

***Rokat Dhisa* Philosophy Towards Transparency and Accountability of Village Financial Management**

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Abstract: This research aims to analyze the internalization of the *Rokat Dhisa* philosophy of transparency and accountability applied in financial management in Marengan Laok Village, Kalianget District, Sumenep Regency. This research is a qualitative descriptive research with a phenomenological approach using primary data in the form of an interview guide given to participants selected as research samples. The research results show that the value of *Rokat Dhisa* is reflected in the transparency and accountability of financial management in Marengan Laok Village, namely community values and togetherness values which are reflected in transparency, namely the Village Government is transparent with the community. Second is the value of harmony and unity which is reflected in transparency, namely in the form of community involvement in monitoring the implementation of activities until they are completed. Third is the value of a sense of responsibility and discipline which is reflected in accountability, namely the implementation of village financial management is carried out based on the Village APBDes, Fourth is the value of honesty which is reflected in the form of transparency and accountability through work carried out during one period, and Fifth is the value of Beauty which is reflected in transparency and accountability in which the Village Government has systematically developed a process for managing village finances together with the community.

Keywords: *Rokat Dhisa* , Transparency and Accountability.

Introduction

The development of public sector accounting in Indonesia is increasingly rapid with the implementation of regional autonomy which emphasizes local governments. The establishment of this regional autonomy system encourages all levels of local government, both at the provincial level and village level governments, to be independent in improving development and community welfare. Each level of government in the region has the rights, authorities, and obligations to manage the resources they have to realize the objectives of implementing the regional autonomy system. With the regional autonomy system,

financial management is entirely in the hands of the local government (Thomas, 2018:13).

In Law No. 6 of 2014 concerning Villages, it is very clear about Village governance, which states that a Village is a legal community unit that has territorial boundaries that is authorized to regulate and manage the interests of the local community that is recognized and respected in the government system of the Unitary State of the Republic of Indonesia. The basis of thinking in regulating villages is diversity, participation, original autonomy, democratization and community empowerment. Village governance based on Law of the Republic of Indonesia No. 6 of 2014 concerning Villages is the implementation of government affairs by the Village Government and the Village Consultative Body in regulating and managing the interests of the local community based on local origins and customs that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Each village has different characteristics based on local wisdom (diversity of customs, race, culture, and religion), and has unique ethical and religious values. The practice of accountability and transparency in the context of government and business organizations emphasizes more on the dimensions of human relations with humans so that the nature of accountability and transparency of management emphasizes more on the physical aspects (technical and clerical) which ignore the mental and spiritual aspects. This is not in line with the concept of accountability as a product of social construction that is full of values. The responsibility of the organization cannot be separated from the cultural-based values that it upholds (Paranoan, 2018:122).

Accountability is a form of village financial management carried out in accordance with accounting rules, which means that everything is well organized along with evidence of income and expenditure. While transparency is a form of transparency or openness to the community regarding the management of finances so that the community can know the form of income and expenditure of village funds . So that with proper and good accountability and transparency in a village, it will also create good village financial management, so that village growth and development run well (Gian, 2018:41) .

Before coming into contact with foreign cultures, the local culture of each region has noble values that are practiced by public organizations in the management and operation of local public organizations in the past. Every culture that exists in a village certainly influences every attitude and habit of its people, including in the management of accountable and transparent village finances. Every culture that is carried out will of course, more or less, enter into habits in managing organizations and even managing finances, so that every culture that is pure in its values that contain many values of goodness should indeed be able

to bring about transparent and accountable village financial management so as to produce good financial management (Darwis, 2018: 22) .

The values in a *Rokat Dhisa* will certainly be inherent in the community and will become a character in their lives. Village financial management must be transparent and accountable, therefore with the *Rokat Dhisa* culture with the values contained in it such as togetherness and responsibility will give rise to a transparent nature in village financial management towards the community because a village must be together with the community and have the responsibility to prosper the community in all village activities and management. The values of discipline and honesty will be reflected in the values of accountability because village financial management must be in accordance with the rules and discipline, not management without rules and there is honesty in the rules and management. In addition, the values of gratitude, friendship, solidarity and other values should be able to be realized in village finances as well as possible for the community.

Village financial transparency is a very sensitive issue for the Village Government and the local community. Based on the budget that is distributed and the *Rokat Dhisa* culture that is so inherent in Marengan Laok Village, it should be able to improve the welfare of the village community and ensure development in the village with transparency and accountability in village financial management. Kalianget District is a fairly large district. The assistance and budget distributed in each village in Kalianget District and the many issues related to injustice in its distribution by the community, it is very important to understand how the *Rokat Dhisa* philosophy plays a role in the transparency and accountability of the Village Government in managing village finances in Marengan Laok Village, so that the community understands and understands the performance of the village government and the accuracy of the distribution of village finances in Marengan Laok Village is in accordance or not with the *Rokat Dhisa* culture. Based on the background above, the researcher conducted a study to obtain an overview of the internalization of the *Rokat Dhisa* philosophy towards transparency and accountability carried out by the village government to the community, whether it is indeed transparent and accountable in accordance with the *Rokat Dhisa* culture, so the title of the research that was raised was "Internalization of the *Rokat Dhisa* Philosophy Against Transparency and Accountability of Village Financial Management (Case Study: Marengan Laok Village, Kalianget District, Sumenep Regency)".

Based on the background above, the formulation of the problem can be drawn, namely how is the internalization of the *Rokat Dhisa* philosophy towards transparency and accountability applied in financial management in Marengan Laok Village, Kalianget District, Sumenep Regency? The purpose of this study is to analyze the internalization of the *Rokat Dhisa* philosophy towards

transparency and accountability applied in financial management in Marengan Laok Village, Kalianget District, Sumenep Regency.

Literature Review

Village Finance

According to the Republic of Indonesia Law Number 6 of 2014, village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. Village finances are managed based on the principles of transparency, accountability, and budget discipline. The village head is the holder of the authority to manage village finances and represents the village government in the ownership of separated village assets. The village head in implementing village financial management is assisted by the Village Secretary, Village Treasurer, and Section Head. Village financial management is carried out in the form of village policies in the form of the Village Income and Expenditure Budget (APBDesa) (Mulhammad, 2007: 113).

Village finance is the rights and obligations of the village in the context of organizing village government that can be valued in money including all forms of wealth related to the implementation of the rights and obligations of the village so that it needs to be managed in a village financial management system. Therefore, in managing village finances, a regulatory standard is needed starting from the aspects of planning, implementation, administration, financial reporting, and village accountability. (Hidayat, 2018: 121).

Rokat Dhisa 's Philosophy

Rokat Dhisa has existed since the time of our ancestors and continues to be preserved until now by village advice, where this culture continues and is carried out every year so that the *Rokat Dhisa* culture does not die out and is still strong in certain villages. *Rokat Dhisa* emerged because of the ancestors' gratitude to Allah SWT for the blessings that have been given to the village, so *Rokat Dhisa* is a form of giving from some of the blessings that have been given by the creator. The purpose of holding *Rokat Dhisa* is not only for gratitude but also with the hope that their village is kept away from danger and always given safety.

The cultural philosophy is very strong and passed down from generation to generation in society, as an expression of their gratitude to God for the abundance of sustenance and fish in the sea and to ward off disasters that will come to the people in the village. Furthermore, this culture is continued by the community until now with various series of activities and prayers to be kept away from all kinds of diseases and receive blessings from Allah SWT. In addition to preserving ancestral culture, it can also be an event to foster friendship, togetherness, and solidarity in the local community (Koentjaraningrat, 2019: 13).

Values in Rokat Dhisa

In addition to the philosophy in *Rokat Dhisa* also has social and religious values in it. Not only religious values are in the implementation of *Rokat Dhisa*, but also have social values, harmony, unity, beauty, and preservation of customs in it. Some of the values contained in *Rokat Dhisa* are (Gian, 2018: 22) such as honesty values, social values (society/togetherness), harmony and unity values, beauty values and responsibility and discipline values.

Transparency

Orsandi (2018: 62) states that transparency is a principle of openness that allows the public to know and get access to the widest possible information about regional finances. With transparency, it guarantees access or freedom for everyone to obtain information about the implementation of government, namely information about the policy making process, and its implementation and the results achieved.

Transparency can be done if there is clarity of duties and authorities, informal availability to the public, an open budgeting process, and assurance of integrity from independent parties regarding fiscal forecasts, information, and its elaboration. Government openness is an absolute requirement for an efficient government. Openness means that everyone knows the decision-making process by the government. There are three main elements of government openness that enable public participation, namely knowing the decision-making process for draft plans, thinking together with the government about decisions or draft plans that will be carried out by the government, deciding together with the government. In regional financial reports, it must be transparent in accordance with regulations such as realization reports and accountability reports for the realization of the implementation of ADD and village funds submitted to the Regent/Mayor through the sub-district head (Tambuwun, 2018: 66).

Accountability

According to Tambuwun (2018) Accountability is an obligation to the responsibility of a trustee to manage, present, report and convey all activities carried out to the trustee. The principle of Village Financial Management is managed based on the principles of transparency, accountability, participation and is carried out in an orderly and disciplined budget.

Clean government and good governance are characterized by three main pillars which are basic elements that are interrelated, namely participation, transparency, and accountability. One effort to reduce the occurrence of irregularities in government is to implement a good public accountability system. In implementing government, the village government is required to manage village finances accountably, meaning they are legally accountable and participatory, meaning involving the community in the process. In addition, village finances must be recorded and reported in accordance with the rules of the government financial accounting system.

Methods

The research method used is a qualitative research method using a phenomenological approach, namely in-depth research to uncover problems based on phenomena and events in society. The study aims to examine the internalization of the *Rokat Dhisa* philosophy towards transparency and accountability in the financial management of Marengan Laok Village, Kalianget District, Sumenep Regency.

The types of data used in this study are textural description and structural description, namely what is experienced by the research subject about a phenomenon, where what is experienced is an objective aspect, factual data, things that happen empirically. And how the subject experiences and interprets his experience. This aspect concerns the opinions, explanations, feelings, hopes, and other responses of the research subject related to his experience. The source of informants in the data search are parties who have a relationship and understand the problems being studied such as the caretaker consisting of the Village Head, Village Treasurer, and Village Cultural Leader.

The technique of collecting information or data in the field in this study consists of three stages, namely 1) observation, 2) interviews, and 3) document collection. Data collection aims to obtain more precise information, so that information is obtained correctly and precisely. In phenomenological research there are structured and specific data analysis methods developed by Moustakas (1994: 31), namely: (1) Horizontalization, (2) Textural Description, (3) Structural Description, (4) Description of the meaning of the phenomenon. Data analysis is carried out continuously, taking place while data collection is taking place and after the collection is complete.

Findings

Rokat Dhisa in Marengan Laok Village

The community with the majority of its members being Muslim, interprets Rokat as a reflection to be grateful for the blessings and favors of Allah. Reflection is applied by carrying out a *selamatan* or reflecting on a wish, desire. This is done by the community with the aim of expressing gratitude to Allah for all the blessings that have been given in previous years or is done by the community with the intention of avoiding danger or disaster. Even more detailed, Rokat is also done to ask for pleasure, prosperity and safety in the following years.

The first fact is that the Rokat tradition is a ceremony held to ward off disaster, congratulate and pray for the community and village. Second, the background of the Rokat ceremony is basically ritualistic and has become a tradition of the local community. The community believes that if Rokat is not held, there will be many plagues, sustenance will not flow smoothly, and so on. Third, in the Rokat tradition ceremony there are symbols of non-verbal communication in the form of offerings of all kinds of human life necessities such as food, clothing,

money, fruits, cooking utensils, bathing utensils, sleeping utensils, and so on. Fourth, symbols of non-verbal communication also take the form of actions that are manifested in the procession or ritual of events such as khataman, talilan, reading yasin, even in the Rokat tradition in other areas such as Banyuwangi or Madura there are dances, throwing rice, sawer and plowing land on the edge of the sea or throwing offerings in the middle of the ocean. This is a symbol of a cultural tradition that cannot be separated from the beliefs of the local community. Fifth, all objects and symbolic actions have meaning as a form of gratitude and prayer to Allah. Gratitude for being given health and enjoyment of life by Allah and prayers that society is kept away from all kinds of life's calamities.

The *Rokat Dhisa* tradition is held once a year. While the time of implementation is based on the Qamariah calendar and adjusted to the agreement of local fishermen. Usually held during the full moon, because fishermen do not go to sea, considering that at that time the sea water is high. The *Rokat Dhisa* tradition by the fishermen is an expression of gratitude from the fishermen community for the sustenance and safety given by God Almighty through nature, especially the sea. However, now, it is also used as a means of culture and tradition for the fishermen community in Marengan Laok Village, Kalianget District, Sumenep Regency. In addition, *Rokat Dhisa* is also a means to re-explore various local potentials through local arts, which involve almost all levels of society in Marengan Laok Village.

This series of activities is also accompanied by a folk festival with various entertainment (*Topeng, Kirap, Ludruk and Pengajian Akbar*) and culminates in a larung sesaji event with dozens of decorated boats. The cost per boat complete with decorations reaches millions of rupiah, while the number of boats used and decorated reaches dozens of boats. The Cultural Perspective of the Community in Marengan Laok Village is very thick with Islamic culture. This is understandable because almost all villages in Sumenep Regency are strongly influenced by Islamic cultural centers which are reflected in the existence of pengajian groups in the community.

Village Financial Management Planning

At this stage, village finance begins with the Village Medium-Term Development Plan (RPJMDesa). Where the RPJMDesa is made at the beginning of the period after the election of the Village Head, this RPJMDesa is a planning document as a direction for village activity policies, village development that looks at the RPJMD. RPJMDesa is used to create annual village planning documents, namely the Village Government Work Plan (RKPDesa). The preparation of this RKPDesa is a guideline in the preparation of the Village Revenue and Expenditure Budget Plan (RAPBDes). This RPJMDesa must be accountable to

the community, because this document contains activities that are the aspirations of the community.

The village government has the responsibility to carry out the work program in the RKP because this is separate from the RPJM, the RKP is used as the basis for compiling the RAPBDesa which will become the regulation on the APBDesa that has been approved by the village secretary. So that the draft is ratified as a village regulation and has a legal basis that is the responsibility of the village government to implement. Accountability in village financial management is very visible through the rules that are actually implemented by the Village Government.

Village deliberations are held to discuss village activity programs that are arranged in the RPJMDesa, the priority scale will be determined. The RKP is used as the basis for the preparation of the RAPBDesa by the secretary. This RAPBDesa will later be immediately submitted to the BPD as a representative of the community. Community representatives will later find out information about the APBDesa that has been approved in the form of a banner, as well as details of the expenditure and income budget for one year.

Based on the results of data analysis, at this planning stage the Marengan Laok Village government has carried out transparency or in accordance with Law Number 20 of 2018. In Planning in Marengan Laok Village, it is first carried out with a Hamlet Deliberation (Musdus) where this is to collect all community aspirations. The Village Deliberation (Musdes) is held to discuss or synchronize what has been agreed upon in the Hamlet Deliberation (Musdus) and clarify development for 5 years. Implementation and sources of funding by inviting community representatives such as Ketula RT, Ketula RW, Head of Hamlet, BPD, Community Leaders, Youth Leaders, PKK, and Village Apparatus to attend the village planning meeting.

The results of the village deliberation agreement will be stated in the minutes and become the preparation of the Village Medium-Term Development Plan (RPJMDesa) and agree on the priority of village activities and needs that will be used as material in the preparation of the RKPDesa. This RKPDesa is a reference for the APBDesa, but the secretary previously prepared a draft of the APBDesa to be reported later to the Head of Delsa. Where the APBDesa regulation is ratified together with the Village Head, BPD and reported to the Regent through the sub-district head. The APBDesa that has been determined by village regulations will guarantee the implementation of village programs or activities .

Implementation of Village Financial Management

At this stage, financial management is carried out by the Implementation Team which is responsible for the management and implementation of the program in each hamlet. In the activities, the implementation team and secretary

make a payment request letter (SPP) to be submitted to the village head of Marengan Laok which will later be disbursed from the treasurer as an implementation activity.

In the implementation process, everything is carried out according to what is stated in the program, meaning that the village government together with the community only carry out what has been registered so that everything is structured and runs neatly. Regarding information about activities that have been carried out, it is indicated by a project board at the implementation site, so that the community can find out and see the information in detail on the project board.

The accountability process is always carried out by the Village Government, both in collaboration with the secretary and the implementation team in the implementation of each village plan, so that all financial management is always accounted for in its implementation. At the implementation stage, the village also involves the community to carry out activities from the village government and also as workers, and are given freedom and control over these activities.

The Marengan Laok Village Government directly involves the Marengan Laok village community to directly monitor the progress of activities funded by village finances. In addition, the village government places a project board containing information about the implementation such as the duration of the work, type of work, length, width, especially the amount of costs and volume. The provision of a project board is to provide information to the community about the results of the implementation of the activity. In this case, the Marengan Laok Village Government has implemented openness to the Marengan Laok Village community.

In terms of implementation, the Marengan Laok Village Government is quite in accordance with Law Number 20 of 2018. Financial management in the implementation in Marengan Laok Village is carried out after the Village Budget has been ratified in the Village Regulation and is guided by the Village Budget that has been set. The Marengan Laok Village Government hands over all responsibility to the Activity Implementation Team, as well as work programs that are in accordance with the budget in the Village Budget. In providing the budget, the TPK submits the SPP and is first verified by the Secretary whether or not it is in accordance with the RAB in the Village Budget and the Village Head approves it before it is given to the Treasurer for the disbursement process.

The report from the beginning to the end must be accounted for by the Activity Implementation Team to the Treasurer as evidence to the Marengan Laok Village Government that the activity is running smoothly and funded from village finances, and is proven by the installation of a detailed information board containing the name of the activity, length, width, volume of activity, and the amount of costs used in the implementation of each activity implementation so that the community clearly knows the form of transparency and accountability

applied by the Marengan Laok Village government.

Administration of Village Financial Management

Village Financial Management is mentioned in Law Number 20 of 2018 which states that the administration stage is carried out by the Treasurer for each recording of cash income and expenditure, as well as closing at the end of each month in an orderly manner. The Treasurer uses the General Cash Book, Tax Assistant Cash Book, and Bank Book to assist in recording. All results are reported through an accountability report to the Village Head as the person in charge.

Law Number 20 of 2018 states that administration is carried out by the Village Treasurer. And the Treasurer is required to record receipts and expenditures and close the books at the end of each month in an orderly manner, and is required to account for money through an accountability report to the Head of Marengan Laok Village. In the administration of receipts and expenditures carried out by the Treasurer, namely, the general cash book, the tax assistant cash book, and the bank book. All cash receipts are made into receipts which are proof of transactions that arise due to receipts as a means of payment.

Reporting and Accountability of Village Financial Management

At this stage the treasurer is responsible for making village repeat reports, the report is made based on the activities carried out by the implementation team. The village government will later submit the report to community representatives or BPD and the Regent. The Marengan Laok Village Government, in addition to making manual records, also uses the Siskeudes application or system to facilitate data input. Where later the report is inputted in its entirety that needs to be entered into Siskeudes. With the Siskeudes system or application, the village treasurer already feels accountable in the reports made. Judging from its transparency, the village government has installed a banner containing the use of village repeat information and to make it easier for the public to find out information about the use of the budget.

Law Number 20 of 2018 in carrying out duties, authorities, rights and obligations, the village head is required to report the use of village finances. Reporting is a form of implementation of duties and responsibilities given to convey results related to work carried out during a period. Transparency provided by the Marengan Laok Village Government is a benchmark in reporting. The village government is responsible for submitting reports to the BPD as representatives of the community and the Regent so that it can be assessed whether or not the planning in the RKPDesa and APBDesa that have been implemented by the government is appropriate.

The report given to the Regent and BPD must be in accordance with the

results submitted by the Implementation Team. The Treasurer makes a report in hardcopy and Siskeudes, and the Village government will later provide activity information to the community. The Accountability Report for the Realization of the Implementation of the Village Budget given by the Marengan Laok Village Government is an accountability report for the management of village repetition. In this case, the implementation of the Village Budget must be accountable to the government or the community. This Village Budget is an accountability report given by the Marengan Laok Village Government with detailed information on all budgets used.

Internalization of Rokat Dhisa Values Towards Transparency and Accountability of Marengan Laok Village Financial Management

From the results of the data analysis that has been collected regarding the values in *Rokat Dhisa*, as well as the transparency and accountability of the financial management of Marengan Laok Village, it can be seen the existing *Rokat Dhisa* values or those reflected in the transparency and accountability of the village's financial management. The first value is the value of society and the value of togetherness reflected in transparency, namely the Village Government is transparent with the community to participate in implementing the village development plan in terms of development planning starting from the hamlet deliberation which will later be under the village deliberation, where the five-year development plan will be discussed as well as financing, implementation of development, and supervision together with the community. So that decisions are not only taken by the local Village Government.

The second is the value of harmony and unity reflected in transparency, namely in the form of community involvement in monitoring the implementation of activities until completion in village development so that everything is carried out together with the community. The village government also provides the freedom for the community to participate in providing aspirations or suggestions to the village government, but all suggestions from the community cannot be realized in their entirety by the village government, but rather those that are prioritized and needed first are selected.

The third is the value of a sense of responsibility and discipline reflected in accountability, namely the implementation of village repetition management is carried out based on the Village Budget, implementation by submitting funding, namely bringing the RAB to make expenditures so that it is used as a basis for implementing the activity. The Village Treasurer carries out administration to record all transactions used for accountability in the use of village finances, where receipts and expenditures are made using general cash books, tax subsidiary books, bank books so that all are transparent and accountable. In the distribution of village finances, both for assistance and village development, all are recorded

and reported properly so that all are carried out with existing evidence and are accounted for to the Government.

At the reporting and accountability stage, the treasurer is responsible for making village financial reports, the report is made based on the activities carried out by the implementation team. The village government will later submit the report to community representatives or BPD and the Regent. The Marengan Laok Village Government, in addition to making manual records, also uses the Siskeudes application or system to facilitate data input. Where later the report is inputted as a whole that is needed into Siskeudes, where all reports must be appropriate and accounted for.

The fourth is the value of honesty reflected in the form of transparency and accountability through work carried out during a period, namely as responsibility for the duties of the village government and reported in accordance with what is implemented or as is, so that the reporting of financial use in the Village Revenue and Expenditure Budget from the first semester to the last semester is in accordance with the existing report without any engineering. Another form of transparency implemented by the village government is proven by the installation of banners or billboards containing information about the details of the village budget so that all are disclosed to the public honestly and openly.

The fifth is the value of beauty reflected in transparency and accountability where the Village Government has compiled the process of managing village repetition in the Siskeudes application system, which is neatly and nicely arranged. The government only enters data according to the application, even the presentation is neater so that the reports submitted to the community are truly beautiful and well organized.

Conclusion

From the results of the research and discussion, it can be concluded that the value of *Rokat Dhisa* has been reflected in the transparency and accountability of village financial management in Marengan Laok Village. The limitations of this study are related to the reference sources that researchers use related to the internalization of village culture in transparency and accountability of village financial management, in addition to the current conditions regarding village financial management because it does not rule out the possibility of differences between the conditions of one village financial management and another village financial management. Suggestions for further researchers are expected to be able to complement the limitations of the current study, such as adding reference sources and also being able to choose to research from other perspectives, such as participatory, orderly and disciplined.

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