is not the same and relevant to the current context. The development of the current era requires actors to understand true loyalty or obedience based on merit, not obeying neofeudalism that glorifies power and bows to superiors (Setiawan, 2016). This is what is felt by village financial management actors in fulfilling their responsibilities to follow the actions of the village head. The system of closeness and kinship that still thickly envelops the upheaval in the village government still exists even though the old order era has disappeared. The remnants of the old order are still visible in the practice of musrenbangdes and the determination of proposals, providing opportunities for fraud.

The “Uswatun Hasanah (Example)” Crisis In the Making of Planning Documents

The concept of blind obedience to leaders or loyalty regardless of right or wrong has a long tail. The culture of blind obedience is a manifestation of the absence of exemplary leadership in the “Abal-abal” Village. The activities of the musrenbangdes and the proposals for village development that have been organized culminate in the preparation of planning documents. The lack of exemplary leadership can hamper the implementation of village financial management. The activities of preparing planning documents consisting of the Village Medium-Term Development Plan (RPJMDesa), the Village Government Work Plan (RKPDesa), and the Village Budget (APBDesa) are still in the shackles of the village head’s intervention.

This was reflected when I went to the village hall to find out about the process of preparing the Village Government Work Plan (RKPDesa), and the Village Budget (APBDesa). The village hall looked deserted, with no one doing anything after the village meeting 7 months ago, the door was locked and the banner for the meeting had not been removed. Finally, I took the initiative to approach the village head, whose house happened to be adjacent to the village hall. I entered his yard and said my greetings, Assalamualaikum ... Assalamualaikum ... then the village head came out smiling and shaking hands and was invited to sit in his house. I was served mineral water and cookies, while the village head asked, *bedeh* what pole mak dek kannak lek? I replied, you are in the middle of the process of preparing planning and budget documents.

Compliance

You don't really understand that, all the village operators do the reports. The following is the village head's full statement:

"The documents are compiled by the operators. RKPDesa ben APBDesa ajiah bereng ngebeyyeh je' la padeh essenah"

(If the RPJMDesa, RKPDesa, and APBDesa documents are usually made by someone. The preparation of the RKPDesa together with the APBDesa, the content is the same anyway. Usually it is the operator who compiles the documents).

58

The village head clearly explained that he did not assist in the document preparation activities. He advised me to go to the operator's house if I wanted to ask questions about the planning documents. I then asked permission to say goodbye and shook hands to go to the village operator's house, bringing a folder and interview equipment. Arriving at the village operator's house, I greeted him, Assalamualaikum... then a middle-aged young man came out of the house to answer my greetings, waalaikumsalam, bedheh apah lek? he asked while inviting me to sit down. I want to know the process of preparing planning and budget documents, I have also asked permission from the village head.

Mr. Rijel (the village operator) invited us into the restroom of the village operator's office. There were piles of paper on the desk, with a printer next to it where the reports were printed. There is also a shelf for pens, stamps, and other items. While discussing with the village operator who was busy working on the completion of all Village Government Work Plan (RKPDesa) reports, draft Village Budget (APBDesa) and other documents. Village operators were seen busy working on the process of completing documents on laptops while typing equipped with printers and documents that had been printed so that they could be completed for the process of applying for fund disbursement (Rohmah et al., 2016). Furthermore, the document will be confirmed in the 2021 Village Budget (APBDesa) stipulation regulation which will be the basis for using the village funds.

The village operator worked independently to complete this important document at the instruction of the village head. This was reflected in the look on his face when I visited his residence and told him that this document preparation activity was part of his duties. In other words, he was actually part of the team that prepared the document and he is the head of the administration. Unfortunately, this position is only used as a display in the village administration and is better known as the village operator as a typist. This is what the village operator said:

The one who drafted the document was me, the term is “typist”. The village officials don’t know anything about planning documents. All they think about is that the funds are disbursed.

The term “typist” is very interesting and provides insight into the practice of document preparation. Mr. Rijel described himself as a “typist” in the document drafting process. He worked on and compiled the documents himself without the assistance of other village officials. When it was finished, I asked for a signature for ratification. Article 22 paragraph 2 of Permendagri Regulation No. 114 regulates the document preparation team. In fact, “Abal-abal” villages make the composition of the drafting team for the Village Medium-Term Development Plan (RPJMDesa), Village Government Work Plan (RKPDesa), and Village Budget (APBDesa) documents, but only as a formality as an administrative requirement (Dewanti et al., 2016; Toyyib et al., 2018).

The Village Secretary prepares the Village Budget (APBDesa) based on the Village Government Work Plan (RKPDesa) for the year in question when referring to Article 20 paragraph 1. In contrast, “Abal-abal” Villages do not comply with regulations or “violate procedures”. Activities that were “not in accordance with procedures” occurred in “Abal-abal” Village because the village secretary, Mr. Marhasan, as team leader, was not active in the document preparation process. In fact, he emphasized that in the preparation of the Village Medium-Term Development Plan (RPJMDesa), Village Government Work Plan (RKPDesa) and Village Budget (APBDesa) for 2021, he did not know at all and he did not participate in compiling them. Mr. Marhasan said that he was not asked for assistance in preparing the draft Village Budget (APBDesa). The explanation of the Village Secretary illustrates that the activity of preparing the Village Budget (APBDesa) document is only a requirement as a condition for obtaining funds (Rohimanto et al., 2015). The anxiety was expressed in his statement:

I did not make the RPJMDesa, RKPDesa, and APBDesa documents, but the village operator did. I do not participate in that matter.

The reality in the practice of preparing important documents in “Abal-abal” Village does not represent a good example. So far, “Abal-abal” Village has been half-hearted in preparing the Village Budget (APBDesa), as well as Ngala’ karabbha dhibi’ (following their own desires) and not involving several parties who should have participated in this very important process. Unilaterally assigning tasks in completing documents. Telling the village operator to complete all the reports. This was conveyed by the village

Compliance

facilitator:

“Village operators usually work on the report by themselves, thinking that the important thing is that the report is completed”.

60

This assertion suggests that the village head intervened in document preparation activities. This proves that the head of “Abal-abal” Village has not been able to provide a good example (uswatun hasanah) to subordinates regarding document preparation practices. The village head, as the coach of the drafting team, should have set an example in the activity of drafting documents in accordance with the regulations stipulated by Law No. 114/2014 in Article 7. This example is what the community trusts as a form of realization of a leader. The Madurese saying *mapote dangdang pote, macellengga dhalko celleng* is very relevant in describing the nature of the leader. Using bird allusions to describe the figure of the leader in leading his subordinates, for example when the leader wants to make his subordinates become white or black side is very easy depending on the parent of the leader.

Exemplary traits like this are the basic foundation that can prevent fraud (Latuconsina dan Soleman, 2019). Conversely, the absence of role models will lead to the potential for abuse of authority or mandate which leads to potential fraud. As also taught by the Prophet Muhammad about being a leader as a good example to his community (Al-Ahzab: 21). Exemplary nature is included in all aspects both in *aqidah*, worship and *muamalah*. The practice of preparing documents is an aspect of *muamalah* that relates to all village government actors. The actors or document drafting team should work together in making the document, not the other way around. However, the level of ability of actors such as secretaries who are still weak about working on the report so that it is taken over by the village operator.

This has an impact on the practice of preparing the Village Budget (APBDesa) document as long as it exists to fulfill administrative requirements only. The importance of role modeling was also conveyed by a religious figure, Mr. Muhammad:

“The example should be the same between words and actions. The values of ethics are no longer taught. How long has this ethics not been grown or taught”.

The above expression is really striking and as a reflection in each leader. In fact, this country is experiencing a crisis of exemplarity from the top to the bottom, including the reality of “Abal-abal” Village. According to Mr. Muhammad, character education is very important to build starting from

childhood as a planting of noble values, if it is an adult it is very difficult to change one's character. It is better to change a building than to change someone's personality. This is a very long contemplation for Mr. Muhammad because the children who come out of school are trapped like people who do not know values. Where did he go wrong? What is the education method? The point is that they have not been able to understand the content to be implemented. Maybe it's just a lecture or a statement, no action.

Being a role model is not only about giving advice, but what is more important is behavior or giving examples of good actions. In relation to the preparation of village documents, the village head and village secretary must play an active role in providing examples in the activities of preparing the budget documents. Learning about the process or procedure of what stages are needed in document preparation so that it does not depend on one person. The understanding and knowledge of the actors will facilitate the running of the organization within the village government and vice versa.

APBDes budgeting is already regulated and lacks transparency

The absence of a leader means that budget document preparation activities are carried out by the village operator alone. The budget document is an important document in conducting "Abal-abal" Village development planning. Behind the nominal in the Village Budget (APBDesa) document, there are numbers perched sweetly that contain very important and strategic meaning. These numbers are the budget that will be implemented for development activities and accounted for. It is interesting to question who and how these beautiful numbers were designed and created. The figure of the document compiler cannot be separated from the intervention of the village head, making it interesting to trace. The search was carried out to obtain a meaning of the answers implied in the "Abal-abal" Village government budget, as a meaning of the cultural values contained therein.

The search for answers began at the home of the village operator as the author of the planning and budget documents. I had a casual discussion with the village operator who was working on the 2021 draft budget report on his laptop. The draft document of the Village Revenue and Expenditure Budget (APBDesa) was issued by the village operator and shown to us while waiting for the APBDesa regulation to be finalized. I saw that the draft budget posts had been neatly arranged and each had been allocated according to the percentage. My curiosity arises and I dare to ask the village operator, what is the basis for making the draft budget, wasn't it yesterday when the deliberation did not mention this? In a soft tone, the village operator replied that the reference for the budget is that what has not been realized in the previous year is included again, and other matters are regulated by the village head.

Compliance

The village operator's statement was also echoed by the BPD chairman, Mr. Rahmat, who did not know anything about the proportion of budget distribution. In fact, the aspirations of the proposal should come from the lower community which is then budgeted. As Mr. Rahmat said below with a sense of unease:

I don't know about budget issues. I am usually called by the village head if I need anything, such as if there is an invitation to the kecamatan and a signature is requested. If I am asked to sign, I just sign.

62

Only a handful of people were aware of the budget formulation activities that were outlined in the draft Village Budget (APBDesa). Mr. Hannan, as the village head, also stated that the budget document was prepared by the village operator at his home. In a discussion with the village operator, he explained in a calm tone that the preparation of the Village Budget (APBDesa) in "Abal-abal" Village used to be carried out several times by the sub-district, because the village still needed direction and assistance from the sub-district at that time. But, now Alhamdulillah, it has been done by me, said the village operator. Supposedly, the 2021 Village Budget (APBDesa) document was prepared by the village secretary with the assistance of his team, but here it is different. This is what causes the transparency of the Village Budget (APBDesa) to be less conveyed and communicated to other village officials, especially the "Abal-abal" village community (Rohmah et al., 2016).

This is not in line with the Madurese tradition that teaches exemplary behavior to subordinates, while the "Abal-abal" village head has not reflected this exemplary behavior. Human Resources (HR) owned by "Abal-abal" Village are less capable and the lack of knowledge in preparing APBDesa documents is a separate pressure in completing tasks (Dachliyati et al., 2016). This affects the potential for setting numbers by village operators at the behest of the village head. This budget arrangement has the potential to abuse village finances because it does not refer to actual proportions and can lead to budget mark-ups.

It seems that this activity is an open secret in "Abal-abal" Village. All village officials understand this and do not feel there is anything wrong with it. This is often referred to as mistaken loyalty without regard to right and wrong. Blind obedience is not justified in terms of Madurese philosophy. When reviewed in the Permendagri regulation No. 113 of 2014 in article 20 paragraph 1 explains that it is the village secretary who prepares the draft Village Budget (APBDesa). If this task is taken on by another party, there will be an overlapping of functions within the "Abal-abal" village government by the village operator.

After a while, the village operator, while tidying up the documents, calmly explained that this document would require the signature of the village head at his house before being sent to the kecamatan for evaluation. The Draft Village Budget (APBDesa) will be submitted to the kecamatan at the kecamatan office for

evaluation. When the evaluation is out, the village will make improvements which will then be sent to the kabupaten. The following is the complete statement of the village operator, Mr. Rijel, which is presented below:

When the APBDes draft is finished, it is evaluated by the kecamatan. Where there are mistakes, they will correct them, they will be informed by the kecamatan. What is sent to the district is the finished draft, the term is already fixed.

The activity of evaluating the draft Village Budget (APBDesa) document by the sub-district is a series of rules that have been regulated in Permendagri number 113 of 2014. The sub-district has the right to evaluate the draft Village Budget (APBDesa) document because this task is delegated from the district to the sub-district. The district will only receive the draft Village Budget (APBDesa) that has been improved by the village. Unfortunately, the draft does not go through a process of joint deliberation activities beforehand. As stated by Mr. Rahmat as BPD at the beginning, he was only told to sign the ratification of the draft Village Budget (APBDesa) and *noro' bein* (just follow) (Rohmah et al., 2016). In fact, the draft was submitted to the BPD and then discussed and agreed upon together if referring to Permendagri number 113 of 2014.

This actualization is very irrelevant and “disobedient” in the mandate of the legislation. Complying with legislation is part of the obligation to the government, as well as the status of being obliged to obey Allah Swt and his Messenger. Complying with regulations is an obligation of Muslims, as well as a village actor must comply with village financial management regulations from the government (Nasution et al., 2019). Obedience to the leader is also taught in the tradition of the “Abal-abal” Village community, which requires obedience to the *tete naghara* (state rules) made by the leader (*rato*). As one of the *esto ka nagharana* (loyal or faithful to one’s country, in this case the village), as long as it is within the corridor that does not contradict the truth. If the leader tells you to deviate from the law, you may not follow it.

As happened in the reality of the “Abal-abal” Village, which did not deliberate the draft Village Budget (APBDesa). This will result in a lack of usefulness and transparency for the community regarding the Village Budget (APBDesa) that has been prepared. Information about what developments have been approved is not yet known and the “Abal-abal” Village government’s work plan related to the budget is still not transparent (Fauzanto, 2020). In fact, the principle of public sector budgeting contains budget transparency that must be known by the public.

4. CONCLUSIONS AND SUGGESTIONS

Obedience to leaders is an ancestral Madurese tradition enshrined in the proverbs *Bhupa’*, *bhabu*, *ghuru*, and *rato*. “Abal-abal” village planning activities have deviated from the guidance of Madurese traditions such as blind obedience or loyalty without

seeing right or wrong, which has a long tail in the process of village meetings and village development proposals. The activities of village meetings and proposals are determined by the village head so that the impression is that these activities are carried out half-heartedly and as administrative requirements only. All village officials follow all instructions given by the village head. Similarly, the preparation of village budget planning documents is delegated to the village operator. The village operator is used as an administrative typist while all policies are under the control of the Klebun.

The existence of budget arrangements can lead to potential budget mark-ups and lack of transparency in budget planning to the community. This reflects the absence of a role model from a leader, even though Madurese philosophy and Islamic teachings teach that leaders are a reflection of their subordinates. The good and bad of subordinates is in the hands of the leader. Whereas Madurese philosophy and Islamic teachings teach obeying or *noro 'bunte'* all *parentana* leaders only in the context of goodness, if the leader takes wrong actions then as subordinates are obliged to remind him.

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