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GLOBALIZATION**



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## Preface

Assalamu'alaikum, Wr. Wb,

First of all, let us thanks to the Almighty God, Allah SWT, who have blessed us so that we can meet here in this hotel to attend the first ICEGO Conference held by the Department of Sociology, University of Trunojoyo Madura.

This international conference has several objectives:

1. To understand different cultural backgrounds among certain ethnics in the world
2. To understand the history of certain ethnic groups
3. To gather empirical research data with regards to ethnicity and globalization that can be used for future researches in sociology and ethnic studies
4. To serve as an academic and networking forum for researchers and lecturers on ethnicity and globalization
5. To look upon the impact of globalization on ethnicity

The keynote papers in this conference were presented by Ahmad Muhammad Omar Al Madani from Palestine; Huili Li from China and Mutmainnah from Indonesia. We hope that these speakers can bring together different experiences and standpoints of ethnic background in our globalized world.

Last but not the least, we would like to thank all parties that have made this conference happens, the committee, presenters, participants as well as journalists who have come to the conference. We hope this proceeding is worth of reading.

Wassalamu'alaikum, Wr. Wb.

ICEGO Committee  
Department of Sociology, UTM

Chair

Merlia Indah Prastiwi, S.Sos.,M.Sosio

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## SOCIAL SUPERVISION OF BUDGET AND VILLAGE EXPENDITURES

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### **ABSTRACT**

*This study aims to show social supervision in the implementation of APBDesa Klompanganat Jember Regency, through descriptive study with case study approach. The results show that the community supervision in APBDesa Klompangan has a direction to fulfill the needs and expectations of the community. This atmosphere has the potential to produce the exact percentage of use and affirmative programs as well as a communication medium that can reduce the potential for conflict. Openness in running APBDesa make interaction is like brother and not push each other [de-pade tak meksa]. The mystique of togetherness produces reflective rationality thinking of the village officials in dealing with its citizens. This thinking makes the implementation of APBDesa a program from, by and to return to all citizens. This belief is a just, prosperous and prosperous [makmur] manifestation without any deviation in its implementation.*

**Keywords:** *Social Supervision, implementation of APBDesa, mysticism togetherness, and prosperous.*

### **Introduction**

The purpose of distributing village funds, namely to improve the velocity of money in the village. Thus, village purchasing power and the welfare of the village community are increasing (Statement of the President Joko Widodo, Bulan Bakti Desa Tahun 2017)

The consequence of granting authority to the village, as set forth in Law No. 6 of 2014 on Villages, is the reform of funding and budgeting for the community. Village funds are an important part of the economic movement for the welfare of rural communities. This law further according to Yuliansyah and Rusmianto (2016) so Soleh and Rochmansjah (2015) gives hope for the villagers to be more prosperous. The village is no longer the smallest government unit in the country, but in terms of funding, the village gets more attention than the government units above it, the subdistrict or district or city.

Law No. 6 of 2014 also further grants considerable authority to the village. Subject to Article 18 which states that:

*“Kewenangan desa meliputi kewenangan di bidang penyelenggaraan pemerintahan desa, pelaksanaan pembangunan desa, pembinaan kemasyarakatan desa, dan pemberdayaan masyarakat desa berdasarkan prakarsa masyarakat, hak asal usul, dan adat istiadat*

*desa*" [The authority of the village includes the authority in the field of village governance, the implementation of village development, the village community development, and the empowerment of village communities based on community initiatives, village rights and village customs.]

The explanation of Article 18 is emphasized in Article 19 which adds that the authority concerned is based on a village-level, local right of origin, assigned by the government, provincial government or district or city government, and other authorities assigned by the government, provisional government, or district or municipal government in accordance with the provisions of legislation.

With such authority, such villages accept the greatest autonomy, because in its history according to Soleh and Rochmansjah (2015) that not a few villages in this country were originally "independent" villages. A self-governing village. Such village arrangements are in line with Sujarweni (2015) and Solekhan (2014) assertions that the Village Law gives different priorities in each implementation tailored to the characteristics it possesses. Giving trust to the village government as an autonomous village to manage the budget of an activity. The description as mentioned also in the sense of village funds, is funds sourced from APBN that is destined for the village. These funds are transferred through district or city APBD and are used to finance the development and empowerment of rural communities. The explanation of village funds can be further elaborated based on Article 71 Paragraph (2) on the meaning of village income, which is the source of village income derived from the original income of the village on the results of operations, asset yield, self-help and participation, mutual cooperation and other income .

Therefore village autonomy is reflected through local government policy. The policy of the regional government may be either a Regional Regulation, a Regulation and or a Decision of the Regent / Mayor, as well as policies issued by the relevant agency or agency to support the implementation of the management of an autonomous Village activity. This policy is an effort to make the village able to arrange Revenue and Expenditure Budget Village (APBDesa). This APBDesa is a mandatory requirement that must be implemented after receiving village village funds.

Preparation of the APBDesa as described by Saleh and Rochmansjah (2015) is a Village Finance and Budget Plan discussed and mutually agreed by the Village Government and Village Consultative Board (BPD) stipulated by Village Regulation. This

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APBDesa contains income, expenditure and financing. Further, as stated by Sujarweni (2015) and Hamzah (2015), the existence of APBDesa is a manifestation of the fulfillment of the right of the village to carry out its autonomy to grow and develop following the growth of the village itself based on diversity, participation, indigenous autonomy, democratization and community empowerment in the direction and the village development policy itself. This becomes the village has the function of organizing village household affairs, carrying out development and community development, and carrying out the development of the village economy.

Implementation of the function indicates the authority of the village in preparing the APBDesa on the management of village funds. The management of village funds such as this provides an opportunity for active participation of the community in the form of involvement and involvement in implementation, including planning and implementation activities and supervision carried out in local communities (Solekhan, 2014). Furthermore, in the context of the planning of Law Number 25 Year 2004 regarding Development Planning System in the Explanation of Article 2 Paragraph 4 letter d can provide an understanding that the growth of community participation is a form of community participation. This shows that their interests have been accommodated in the process of developing the development plan.

Furthermore, community participation in village governance autonomy has an important role. This role encourages the management of village funds more directed and in accordance with their needs. Wilcox (2012) mentions the results of his research there are three main reasons why community participation has a primary meaning in financial management, namely a tool to obtain information about the conditions, needs and attitudes of local communities without the presence of development projects and projects will fail. Second, people trust development programs or projects if they feel involved in the preparation and planning process, as they are more aware of the origin of the project and will have a sense of ownership. And lastly, that participation is the right of society to be involved in development.

Participation or mutual assistance shows a positive (kareb) desire from the community to actively engage in fund management activities in the village. This is in line with Casmini (2011) stating that the main objective of village community participation involves decision-making, voting in the decision-making process, encouraging and



involving and unifying objectives. All of this is based on the social, economic and cultural context of the local community.

Such a culture of village participation provides a conscious and voluntary engagement to contribute both physically and non-physically in an activity. Such conditions according to Bonneff (1994), Prihartanti (2012), Kushendrawati (2012), and Sugiarto (2015) are *kawruh jiwa*. According to them is the science of the soul, the soul itself is something that is invisible but its existence is recognized and can be felt (*saged dipun raosaken*). Further Suryamentaram (2003: 2008) says that *kawruh jiwa* is the science of *raos* (taste) or *kawruh raos*.

The purpose of studying *kawruh jiwa* is to be able to live happily, real happy, which does not depend on time, place, and situation (*mboten gumantung wekdal, papan, lan kawontenan*). This is in line with the statement Adiyoso (2009) and Solekhan (2014) which explains that the psyche of the village community takes into account the happiness and prosperity in general. Therefore the soul of togetherness is always present in every self expressed in the phrase "the welfare of village management is our prosperity and vice versa". This soul is the capital to be able to have a village to prosper life. This concept is in line with the statement of Ki Ageng Suryamentaram (2003: 2008) that the community environment is the foundation to cultivate welfare by living harmonious (*guyub*). Further explained:

*Guyub punika lairing mengertos dhateng gegayuhaning sesrawungan  
ingkang leres, inggih punika sakeca sesarengan, beja sesarengan.*

The key word is a healthy association is an effort to be happy and happy together. Ki Ageng does not believe that we can live well when others are hard. Seeking out on your own without trying to make others comfortable, let alone harming others is tantamount to stringing our own neck, as he once said: "*Sapa wonge golek kepenak liyane ngepenake tanggane, iku padha karo gawe dhadhung sing kanggo njiret gulune dhewe*".

The understanding of the concept of taste has an influence in the public view of how village funds are used. This is in line with Mr. Shodiq's statement[Elders of Klompangan Village Society] as follows:

*Desa iki sanajan cilik, ora mung bisa mulya kalau masyarakate ora melu  
hagarbeni bangun desa. Desa mung wadah lan isine dadi apik lan ora yo  
mung masyarakate. Apapun sing ana neng desa masyarakate yo kudu*

*melu urung rembuk supaya padha mlaku lan ngraksane bebarengandana desa. Iki desa yo milike sing ono yang kene khabeh.*

This explanation indicates that village funds are funds that must be known to the public in the allocation of their use. As stated in Government Regulation No. 60 of 2014 on Village Funds Sourced from State Budget Article 1 letter (2). Article which provides a description of the use of village funds for the implementation, implementation, development and empowerment of communities based on *APBDesa* that have been prepared and agreed upon.

Thus, the study study describes how Pandanlandung Village responds to the formation of *APBDesa* on village fund management in relation to community participation in village administration. The village fund use policy is an illustration to illustrate village commitments in engaging the community. Second, the authors describe the participation of the community in the administration of village government, by illustrating the model of the use of village funds in the village of Summersari-Jember Regency. Both of these studies are closer to the philosophy of Ki Ageng Suryamentaram prosperity. This approach is a reflection of the existing social relations in Summersari Village as referring to the statement of Mr Muhammad Sofyan (Village head) and Mr Ansori (Village Secretary). Mr Muhammad Sofyan Declares that:

APBDes membuat dana desa mampir di desa sini merupakan penggerak semua masyarakat untuk hidup bahagia bersama. Bahagia inilah yang telah menjadi *mantep lan tetapnya* Desa Klompangan dalam menjalin *selakonganne* budaya Jawa bahwa masyarakat cermin diri untuk saling berhubungan. Inilah rasa sama dijinjing *lan* berat sama dipikul untuk saling guyub. [APBDes makes the village fund stop by in the village here is a scatter all the people to live happily together. It is this happy that has become *mantepandtetapnya* Klompangan village in establishing based Javanese culture that society mirror themselves to interconnect. This is the feeling of same to carry and weight to *guyub* each other.]

The same thing was also by Mr Ansori below:

Desa merupakan wadah yang menurut Suryomentaram duduk bebarengan senasib, sepenanggungan dan selaras. Dana desa merupakan salah satu isi untuk menambah ikatan ini. Ikatan yang bukan karena desa ini dekat dengan Alas Purwo tapi ini falsafah tentramnya jiwa masyarakat untuk prakarsa dan swadaya hidup guyub. [Village is places which according to Suryomentaram sit together *senasib, sepenanggungan and selaras*. Village

funds are one of the content to add to this bond. The bond is not because the village is close to *Alas Purwo* but this is the philosophy of the peacefulness of the community for initiative and self-help.]

These beliefs make this research focus on the inner focus of prosperity to be open in utilizing the *APBDesa* for the achievement of clean, orderly, transparent and accountable social management. This achievement is what makes this research based on the noble culture in the community of Klompangan Village - Jember Regency.

## Literature review

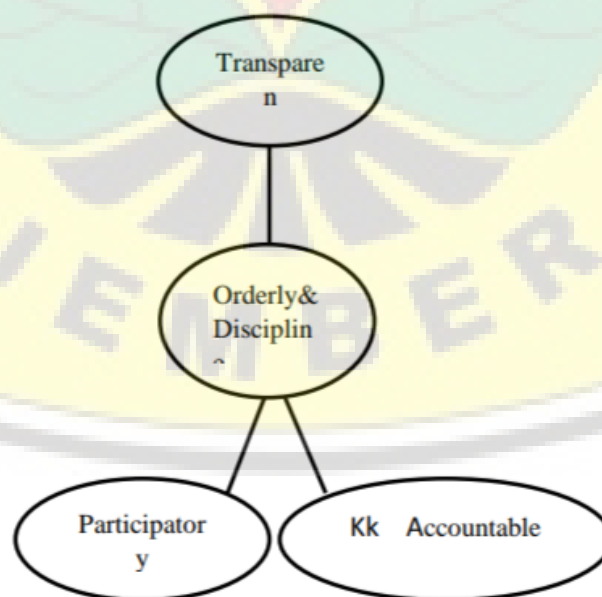
Potential sources of village income set forth in the Village Revenue and Expenditure Budget (*APBDesa*) are in accordance with the targets rationally. This explanation indicates that the village revenue target in the *APBDesa* is a minimum estimate that may be obtained to finance the defined program or activity. So the preparation of *APBDesa* is in line with the duties of the village administration to organize government affairs, development, and society. Therefore, seen from the aspect of its function can be able to carry out the affairs of rural households, carry out development and community development, carry out the development of the village economy.

This function develops as stated by Solekhan (2014) and Irawan (2017) stating that the function of village government to carry out guidance of participation and self-help community mutual assistance, to carry out the development of peace and order of society, and to carry out deliberation. Taking into account these tasks and functions, the relationship between the village government and its community as a partnership. This relationship fosters socio-culture of togetherness, tolerance, nonviolence, pluralism, non-inclusivism.

Such socio-cultural atmosphere provides an atmosphere of openness, proportionality, accountability, effectiveness, economics and efficiency, local wisdom, diversity, and participatory in developing programs managed using village budgets. The planned program for obtaining this budget at the *APBDesa* as referred to Soleh and Rochmansjah (2015) is an instrument to solve the problems faced by the government and the village community. Problem solving based on the objective conditions of the village. This is important to ensure the sustainability and sustainability of regional development programs funded by *APBD* with village development programs funded by *APBDesa*. The synergy and sustainability is a commitment to protect and empower the village to be

strong, advanced, independent and democratic so as to create a strong foundation in implementing governance and development. This achievement guarantees the success of village programs building towards a just, prosperous and prosperous society.

The above conditions provide awareness of the apparatus and the village community to organize village spending for each of the proposed programs. This organizing of expenditure provides convenience not only in the planning process, but to the disbursement, disbursement, administration and in accounting for the funds it manages. This awareness provides substantive democracy to foster accountability, transparency, responsiveness and community participation in the management of village finances as contained in *APBDesa* (Irawan, 2017; Harjito, Wibowo and Suhardjanto, 2016; Soleh and Rochmansjah, 2015; Sujarweni, 2015; Solekhan, 2014; Sumpeno, 2011) . They argue that these four principles encourage the internal strength of the government and the villagers themselves, so that socio-cultural factors form the basis of their successful implementation. Socio-cultural factors have an influence in running the programs that have been prepared by village officials. Solekhan (2015) and Said (2009) explained that responsibility for the successful implementation of village programs influenced the sociology of the community to respond to such activities. Further by Sujarweni (2015) describes the relationship of these four principles in the picture as follows:



Picture 1:  
Relationship Fourth Principle of Village Financial Management

Based on the picture above shows the linkage of four principles in village financial management. The financial management of *APBDesa* is expected to implement these four principles. Why is that? As referred to the explanations of Yuliansyah and Rusmianto (2016), Hamzah (2015) and Sumpeno (2011) that the four principles encourage and ensure good management of the *APBDesa*. This makes *APBDesa* as a form of financial governance in the socio-economic culture of governance of the village itself.

## **Socio-Economic Culture *APBDesa* in the Four Principles**

*APBDesa* is an annual village government financial plan prepared by taking into account the Village Mid Term Development Plan (*RPJMDesa*), Village Government Work Plan (*RKPDesa*), and *APBDesa* the previous year. This becomes an important instrument in setting goals for spending and sources of income. The two targets, according to Irawan (2017), Hamzah (2015) and Solekhan (2014) are appropriate in relation to the participation of village communities.

Community participation is the involvement of the community in the administration of village government. This involvement has had an impact on socio-economic culture in village financial management. This explanation refers from the statement of Mr Soesilo Poernomoadi (Head of Sub-district Government of Jember Regency), as follows:

“tujuan dari bantuan pendanaan ke desa adalah meningkatkan kesadaran masyarakat untuk dapat terlibat secara aktif dalam proses pembangunan, dan untuk menghasilkan usulan kebutuhan dan permasalahan yang dihadapi, sehingga bisa merumuskan untuk dapat menjawab kebutuhan yang diharapkan. Hal ini yang kita coba terus sosialisasikan bagaimana tumbuhnya kesadaran masyarakat tersebut. Oleh karena itu *madep* dan *mantapnya* pengelolaan dana di desa sangat tergantung pada sosial budaya yang ada di desa itu sendiri...desa *mawa cara...Mas*”.[“The purpose of funding assistance to the village is to raise public awareness to be actively involved in the development process, and to generate proposals of needs and problems faced, so that it can formulate to answer the expected needs. This is what we try to continue to socialize how the society's awareness grows. Therefore *madep* and *mantapnya* fund management in the village is very dependent on the social culture that exist in the village itself ... village ritual ... Brother”].

Socio-cultural aspects as explained by Soesilo Poernomoadi above according to Irawan (2017) and Said (2009) stated that the internal factors of the individual become the main in growing socio-culture to have the soul (sense) owning the village. These feelings have the effect of actively participating in village building. In line with the explanation is

also contained in the Law no. 6 Year 2014 Article 82 which explains that the participation of the community in monitoring and monitoring the development in the framework of the realization of good governance. Villagers as village owners have the right to obtain and monitor the use of funds for village development.

The socioeconomic aspects of culture in such *APBDesa* show the participation of the community to accommodate their interests in the process of preparing the financial plan. Adiyoso (2009) states that community participation in the financial plan to make the implementation of the compiled activities can be done in accordance with the expected goals. Based on this explanation, the participation of the village community gives the voting rights in the decision making process, encourages and involves and unifies the objectives.

Therefore, internal factors in the personal community become the main to be developed. The personal factor in a community depends on the appearance of the same taste (Harjito, Wibowo and Suhardjanto, 2016; Agusta, 2015; Gulsyan, 2015; Hamzah, 2015). The same taste according to Prihartanti (2012) and Sugiarto (2015) is a form of life together to see the environment as a way to live happiness. This happiness is reflected in the loss of *meri* and *pambeganinner*. *Meri* inner is the envy of losing sight of the community, while the opposite is *pambegan*. Both these feelings eliminate togetherness in building and managing the environment. Why is that? According Suryamentaram (2003, 2008) states that *meri* and *pambegan* in the life of society make individuality and indifferent behavior. This behavior makes the community order contains the desire alone without any soul in the socio-economic-cultural relations of society.

Socio-economic and cultural life is a form of village community activity. Why is that? Communities have procedures and customs that are adapted to the norms of life that have been believed. This is what makes people have differences in realizing the *APBDesa* (Harjito, Wibowo and Suhardjanto, 2016; Said, 2009). Therefore, the atmosphere creates a strong link between the realization of *APBDesa* and the internal life of the community. Internal life that is relevant to the norms of the beliefs of its community activities to realize the just prosperous.

## Community Ideas that Prosperous

Prosperous refers to the explanation of the concept of *Ki Ageng Suryamentaram* is an atmosphere where a society can feel happy together, as a result of *mangertos* (understand) of togetherness. Togetherness is a form of activity that includes unity of motion of mind, mind and body (Haq, 2011; Kushendrawati, 2012). This manifestation shows the notion that community activity is not only related to body movement or rely on measurable measurements alone. The results of the realization of this kind of activity provide a tranquility to realize the environment of the village community is *nata adilgemah rimpah loh jinawi* (prosperous).

The achievement of the atmosphere makes the community activities become *guyub rukun* to mutual understanding (*tengang rasa*) (Prihartanti, 2012). In the context of socio-economic mystique of life culture of *Ki Ageng Suryamentaram*, the achievement of society's serenity is in the form of actual mind (*sabenere*), should (*semesthine*), and proper (*sakepenake*) in running the life of society (Suryamentaram, 2003; 2008). The rules of life like this make the relationship in people's lives not only material-oriented (*ora nggrangsang*) and self-force (*ora ngaya*).

When community activity as mentioned above can result in openness to accept the reality of the interaction of openness, ownership, and responsibility in village activities. Such interaction further makes the village apparatus not arbitrary (*daksiya*) to the community and vice versa, so that both parties are equally *narima* with the efforts made together (Prihartanti, 2012; Kushendrawati, 2012). Related to this as the statement disclosed by Suryamentaram (2003) as follows:

*Aktivitas hidup masyarakat desa hendaknya tidak hanya didasarkan pada apa yang hidup telah berikan supaya tidak salah, namun juga rasa berupa sabenere, semesthine, dan sakepenake. Rasa ini menciptakan hubungan tentrem. Hubungan harmonis di dalam aktivitas hidup bermasyarakat menumbuhkan rasa rukun dan senang.*[The life activities of rural people should not only be based on what life has given so as not to be mistaken, but also the sense of *sabenere*, *semesthine*, and *sakepenake*. This feeling creates a tentrem relationship. Harmonious relationships in social activities life foster a sense of harmony and pleasure.]

The tranquil relationship resulted in belief that absolute serenity belonged only to a harmonious atmosphere. This confidence makes the minds of the people in the

relationship of building the village to be full to share, because the village's tranquility is the peace of the community (Suryamentaram, 2008; Haq, 2011; Bonneff, 1994).

This tranquility in the rural atmosphere shows the decision of the village apparatus to be together. This awareness is a manifestation of the self-disclosure of village officials to compromise on the input of community aspirations. This attitude makes decisions in *APBDesa* as a form of mutually agreed decision. Consequently, the success and / or absence of a defined program is the result of environmental reality and the inner consciousness of the apparatus and the village community. This explanation refers to Irawan (2017) and Solekhan (2014) that the basic reality of rural society is influenced by noble culture in the form of customs, norms to openly accept the empowered and usefulness of the village for the community.

The manifestation of this open attitude shows the darma devotion of village officials activity to know each other and cooperation with the society. The results of getting to know each other and this cooperation shows the relationship of brotherhood of both parties. This attitude is a manifestation of the noble character of the tradition of prosperous, that the truth of the aspirations of the people as absolute truth. The recognition of the absolute truth of the community makes the activity of life secure (Bonneff, 1994; Sugiarto, 2015).

### Research Methods

This study is a descriptive study with a case study approach, which aims at an empirical inquiry to investigate the phenomenon in depth in the real context of a village organization in reporting *APBDesa*, based on phenomena. Based on this, the research focuses on social monitoring of *APBDesa* implementation in Klompangan Village-Jember Regency. The study was conducted by direct observation and in-depth interviews (Creswell 2007, 2015; Bungin 2010; Basrowi and Soenyono 2004).

Direct observation is done from preparation of *APBDesa* to its implementation. Subsequently the interview was conducted openly to reveal the accountability and public response to the *APBDesa*. This interview presents an intimate atmosphere and typical Jawa Language and *Maduran* of Jember style answers, as a "unique" and very valuable value for this research. This interaction was conducted for six months from 14 February to 16 August 2017. Klompangan Village officials who became informants were Muhammad



Sofyan (as Village Chief), Ansori (Village Secretary), Evy Puji (Village Treasurer), Ahmad Bagus Sadewa (Head of Affairs Development as well as Implementing Activities) and Shodiq (Village Elders).

## Result and Discussion

Prosperous as referred to Suryamentaram (2008) is a condition of people who live happily in an atmosphere of togetherness among communities. Togetherness shows the loss of *raos unukul* (mutual each other) and *beda*. These two feelings are in line with what Mr. Mahfud has stated as follows:

Semua elemen yang ada disini...Mas Whed *ngilang ake rasa unukul lan beda. Ilangne du'e* [hilangnya dua]*rasa iki dadiake utuh. Kahana iki dadiake paham sing dikarepake warga dalam rembuk MUSRENBANGDesmlebune* [bisa dimasukkan]. Ini *berdayakne* wargaKlompangan, *dudu mung sewenang-wenang* (bukan hanya kewenangan sebagai aparat desa *nentukake APBDes*, sehingga warga memahami dan terbuka ngertibangun sekaligus wujudnya.*Ora mungmlaju wae* [tidak hanya setuju dan selesai saja]. [All the elements that are here ... Mas Whed *ngilang ake rasa unukul lan beda*. Missing du'e [the disappearance of two] the feeling of *rasa iki dadiakeintact*. Fenomena is understand need citizens in *MUSRENBANGDesmlebune* [can be included]. It *berdayakne* Klompangan residents, *dudu mung sewenang-wenang* (not just the authority as) village officials *nentukake APBDes*, so that citizens understand and open undestand wake up as well as his form. *Ora mung mlaju wae* [not only agree and finish it].

The same thing also stated by Sir Bagus Sadewa Ahmad, is:

APBDes yang telah mencerminkan partisipasi kebersamaan kita semua dalam menyusun urusan pembangunan. Disini...*Den*<sup>16</sup> Whedy kita hidup dalam susah, bersih dan sejahteraa bersama. *Berdaya mbangun desa kahurip bebrayan*[semangat membangun desa untuk hidup bersama]. [ APBDes that have reflected our participation in all together in developing development affairs. Here...*Den* Whedy we live in difficult, clean and prosperous together. *Berdaya mbangun desa kahurip bebrayan* [the spirit of building a village to live together]].

The two statements above are an effort to improve people's empowerment. This empowerment as an access to manage potential resources of villages that can be developed and optimized (Hartatik, 2010; Islamy, 2014; Iriawan, 2017).Moreover, community

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<sup>16</sup>Den is a typical Jemberan name which means Brother

development is also intended as referring explanation to Solekhan (2014) and Sumpeno (2011) intended as a form of efforts to increase public critical awareness, thus able to exercise control over the implementation of a development policy. This explanation is in line with the statement of Sir Bagus Sadewa Ahmad as follows:

*Oh...ya...Den seperti sabtu kemarin, saya tengah meminta keterangan terkait indikator penyimpangan proyek dana desa senilai perseh [uang] 89 juta. Dalam Rencana Anggaran dan Biaya atau RAB drainase bakal dibangun dengan batu bata, tetapi hingga 25 persen tahapan proyek, material yang digunakan justru batako. Masalah tersebut disepakati dibawa kemusyawarah tim pelaksanaan kegiatan atau TPK yang dihadiri perangkat desa dan warga. Rapat memutuskan, pembangunan yang terlanjur memakai batako tidak perlu dibongkar. Namun, selanjutnya harus memakai batu bata. [Oh ... ya ... Den like saturday yesterday, I was inquiring about the indicator of deviation of village funds project worth perseh [money] 89 million. In the Budget Plan and Cost or RAB drainage will be built with bricks, but up to 25 percent of the project stages, the materials used are precisely brick. The problem was agreed to be brought to the deliberation of the implementation team of activities or TPK which was attended by the village and residents. The meeting decided that the building that had been using the brickwork did not need to be dismantled. However, next must wear bricks.]*

The joint meeting in the management of development funds in accordance with the accounting in *APBDesa* is a form of participation, transparent, orderly and accountable. This embodiment is the supervision of the socio-economic and cultural use of village funds. Therefore, village deliberations (*rembuk desa*) become a means of finding solutions. Openness grown through village meetings in Klompangan has a very important role to play a more directed development process and in accordance with the needs of the community.

These needs are achieved with the effective and economical use of village funds. Why is that? Because the community is a source of information about the conditions, needs and attitudes of the presence of development projects. Second, the community trusts the program or project that has been announced by being involved, so that it will have a sense of ownership of the project. As stated by Mrs. Evy Puji the following:

*APBDes 2017 yang kita tampilkan dengan banner di depan tersebut membuat kita semua tak lagi pusing dan curiga untuk mempertanggungjawabkan pengelolaan pendapatan desa, dimana dana desa mempunyai porsi yang besar sekitar 810an juta, sedangkan pendapatan asli desa sebesar 17,9 juta, bagi hasil pajak dan retribusi daerah adalah 70,6 juta dan alokasi dana desa 476,4 juta. Kalau jumlah*

tersebut ditotal mencapai 1,3 miliar. Jumlah ini akan terbagi dalam pembangunan infrastruktur hampir separuh 51,6persen, selanjutnya distribusi penyelenggaraan pemerintah desa, bidang pembinaan dan pemberdayaan masyarakat. ini semua dana untuk, oleh dan bagi masyarakat Klompangan. Rapat desalah yang memutuskan pembagian ini.[ APBDes 2017 which we display with the banner in front of it makes us all no longer dizzy and suspicious to account for the management of village income, where the village funds have a large portion of about 810 million, while the original income village of 17.9 million, tax revenue and retribution the area is 70.6 million and the allocation of village funds of 476.4 million. If the total amount reached 1.3 billion. This amount will be divided into infrastructure development almost half of 51.6 percent, then the distribution of village government administration, the field of coaching and community empowerment. this is all funded for, by and for the people of Klompangan. The meeting was the one who decided this division.]

Board *APBDesa* placed in front of Pendapa Village Hall shows the openness to convey *APBDesa* in general. This provides evidence that engages the community in the process and outcomes of decisions, encourages and unifies objectives in implementation based on socio-economic and cultural contexts. The statements are in line with Mr. Ansori and confirmed in more detail by Sir Bagus Sadewa Ahmad. Mr. Ansori stated that:

*Musyawaharah ditempuh agar persoalan decepet nyelesai[selesai]. Disini model pencairan anggaran tak oneng[tidak] langsung utuh 89 juta, tetapi bertahap. Isa empat sampai enam kali, tergantung kesepakatan musyawarah...Den.[Deliberation is taken problem to decepetnyelesai [finished]. Here the budget disbursement model is tak oneng directly [indirect] 89 million intact, but gradually. Isa four to six times, depending on the consensus agreement ... Brother.]*

Furthermore, Sir Bagus Sadewa Ahmad gives the following description:

*Pernyataan MrAnsori tentang empat sampai enam pisan[kali] mekanisme adalah kesepakatan bareng. Sepakat ini antara penyedia bahan bangunan, tim pelaksana kegiatan dan pelaksana kegiatan atau PK ini. Jalannya, seorang PK menerbitkan surat permintaan pembayaran atau SPP atas suatu proyek, setelah menerima kuitansi dan syarat administrasi lain. Tanpa kuitansi, anggaran tak ade. Dari tangan PK, butuh tanda tangan sekretaris desa, lalu kepala desa, dan diteruskan kepada bendahara desa. Wujud ini diinformasikan hasil dan pengawasannya kembali kepada masyarakat.[Mr. Ansori's statement of four to six pisan [times] mechanisms is an agreement together. Agreed between construction material providers, implementing teams of activities and implementers of this activity or PK. The way, a PK issues a letter of request for payment or SPP on a project, after receiving receipts and other administrative terms. Without a receipt, the budget is takade[no]. From the hands of the PK, it took the signature of the village secretary, then the village chief, and passed on*

to the village treasurer. This form is informed results and supervision back to the community.]

Community supervision in the *APBD*Desa Klompangan arrangement has a direction to meet the needs and expectations of the community. This atmosphere has the potential to generate the exact percentage of use and affirmative programs and become a communication medium that can reduce the potential for conflict. Thus, the community and village officials have the same feeling in village program activities. This togetherness which according to Irawan (2017), Saïd (2009), Sumpeno (2011), Soleh and Rochmansjah (2015) produces civilization peace, prosperity and harmony together. Achievement of this condition is the culmination of prosperous desire. Why is that? When both parties of the community and village officials are linked, the implementation of the *APBD*Desa aimed at one is the achievement of the village budget funds that can establish its citizens. The explanation which refers to the following statement of Mr Ansori:

*APBD*Des ini Mas Whed...merupakan oret-oretan [tulisan] yang harus semua mengetahui dan memahami jumlah dan kegunaannya. Tak ade hanya kita namun juga semuanya untuk satu arah bagaimana Klompangan masyarakatnya tentram, sejahtera dan rukun tanpa ada prasangka untuk apa dana digunakan. Wis akeh contohne, ora ano manfate malah dadi cilaka urip ngunane barang sing kudune digawe srawungan...kita ditakdirkan urip srawungan dudu dewe. Ini sudah menjadi tekad kita bersama hidup dalam satu kepercayaan dalam pendopo aji soko Pandan Landung. Aji soko ini tidak akan ada artinya apabila tekate mung aji mumpung dewe. Ora ona enake rasane syukuran kembang bareng [bersama-sama]. [This *APBD*DesDen Whed ... is oret-oretan [write] that should know and understand the amount and its usefulness. Not only us but also all for one way how Klompangan society peace, prosperous and harmonious without any prejudice to what funds are used. Wis akeh contohne, ora ano manfate malah dadi cilaka urip ngunane barang sing kudune digawe srawungan...we are destined urip srawungan dudu dewe. It has become our resolve together to live in a trust in aji soko Klompangan pendopo. Aji soko will not mean anything if tekate mung aji mumpung dewe. Ora ona enake rasane syukuran kembang bareng [together].]

The village gratitude tradition according to Sugiarto (2015) and Haq (2011) shows a ceremony of inner trust, as well as the form of effort to achieve the psychic state of serenity and serenity. Conditions that provide confidence in the realization of safety and harmony in society. as this is stated by Mr Muhammad Sofyan following:

*APBD*Des wujud program yang menetapi untuk mbangun desa...Mas dari pemerintah. Olehnya kita semua diberikan kesempatan untuk nata laku desa. Ini wujud keadaan yang harus kita semua syukuri untuk selalu sepi ing pamrih

*rame ing gawe, artinya bersama-sama. Melalui tuntutan sikap demikianlah, masyarakat Klompangan dapat mencapai keadaan psikis yang slamet, yaitu beripa kembang bareng di aula sini.*[APBDes a form of program that fulfilled to *mbangun desa... Den* from the government. By him we are all given the opportunity for the village behavior. This form of circumstance that we should all be grateful for always *sepi ing pamrih rame ing gawe*, it means together. Through the demands of this attitude, the people of Klompangan can achieve a *slamet* psychic state, namely *kembang bareng* in the hall here.]

Referring to the above explanation Klompangan community believe that the APBDes is a program to create harmony between the government and the public. Is not this in line with the purpose of APBDes? The goal is as an important instrument in order to realize good village governance, in detailing the income and expenditure of village spending for the achievement of common goals. This is the essence of *Permendagri* No. 113 Years 2014 (Yuliansyah and Rusmianto, 2016; Soleh and Rochansjah, 2015).

The harmonious relationship of society reflects the sense of peace, and produces a sense of well-being and harmonious together. Prosperity is a sense of *tetirah* (sufficiency), so as to feel adequate life. While the *guyup* gave birth *mergertos* to the purpose of the right together so as to realize a sense of happiness together. As the following statement of Ki Ageng Suryamentaram (2003: 2008):

*Guyup urip nang masyarakat punika lairing mangertos datheng gegayuhaning petinggi karo wargane sesrawungan ingkang leres inggih punika sakca sesarengan, begja sesarengan.*[*Guyub* live in society is the result of understanding the common ideals between the apparatus and its citizens, that is to feel happy together.]

The embodiment of the village community creates a *mekaring kagunan, kawruh lan kasagedan* (the development of benefits, knowledge and expertise). Embodiments that can produce *tirah* sense (enough) taunts and encourage people to work diligently together, resulting in a happy together that gives rise to the benefits, knowledge and skills. This explanation refers to Mr. Ansori's statement as follows:

*DenWhed...kagunan APBDespersehsetong milyar telok ebu juta luwih [uang satu milyar tiga ratus juta lebih] merupakan abdi kita dalam membuat tatanan masyarakat untuk kawruh bebareng[pengetahuan bersama] dalam kesagedan mewujudkan tata titi lan tentrem guyub dan sejahtera bersama.*[Brother Whed ... applied APBDesperseh setong milyar telok ebu juta luwih [money one billion three hundred million more] is our servant in making society order for *kawruh bebareng* [mutual knowledge] in kesagedan realizing *tata titi lan tentrem guyub* and prosperity together.]

Achievement Klompangan community proves that *APBDesa* is a mechanism to generate social atmosphere of the community to work together. It is this kind of atmosphere that prosperous develops because of the good and the prosperous together in managing the potential of the village. Prosperous period is in the *jagad begjaor* sense prosperous and get along together. This sense becomes prosperous primacy as referring to Sugiarto's (2015), Prihartanti (2012), Kushendrawati (2012), and Haq (2011) explanations. They claim that social life is to work to cultivate *samisense* and keep up the prosperity of prosperous sense and get along together. And work to eliminate *congkrah* disease to understand that every item that there is and every waste (behavior) that has happened in the right condition to maintain prosperous sense and get along together.

The order of life eliminates the knowledge of arrogance (*cecongkrah*) by filling up the real and true knowledge to preserve happiness and common welfare. As affirmed in the following statement of Sir Bagus Sadewa Ahmad:

*Untuk menghindari pethenge [penyimpangan] anggaran, antara penggunaan dan pelaksanaannya maka kita disini memelihara keterbukaan dan pelibatan warga menjadi kunci. Ini bukan konsep tapi tataran praktek. Konsep tidak jalan Den...kalau hanya dianggan-angan. Masyarakat tidak butuh konsep tapi bagaimana bersama-sama anggaran desa ini bermanfaat bagi semua.* [To avoid *pethenge* [deviation], between usage and its implementation, we are here to maintain openness and involvement of citizens to be key. This is not a concept but a practice level. The concept is not the way *Den* ... if only dream. Society does not need concept but how together this village budget is beneficial for all.]

The emergence of open interaction and declared and mutually agreed upon *APBDes* compiled to foster and maintain a sense of prosperity and harmonious together. The achievement of prosperous atmosphere to eliminate the rules (*tataning*) people are stealthy for personal interests.

#### **APBDesa: *Welas Asih* in Social Social Relations**

Publishing *APBDesa* to show the annual financial plan of village government discussed and mutually agreed. A joint determination consisting of expenditure and financing income. Concepts that show social relationships in society. Why is that? Referring to Irawan's (2017) and Solekhan (2014) remarks that *APBDesa* shows togetherness in managing village finances in operations and development, so that activities should be shared. In line with this as Sir Bagus Sadewa Ahmad statement, as follows:

Tidak ada pengawasan yang kuat selain pengawasan sosial atas APBDes yang kami sepakati antara aturan dan kondisi masyarakat Klompangan...*Den*. [There is no strong oversight other than the social control over the *APBDes* that we agreed between the rules and the condition of the Klompangansociety...*Den*.]

Social oversight contributes to the emergence of transparency, accountability, participatory and orderly. This supervision involves the community as the main element, meaning that sense of belonging is a culture. The taste which according to Mr Muhammad Sofyan is expressed as follows:

*Raos Darbe atau memiliki disini sudah tertanam menjadi budaya turun-temurun...kalau Saya harus akui Den...tidak ada artinya perincian biaya dan mbangun desa dijalankan. Beruntungnya urip diKlompangan guyub lan rukun menjadi faktor yang terus diugemi [dipertahankan]. Banner APBDes itu juga kesepakatan bersama...bukan kami disini ingin tampil nyentrik...tapi wis podho sing dikarepne [sudah sama yang diharapkan].* *Raos Darbe* or have here is embedded into hereditary cultures ... if I have to admit that *Den* ... there is no meaning to the details of the costs and build the village. Luck of life in Klompangan guyub and rukun be a factor that continues *diugemi* [maintained]. Banner *APBDes* is also a mutual agreement...not us here want to look *nyentrik*...but *wis podho sing dikarepne* [was the same as expected].

The same thing is also stated by Mr Ansori:

*Guyub rukun cipta sgala macam kasunyatan dalamnya batin. Perannya membawa batin untuk semuanya tetap. Suasana yang tumbuh dari nyawang kareb untuk madhep ngalor sugih madhep ngidul yo sugih artinya hidup adil dan makmur bersama wargadadi mulya...renungkan Den!!!* [*Guyub rukun* all kinds of inner achieved deep. Its role brings the mind to everything fixed. The atmosphere that grows from *nyawang kareb* to *madhep ngalor sugih madhep ngidul yo sugih* means live fair and prosper with the citizens *dadi mulya*...imagination *Den!!!*]

When such awareness grows the program is shaped from its interaction with the community. Community social relations play a role in assessing and evaluating the agreed policies (Gulsyan, 2015; Islamy, 2014; Sumpeno, 2011; Hartatik, 2010). This social relation is determined by the psychology of taste for *welas asih* (Sugiarto, 2015). Deliberation villages of *welas asih* in the determination of *APBDesa* conducted by village officials with the community make interaction like brother and not mutual force (*ora meksa*). As a result, the culture of communication is not merely seeking the interest of the people, but it is also an inner struggle to keep the brotherhood together. This is shown in the dialog as follows:

MrShodiq : *Lek tak nyakin sing wis dadi budhi pakerti aluhureapararat desa tak samunungmung wawasan urip tak ngalpake nyukani welas asih, aristonodigaweanendamel sesrawungan hubunganipun uripe warga dudu retambekakeprogram lan barang. Enggihakeprogram awujud warga mboten begja lan wonten barang ananging wargabanjurcilaka. [The belief in the guidance of the noble character of the village apparatus is a view of life to give *welas asih*, making interaction of communication with the citizens not as programs and goods. There are programs but the unjust citizens are prosperous subsequently exist but the citizens are disappointed]*

MrMuhammad Sofyan :Egiik...

Whedy : *Sek adawane mekaten rembukwarga dalambudaya welas asih niku menapo iik Bah. Tak beneren Warga kita mesthi tak mestine kepingin ngerepakenetak kanana tentrem tak kanonanurip. Tentreman inggik nyato tak sampenelembannelulusan medal hubungan welas asih wadahne aparat desa dan masyarakatnya. Tak onneng wujud blass cathetan program APBDesa sing oraerembuke warga kasebut, mlakune desa ora ojrit.[Allright...Bah. Clearly our citizens want to feel the presence of serenity in the activity of live. This tranquility is clear only and passed through the means of communication want to feel between the village apparatus and the community. Can not be held at all the recording of APBDesa program without the agreement of the citizens, the village road is not smooth.]dipun perluaken?[Should the community consultation be required?]*

MrShodiq :*Tak belukake namung dipun betahaken, ananging kedah menika...Cong. Cathetan ngengingi program adesa sade kesepakatan warga niki, namung repartesene ayekke paugeran tanpo srawung welas asih tak bedde badhe areppe ajinipun, abilok budaya luhur wargarembuk desa ing Klompangannek ikiasawarane srawung welas asih tak olehane lahan kangge semi, etawane awujud budhi pakerti luhur hubungan bathin lek manahe khabehi. Bab respetening ing desa sanes enggik kemawon taksablene semi.[Not only necessary, but must be...Cong. Notes about the village program have become the agreement of all citizens here, just as a guide without compassionate communication will not have value, because the sublime culture of village meeting in Klompangan this presence of sense communication is given place to grow, as a manifestation of noble character our inner relationship together. This in other villages may not grow.]*

MrMuhammad Shofyan : *Ahubungannebathin welas asih abiluk arupi wujud reraketipu tak iye pasedherekan aparat lan warganipun. Asawane sampun diaturaken sedherek, tak abilok taksih mbonten percoyo malih? Aewujud kecilngcaproyane kanthi*



*bathin welas asih asebut lek khabehi dhateng mriki saged madhep ngalor sugih madhep ngidul sugih, Madep tak apneke MantepMas Whedy.*[Inner communication compassion is the embodiment of brotherly bonds of the apparatus and its citizens. If you have said, do you still not believe it anymore? The term with such *welas asih* we can *madhep ngalor sugih madhep ngidul sugih, Madep and Mantep*BrotherWhedy.]

MrShodiq

: *Eggikkkn, madhep ngalor sugih madhep ngidul sugih aniki tenaneaparap lan warga manunggal arespanen saking asilipun srawung kanthi bathin welas asih.*[True, *madhep ngalor sugih madhep ngidul sugih* south between the unity of the apparatus and the citizens in the can of *welas asih* communication.]

Proverbs *madhep ngalor sugih madhep ngidul sugih* so *Madep* and *Mantep* in the dialogue is a close communication fraternity in the process of preparation and implementation of *APBDesa*. This proverb shows the activity of village deliberation as the achievement of social supervision to reach a just and prosperous society. Achieving not only success in transparency, accountability, participation and discipline, but also a relationship of good trust that continues to be established with the community. Regarding this matter, Mr Ansori stated as follows:

*Komunikasi welas asih menciptakan etika komunikasi program pelaksanaan APBDes dalam ungkapan madhep ngalor sugih madhep ngidul sugih, maksudnya aparat desa gemar mendambakan hubungan baik dengan masyarakat. Pemahaman ini menunjukkan keterbukaan, partisipasi, tanggung-jawab untuk memberikan keyakinan bahwa persentase dana desa dapat digunakan secara merata, serta menjaga hubungan persaudaraan dengan masyarakat... saduluran sak khabehi.*[Compassionate communication creates the communication ethics of the *APBDes* implementation program in the expression *madhep ngalor sugih madhep ngidul sugih*, meaning the village apparatus likes to crave good relations with the community. This understanding demonstrates openness, participation, responsibility to provide confidence that the percentage of village funds can be used equally, as well as maintaining brotherly relationships with the community ... *saduluran sak khabehi*.]

The belief in the phrase *madhep ngalor sugih madhep ngidul sugih* that is meant by Ansori guide thinking on the rationality reflective village officials in dealing with its citizens. The reflective rationality intended here is to place the inner Klompangan villagers as an integral part, to achieve truth and happiness in communication of *APBDesa* implementation.

Such reflective rationality makes the village officials aware that the implementation of the *APBDesa* is a program of, by and to return to all citizens. Such beliefs can avoid misuse of the use of funds at will. This explanation based on Mr Shodiq statement is:

*Acathetan papan APBDes ade ingbalai desa niku awujud bedane Klompangan anggenipun sawung harmonis kaliyan warga sak khabehi. Warga kito ngenuti abilih asawung welas asih kados dene Nak Whedy ucapake niku wau ingkang sadanganipun niki diageanaken, kangge nawakaken sawungan sade assepakatan akabehi warga. Welas asih asamaringi aparat desa sak khabehi wargaanesiabelikun harmonis sesambahani mbangun desa. Budaya sawungan niki wujud keyakinan kito sekhabehe dhateng Klompangan sawungan sumadulur tetep. Bathin sumadulur iki amenehi wawasan asarupineora ana bedane antra aparat lan warga, yaiku urip hamemayu hayuning bebrayan mbangun desa.*[Notes APBDes boards in the village hall is a form of difference Klompangan to relate harmoniously with all citizens. Citizens here are aware of compassionate communication as Nak Whedy says that's what's been used, to get in touch to reach agreement of all citizens. Compassion gives the village apparatus and all its citizens harmoniously build the village. Culture relates this as a shared belief in Klompangan to maintain the relationship of *sumadulur*. This sense *sumadulur* give life order no difference between apparatus and citizen, that is life of *hamemayu hayuning bebrayan mbangun desa*.]

Pernyataan MrShodiq di atas senada juga dengan pernyataan MrsEvy Puji berikut ini:

*Keyakinan Mas...tuntunan keterbukaan berhubungan selalu menumbuhkan kerukunan hidup, memberikan garis pada terwujudnya batin akrab dalam menanggapi interaksi komunikasi pelaksanaan APBDes Batin akrab ini merupakan bentuk welas asih sebagai warga Klompangan bukan aparat. Batin ini berubah dari manusia menjadi manusia, yaitu memayu hayuning urip bebrayan adil dan makmur tanpa korupsi...nyakin Saya itu Mas Whedy.*[The belief of Mas ... the guidance of openness is related always to foster the harmony of life, giving the line on the realization of the familiar mind in response to communication interaction implementation of *APBDes* sense familiar is a form of *welas asih* as citizen Klompangan instead of apparatus. This mind is transformed from human to human, that is *memayu hayuning urip bebrayan adil dan makmur* without corruption...I Belief... Mas Whedy.].

*Hamemayu hayuning urip bebrayan* as the embodiment of a just society, prosperous and prosperous as disclosed Mr. Shodiq and Mrs. Evy Puji it causes *antenge mantheng sugeng jeneng wujude ngawaslaku ing galihe rasa*<sup>17</sup>. Awareness of fair, prosperous and prosperous life is a form of expression *madhep ngalor sugih madhep*

<sup>17</sup> The sentence in Indonesian language reads: The tranquility of life that can direct the supervision of activity in the inner manifestation.

*ngidul sugih hamemayu hayuning urip bebrayan* for all citizens Klompangan. This phrase is a social oversight metaphor that must be of the whole mind of the apparatus and its citizens.

The use of the phrase for village officials and citizens gives a mystical togetherness, namely the attitude of not wanting to win themselves and vying for treasure, all deeds based on inner peace to jointly build from, by and for the village. The concept of, by and for such a village makes the lives of all citizens to be just, prosperous and prosperous.

Guidance of the noble teachings that are believed and preserved Pandan Landung community make the implementation of the program *APBDesa* create a harmonious relationship in conducting activities of social life. In line with the above, the following is the statement of Mr. Muhammad Sofyan:

*Madhep ngalor sugih madhep ngidul sugih hamemayu hayuning urip bebrayan* inilah ungkapan hasil komunikasi rasa welas asih seluruh warga disini. Tidak ada aparat, yang ada hanyalah warga Pandan Landung. Budaya luhur ini perwujudan harmonis kehidupan kita dalam atap Pendopo Aji Soko. Komunikasi rasa welas asih ini memberikan rasa keuntungan ketepatan pelaksanaan program desa. Ini bukan ungkapan yang tiba-tiba muncul tetapi tuntunan budi pekerti luhur pandangan hidup kami semua disini. Apapun dana yang diberikan kalau semua merasakan hidup adil, makmur dan sejahtera terwujud. Ini sudah keyakinan kami semua untuk guyub dan rukun dalam nuasa kemasyarakatan. [*Madhep ngalor sugih madhep ngidul sugih hamemayu hayuning urip bebrayan* is the expression of the results of the compassionate communication of all citizens here. There is no apparatus, only residents of klompangan. This sublime culture embodies our harmonious life in the roof of Pendopo Aji Soko. This *welas asih* communication provides a sense of advantage for the accuracy of the implementation of village programs. This is not a sudden phrase but the noble guidance of our view of life is all here. Whatever the funds are given if all feel a fair life, prosperous and prosperous materialized. It is our belief all to be happy and in harmony in social aspect.]

The above explanations and statements are similar to the dialogue below:

Mrs Evy Puji

: *Tata kelola APBDes menghadirkan komunikasi batin welas asih untuk perwujudan adil, makmur dalam penentuan dan pelaksanaannya. Ini kesadaran munculnya RPJMDes, RKPDDes, dan APBDes tahun sebelumnya.* [The governance of *APBDes* presents compassionate inner communication for the realization of justice, prosperity in the determination and execution. This awareness of the emergence of *RPJMDes*, *RKPDDes*, and *APBDes* the previous year.]

- Mr Ansori : *Teruse...Mbakyu Evy bahwa jalannya aktivitas hidup desa menempatkan kesadaran komunikasi guyub dan rukun. Hubungan komunikasi ini membuat kami semua untuk mengerti dan paham bahwa APBDes dikelola dengan baik berdasarkan budaya kami disini...Mas[Teruse...Mbakyu Evy that the course of village life activity puts awareness of communicating and harmonious communications. This communication relationship makes us all to understand and understand that APBDes is well managed based on our culture here... Mas]*
- Whedy : *Unik dan jelas berbeda dengan yang lain, padahal persentase sudah ditetapkan?[Unique and distinctly different from others, whereas the percentage is already set?]*
- Mr Ansori : *Prosentase telok poh telok, lemak setong, duwek pat telok, tiga belas koma satu sampai nol koma telok. Khabehi sudah menjadi kesepakatan bersama yang harus juga diumumkan...Mas.[Percentage three at three, fifty one, two point three, thirteen point one until zero and tiga. Khabehi has become a mutual agreement that must also be announced ... Mas.]*
- Mr Muhammad Sofyan: *Penglihatan dan pengetahuan APBDes hanya dapat hadir karena satu jalan, berupa kesadaran keyakinan yang ditunjukkan budi pekerti luhur pandangan hidup, karena pandangan hidup bagi kami merupakan tatanan paugeraning urip, yang menjamin ketenteraman hidup dari aktivitas hidup bermasyarakat ini sebagai jalan hidup kami. Ketika desa mendapatkan dana.[The visions and knowledge of APBDes can only be present because of one way, the consciousness of belief shown by the noble mind of the view of life, because our view of life is the tatanan paugeraning urip, which ensures the peace of life from this community activity as our way of life. When the village gets funding.]*
- Mr Ansori : *Kesadaran untuk memahami pelaksanaan APBDes yang demikian ini merupakan sumber pengetahuan komunikasi penentuan prosentase kesepakatan warga yang utuh. Ambil contoh cara kami selama ini dalam komunikasi penyusunan APBDes. Jika kami belum merasakan hadirnya keyakinan keutuhan, maka pasti kami akan menanggapi dengan ngoyo sak karepe dhewe<sup>18</sup> aparat. Padahal APBDes dari sumber pendapatan dan pengeluaran harus pok [seimbang]. Pok-pok an inilah memberikan makna adil, makmur dan sejahtera.[Awareness to understand the implementation of this APBDes is a source of communication knowledge determining the percentage of the whole community agreement. Take the example of our way all this time in communication preparation APBDes. If we have not felt the presence of confidence in*

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<sup>18</sup>Ngoyo Sak Karepe Dewehave a sense equivalent to the pursuit of their own desires.

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wholeness, then surely we will respond with *ngoyo sak karepe dhewe* apparatus. Whereas *APBDes* from sources of income and expenditure must *pok* [balance]. *Pok-pok* an this gives the meaning of fair, prosperous.]

Mr Muhammad Sofyan : *Pok-pokan...itulah target sedaya dulur disini. Kemakmuran itulah lah Mas tujuan kami...sudah bukan warga Klompangan ketika ungkapan kami semua untuk tidak welas asih. Ora ano untunge blasss [tidak ada keuntungan sama sekali] dana desa dalam APBDes digunakan mbuka tidak untuk pelayanan hamemayu urip bebrayan dan mbangun desa.[Pok-pokan ... that's the target as far as dulur here. Prosperous is our goal Mas...is not a citizen Klompangan when our expression all for not compassion. Ora ano untunge blasss [no benefit at all] village funds in APBDes are used not for hamemayu urip bebrayan and mbangun desa.]*

Mr Ansori : *Kesadaran...inilah pengawasan kami...yang harus dijalankan tanpa ada ungkapan untuk menggunakan yang lainnya. Kami bukan aparat namun kami deadalah warga Klompangan...Bukannya hidup sendiri tanpa hidup bersama. Ungkapan yang sering kami berikan saat penyusunan APBDes dilaksanakan...esuk peteng[pagi malam]kan sudah Mas Whedy lihat dan saksikan sendiri...masak harus saya hancurkan kepercayaan ini, karena perseh tak ade lebessabelihe [uang tidak ada habisnya]...abisane kahana urip tak sesabenipun[dan hilangnya hidup bersama]madhep ngalor sugih madhep ngidul sugih. Ini ungkapan hasil pikiran nyata dalam menanggapi kekuatan batin semua untuk hidup adil, makmur dan sejahtera bersama.[Wareness ... this is our oversight...which must be run without any expression to use the other. We are not officers but we are dead people Klompangan...instead of living alone without living together. The phrases we often give when APBDes are being arranged ... tomorrow night [morning evening] have Mas Whedy see and see for yourself ... why must I destroy this belief, becauseperseh tak ade lebessabelihe [money is endles]...abisane kahana urip not sesabenipun [loss of life together] madhep ngalor sugih madhep ngidul sugih. This is the expression of the outcome of the real mind in response to the inner power of all to live a just, prosperous life together.]*

Mrs Evy Puji : *Adil, makmur dan sejahtera itu keyakinan kami...bukannya kami selalu diawasi...ini yang membuat kami semua sadar pentingnya hidup bersama.[Fair, prosperous is our belief ... not that we are always being watched...this is what makes us all aware of the importance of living together.]*

Whedy : *Pengawasan sosial yang Bu Evy?[Social supervision Mrs Evy?]*

All : *Benar...*[All right...]

### Conclusion

Accounting knowledge is a social knowledge that benefits human beings, not human knowledge. Accounting knowledge generates financial information used by humans. If accounting is not able to produce information that is beneficial to humans then accounting will be abandoned by its users, unless imposed (Warsono 2010:38).

Social supervision in *APBDesa* in Klompangan Village gives openness to run the program. The result shows that the village councils of *welas asih* in the determination of *APBDesa* conducted by the village apparatus with the community make interaction like brother and not mutual force (*ora meksa*). As a result, the culture of communication is not merely seeking the interest of the people, but it is also an inner struggle to keep the brotherhood together.

The atmosphere keeps *hamemayu hayuning urip bebrayan* as the embodiment of a just society, prosperous. This embodiment is a prosperous sense for *madhep ngalor sugih madhep ngidul sugih*. This is the social oversight that must be from all the minds of the apparatus and its citizens to give a mystical togetherness.

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