



## Uncovering of Potential Fraud in the Preparation of Village Planning and Budgeting Documents in Madura

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**Abstract**

This study determines the planning and budgeting of documents in the *gray* village. Researchers empirically evaluate and demonstrate how the actual practice of village government was conducted. This study uses a qualitative approach to the case study method to analyze the data, which was drawn from unstructured interviews, observations, and documentation. The findings reveal how opportunities for fraud can be due to a lack of understanding of functions, duties, and responsibilities and how they also affect budget preparation. This is due to the pressure in completing planning and budgeting documents that affect uninformed village chairmen and chiefs who are signing documents. Another finding is that there are typically two village secretaries who act as financial coordinators for one village government.

**Keywords:** documents, planning, budgeting, village

**Introduction**

Village is the smallest part of the hierarchy of central and local government. Surveys conducted Association of Certified Fraud Examiners (ACFE) Indonesia Chapter in 2019 found that government agencies are the ones most harmed by fraud. At the level of local government, planning and budgeting are still many problems. The problems began as district development planning is still done ceremonially (Sopannah, 2012; Toyyib et al., 2018), planning documents are inconsistent (Khusaini, 2014; Ocktavianto et al., 2017), control input prices to levels which are extremely micro in the plan of government spending is very tight and the budgeting process oriented only one fiscal year and the ineffectiveness of the process of planning and budgeting (Fakhrurraji et al., 2019), the participation of the budget and the commitment and leadership (Kohlmeyer et al., 2014), understanding the apparatus of the accounting system and budget structure (Jatmiko et al., 2020), the competence of village officials and villagers (Lumbantoruan & Mulyani, 2019), politics (Ajibolade & Oboh, 2017). Problems that occur in local government and in the village will lead to the possibility of fraud in the planning and budgeting. Thus, the issue raised is the research reveal the potential for fraud in the preparation of village planning and budgeting documents.

The previous study on the potential for fraud in the planning and budgeting is still rarely performed. Huefner (2010) found that a lack of control, monitoring, and reporting of budget documents lead to fraud in budgeting. Hasiara (2011) mentions that the pressure from employers lead to potential fraud in budgeting. Indriani et al., (2019) mentions fraud in the budget formulation occurs in the form of commitment (fee), separation of non-budgetary funds for the activities, exploiting loopholes in the law less effective supervisory system and appropriated what is done and all of the Region do similar things.

A gap between this study with previous research is the focus of this study is the potential for fraud in the preparation of planning and budgeting documents. In contrast to research that is focused on planning and budgeting processes. In addition, the object of this study is the village, while still using the previous research governance. Villages were selected because still nobody talks about village planning and budgeting documents thoroughly and deeply.

## Research Method

This study uses an interpretive paradigm with qualitative approach. With the expected qualitative research approach, a conclusion that is generated in this study into a quality information. Qualitative research is used to reveal actual events or phenomena in the field by exploring the meaning in them (Moleong, 2006:44).

To achieve the objectives and obtain the answers to the experience and understanding of the subject in a situation and the conditions they are experiencing, so researchers used a method of phenomenology. In phenomenology, the differences in perceptions between actors are important and interesting to be explored to produce important statements that will become the forerunners of the formation of a theme. To get the meaning of phenomenology using the five elements, namely (1) noema, (2) noesis, (3) epoche, (4) intentional analysis, and (5) reduction eiditic as data analysis (Kamayanti, 2016).

Sources are required in this research who have direct experience of planning and budgeting village. Sources were used in this study are those who actually have positions in the government structure gray village and community leaders.

The data collection method used in this research is an unstructured interview technique, observation, and documentation study. Interviews conducted with the village head's office. Participating in *musrenbangdes* activities and preparation of planning and budgeting documents. Furthermore, researchers used a recorder to assist researchers in preparing the transcript of the interview in the research and useful for data analysis.

**Table 1. List of Informant**

No	Informant	Description
1.	Ahmad	Village Chief
2.	Hafid	Former person in charge while the Village Head
3.	Rohman & Sairi	Village Secretary
4.	Suudi	Village Treasurer
5.	Soleh	Village Deliberation Agency
6.	Kholiq	Public figure
7.	Sa'diyeh	Village operator

Source: Processed Data, 2020

## Result and Discussion

Planning is the starting point in carrying out the process of carrying out village development. However, in planning there are indications of fraud, including villages not doing their own planning (Seputro et al., 2018) Musrenbangdes are carried out formality (Dachliyati et al., 2016; Hutami, 2017; Rohmah et al., 2016; Surya, 2013; Toyyib et al., 2018). After doing musrenbangdes, the Government in demand make planning and budgeting documents. This document later became a guide in the implementation of activities financed both from the state budget transfers directly, Village Fund Allocation of government, or the original opinion of the village. Documents required to be made by the village of Gray there are three, namely, Rural Medium Term Development Plan (RPJMDes) created over 6 years according to the vision and mission of the elected village head, Government Work Plan Village (RKPDesa) is a derivative or translation of the work plan of the Medium Term Development Plan Rural (RPJMDes) are required annually and Budget Village (APBDesa) derivative Government Work Plan Village (RKPDesa) complete with the amounts budgeted in the year (Dachliyati et al., 2016; Hutami, 2017; Rohmah et al., 2016; Surya, 2013; Toyyib et al., 2018).

Every year the village should create a planning document Village Government Work Plan (RKPDesa) and Budget Village (APBDesa) and RAB to perform an activity. When the researcher asked the village head for planning documents such as the Village Medium Term Development Plan (RPJMDes), the Village Government Work Plan (RKPDesa), and the Village Revenue and Expenditure Budget (APBDesa), the answer was that they did not hold all the planning documents even though they were should be a guideline for carrying out activities. The following is the statement of the Village Head Mr. Ahmad:

"As for the Village Medium Term Development Plan (RPJMDes), Village Government Work Plan (RKPDesa), and Village Revenue and Expenditure Budget (APBDesa) documents, I do not hold them. I ordered the village secretary and village operator to compile the document because I could not operate the computer. The complete required data are in all village operators. Just ask there (village operator). "

Ignorance about the form of key documents as a reference for rural development need for evaluation. The village head understands and knows what was built in 6 years and the estimated costs incurred for village development each year with reference to the Village Income and Expenditure Budget (APBDesa) (Rahimah et al., 2018; Rohimanto et al., 2015; utami et al., 2019). The statement of the head of the village above to be interesting to find the truth. Curiosity about the statement of the village chief researcher confirm the practice of drafting the Medium Term Development Plan for the Village (RPJMDes), Village Government Work Plan (RKPDesa), and Budget Village (APBDesa) to the village secretary. The search for the truth to verify the confession of the village secretary answered the researchers' curiosity. Here is his statement:

"If the document Medium Term Development Plan Rural (RPJMDes), Government Work Plan Village (RKPDesa), and Budget Village (APBDesa) not me who made you try to ask the same pack Hafid Hafid (Former Responsible temporary (Acting) Chief of the Village) because he knew yesterday. "

Yes, this is the first thing of interest to be discussed information confusing. The statement of Mr. Sairi as the village secretary provides an understanding that the Gray village government did not compile these important documents by themselves (Lumbantoruan & Mulyani, 2019). There was a party involved to help in the process of preparation of these documents. This is evident from a phrase Mr. Sairi "does not create a planning document". A word "does not make" raises questions arise investigators whether the village government did not make because they do not know or deliberately get someone else to make (Anggono & Pradinata, 2018; Dachliyati et al., 2016; Dewanti et al., 2016; Hutami, 2017; Rohmah et al., 2016; Toyyib et al., 2018). The search for the truth by cross-checking the claims of the village head and the village secretary was reinforced by the words of the Village Operator Mrs. Sa'diyeh:

"The collate documents Village Medium Term Development Plan (RPJMDes), Village Government Work Plan (RKPDesa), and Budget Village (APBDesa) it is not a village head and village officials but district. Village officials did not know anything about the planning document. What they think is an important fund liquid. My job is just to fix it from the sub-district and make SPJ from the budget and match the evidence. "

The results of these conversations provide an understanding that village officials Gray did not create the document. The village operator explained about the planning documents that the District party helped the process of making these documents. In addition, in the interview text above there is an interesting sentence, namely "village officials do not know anything" about the planning document, indicating that village officials do not know the contents of the Village Medium Term Development Plan (RPJMDes) document file, Village Government Work Plan (RKP Village), and Budget Village (APBDesa). The village apparatus of Gray Village did not know when the documents were collected, the last time they were deposited, and the exact form of the documents did not know (Anggono & Pradinata, 2018; Dachliyati et al., 2016; Dewanti et al., 2016; Hutami, 2017; Rohmah et al., 2016; Toyyib et al., 2018). The descriptions presented above are not the same as the content of Permendagri nomor 113 tahun 2014 about village financial management guidelines, the drafting team chaired by the secretary of the village should the current year and forwarded to the Village Head. The draft Regulation of the Village of APBDesa then delivered to the Village Consultative Body by the village chief to be discussed and agreed upon and the latter agreed at the latest in October of the current year.

Researchers in search for important documents such planning Medium Term Development Plan Rural (RPJMDes), Government Work Plan Village (RKPDesa), and Budget Village (APBDesa) observation with asks to the village head, but do not hold all the documents about planning for is in the sub-district which should serve as a guideline for carrying out activities. At that time puzzled researchers had to find where these documents. Is there a big question mark for document researchers in the sub-district? This means that if the document has been collected? If it has been collected or remitted if the village does not hold? or made by the sub-district?

To find answers about the truth of who owns and holds these important documents. Researchers come directly to the sub-district to ascertain whether planning documents already exist in the district. After the researcher asked the sub-district whether there were planning documents for grey village? The sub-district then provides

original documents such as the planning of village plans, RKP village, APBDesa. While the Gray village officials do not have the planning and budget documents themselves. Even though these documents are a reference for the work of village officials for 6 years and each year as a reference for sustainable village development.

Based on the above recognition village officials about planning document ignorance evidenced by the researchers found those documents at the district office. The sub-district has helped compile and produce village planning documents ranging from the Village Medium-Term Development Plan (RPJMDes), Village Government Work Plans (RKPDesa), and Village Revenue and Expenditure Budget (APBDesa). The results of information from the recognition of village officials are not in sync with the findings of evidence of existing planning documents in the sub-district (Satriajaya & Handajani, 2017; Triani & Handayani, 2018). This is formed by the inconsistency of the application UU desa nomor 6 tahun 2014 which has been running tread three years with the reality on the reality.

In the planning stage gray villages from district supervision only modest, as is evident from a planning document that created districts. Lack of supervision and internal control that is lacking in village administration has the potential for irregularities (Aini et al., 2017; Rahman, 2011; Muna & Harris, 2018; Purnamawati & Adnyani, 2019; M. A Putra & Rahayu, 2019; Muklas Adi Putra & Rahayu, 2020; Seputro et al., 2018; Utama & Wulandari, 2020; utami et al., 2019; Wibisono, 2017; Wicaksono & Purwanugraha, 2015). Definition of planning should be made by the editorial team of the village and comes from the idea of society as a consensus not a formality that made sub-district event. The cause is the lack of knowledge of the level of human resources in the village of Gray on the preparation of planning documents, while the necessity of implementation UU Desa No 06 Tahun 2014 and the central government to complete the paperwork on time so that the sub-district to take over (Hutami, 2017; Lewis, 2015). When the sub-district makes it, the village party pays the cost of processing after the funds have been disbursed or in soft language there is a "cut". This was expressed by the Secretary of the Village (2) Mr. Sairi:

"Funds that are disbursed are usually made directly for village development but sometimes there are deductions from the sub-district (cost of making planning documents)."

The sentence that was uttered by Mr. Sairi: "there is a cut" is what gives the meaning of the reward for making planning documents. Funds are "cut" to pay the difference in liquid funds resulting document that has been budgeted for the manufacture of SPJ.

The sub-district as an administrator assists and protects the village in working on planning documents. When officers are taught indirectly they will be trying to establish themselves. The procedure for preparing the RPJMDes is actually discussed in Peraturan Menteri Dalam Negeri 114 tahun 2014 about village development guidelines. On pasal 7, at the stage of making RPJMdesa team constituent is the head of the village as a coach, secretary of the village serves as chairman, chairman of the Board of empowerment as the secretary and members from village officials, the agency community development, cadres of community empowerment village, and other elements of society. According Permendagri Nomor 113 Tahun 2014 about Pengelolaan Keuangan Desa pasal 20 No 1,

Village Secretary prepared the document draft Regulation on APBDesa village by village in respect RKP.

Based on Undang-Undang 113 dan 114 of 2014, gives a pretty interesting conclusion that the fact that there are in the village of Gray is inversely proportional to the regulations set forth by the government that is making the planning documents independently. The government that wants to make the village government independent in managing its own finances is by issuing regulations Undang-Undang 6 of 2014 effect on the unpreparedness of the village government to implement it. Demands after demands that the village government must do while the lack of knowledge of human resources makes shortcuts as an option.

Ineffectiveness of the process of planning and budgeting (Fakhrurraji et al., 2019), the participation of the budget and the commitment and leadership (Kohlmeyer et al., 2014), Apparatus understanding of the accounting system and budget structure (Jatmiko et al., 2020), the competence of village officials and villagers (Lumbantoruan & Mulyani, 2019). Problems that occur in the gray village government will create opportunities for fraud in planning and budgeting (Satriaajaya & Handajani, 2017). Sew village planning and budgeting documents to sub-district officials as an alternative to completing tasks and mandates Undang-Undang 6 of 2014 (Putra & Rahayu, 2019).

The village government felt the pressure of having to complete planning and budgeting documents while resource capacity, village officials cannot afford. There is an opportunity to provide loopholes in committing fraudulent acts such as proposing planning and budgeting documents to sub-district officials. The village government, which was required to complete documents on time, found it difficult. Therefore, the need for guidance is needed from local governments and districts.

The village government has a very important role in the planning. The task of the village apparatus in building the village to be independent is very heavy. One of the responsibilities of village officials who are heavy are the village secretary. Peraturan Menteri Dalam Negeri 113 of 2014 about Financial management of the village, the village secretary to act as coordinator of the technical implementation of financial management of the village. village secretary Has the task of compiling and implementing policies for the management of the Village Income and Expenditure Budget (APBDesa), drafting village regulations on the Village Income and Expenditure Budget (APBDesa), amending the Village Income and Expenditure Budget (APBDesa), and accountability for implementing the Village Revenue and Expenditure Budget (APBDesa), controlling the implementation of activities that have been stipulated in the Village Revenue and Expenditure Budget (APBDesa), compiling the accountability fund reporting for the implementation of the Village Revenue and Expenditure Budget (APBDesa), and verifying evidence of revenue and expenditure of the Village Revenue and Expenditure Budget (APBDesa). Secretary of the Village in the functioning of financial management activities in the planning and implementation stages.

The interesting case in the village of Gray is there are two village secretaries. One of them received a civil servant decree who was paid directly by the government, while the other was only the apparatus who was paid from the budget. The relationship between the village secretary and the village head should be like a husband and wife who are harmonious. The following expression village head Mr. Ahmad:

"The relationship between the village head and the village secretary is like husband and wife. If no synchronizing the wheels of government will not work. Moreover, he had a salaried civil servant SK directly by the government."

This interview footage illustrates that a harmonious relationship and synchronization is needed in the wheel of the village administration. If there is a dispute between one party village officials can lead to the slow movement of the performance inside. The big question mark makes researchers curious to explore why this happened? What causes the disharmony to occur? The researcher tried to confirm with Mr. Rohman as the village secretary of Civil Servants by asking about village development planning and planning documents such as the Village Medium Term Development Plan (RPJMDes), Village Government Work Plan (RKPDesa), and Village Revenue and Expenditure Budget (APBDesa). However, he said he did not know anything. Here's his explanation:

"I didn't know anything about village planning. I was never told about it (tone somewhat indifferent and as if not caring). You just ask the village head directly."

The words conveyed by Mr. Rohman indicate that there is "hatred" (the language of speech for the expression of the village secretary, not the real meaning) which cannot be concealed from the village head. This seems a bit indifferent tone when the researcher interviewed him. There is a phenomenon that can be seen from some of the frustrations of the village secretary of the Civil Service with the village head. The story of the previous period was revealed about the political upheaval during the election of the village head that brought bad weather until now (Ajibolade & Oboh, 2017). To determine and establish the chronology of events problems, researchers explore and find information on other village officials. The head of BPD, Mr. Soleh, said this separation of distances on this matter. The descriptions of the explanation are as follows:

"If you need something, just ask the village secretary Mr. Sairi (secretary 2). When asked MR. Rohman he did not know anything because he had already lost contact with the current village head because of a problem with the village head election. Even though he is the secretary of the PN village."

The results of the interview above provide an overview and strengthen the statement that the origin of the conflict is a story from the past about the election of the village head five years ago. An explanation from Mr. BPD provides an understanding that Mr. Rohman as the secretary of the Civil Service Village does not want to work under the leadership of the new village head. There is an inner contact between the village head and the village secretary of the Civil Servants that cannot be eliminated, which leads to leaving the mandate and responsibility. When Mr. Rohman does not want to carry out his duties and functions as village secretary for Civil Servants and devote his life to the community, the village head takes a middle ground by appointing a new village secretary. The appointment of the village secretary is aimed at replacing the village secretary position of Civil Servants to take care of the village. Each task in the village run by the Gray village secretary PN village secretary two were not working (Anggono & Pradinata, 2018; Rahman, 2011; M. A Putra & Rahayu, 2019; Rohmah et al., 2016).

The second village secretary plays an important role and is involved in taking care of the village government both in managing village finances and helping the

community in daily affairs. The second village secretary is "de facto" in the sense that he takes care of all the existing affairs while the village secretary as "de jure" is a shadow government organization. Indirectly the government must hire two people at a time when the other does not work (Puspasari, 2015; Oktavia et al., 2018).

The efficiency of government funds may be taken into account when there is one village secretary in a village government. Considering what the village head Mr. Rohman said above that appointing the village secretary to become a civil servant must be reconsidered because every village head election will end with the election of a new village secretary. The village election can take from one's own family and close friends, just like the previous village head chose his own son, Mr. Rohman as the village secretary for Civil Servants. A description of the village head Mr. Ahmad as follows:

"If possible, the selection of village officials, especially the village secretary, do not come from their own families. When the family itself is made the secretary then proposed to be a civil servant, that is not good. The ineffectiveness in this village is because there are two village secretaries, one of whom disagrees and has to appoint another village secretary as village apparatus. "

This expression is interesting for us to understand more deeply. The achievement to be achieved to make the village of good governance will be hindered when the village apparatus is out of sync and harmony (Andriani & Zulaika, 2019; Antlöv et al., 2016; Imawan et al., 2019; Kholmi, 2017; Martini, 2019; Nahuddin, 2018; Phahlevy & Multazam, 2018; Siregar & Muslihah, 2019; Sofie R et al., 2017; Yesinia et al., 2018). As expressed by Mr. Ahmad: "disagree" is seen there is emotional anxiety between the PN village secretary and the village head. This resulted in the ineffectiveness of running village government organizations. In addition, a signal from the above interview is to carefully review the selection of village officials, especially the village secretary. The lessons that we can take are creating feelings of selfishness and hatred, learning to be sportier and to prioritize professionalism as village officials. Do not mix personal affairs blend with the job because when the responsibility and the mandate given then must be done optimally.

Planning documents that have been prepared by the sub-district will be informed to village officials. The most important document in planning is the Village Revenue and Expenditure Budget (APBDesa) because it relates to the budget planned for village development. The problem that *gray* village faces is the mechanism for making Village Budget (APBDesa) documents (Anggono & Pradinata, 2018; Dachliyati et al., 2016; Dewanti et al., 2016; Hutami, 2017; Rohmah et al., 2016; Toyyib et al., 2018). The village apparatus, especially the village head, do not know anything about the nominal and form of the development details contained in the document, let alone other officials. Each of the planned developments has already taken care of it, including the materials that will be needed. The following is the explanation of the Village Head Mr. Ahmad:

"The village development budget plan is arranged and calculated by a consultant. For example, the construction of a bridge, later the consultant would calculate all the costs of the construction, I waited until it was done and paid for consultant services from the village fund that had been budgeted and my task is sign up for the budgeted as a form of my responsibility as the village head"



The text of the interview above which is interesting to underline the sentence "someone regulates" provides an understanding that the village head does not know the details of the budget that will be budgeted for village development. The village budget that has been made should be discussed with the BPD and ratified or stipulated as a reference for development for the next year. Before to the determination of the Village Income and Expenditure Budget (APBDesa), the village secretary usually drafted a village regulation on the Village Income and Expenditure Budget (APBDesa) based on the Village Government Work Plan (RKPDesa) for the current year. Then the village secretary submits the draft village regulation on the Village Revenue and Expenditure Budget (APBDesa) to the village head. After that, the village head's draft village regulation on the Village Revenue and Expenditure Budget (APBDesa) is submitted by the village head to the village consultative body for discussion and mutual agreement (Anggono & Pradinata, 2018; Rahman, 2011; M. A Putra & Rahayu, 2019; Rohmah et al., 2016).

The procedures and mechanisms that must be carried out by the village government but the sub-district have made them all starting from the Village Medium Term Development (RPJMDes) document, the Village Government Work Plan (RKPDesa), and the Village Revenue and Expenditure Budget (APBDesa) along with the regulations regarding the stipulation of the budget. The village apparatus no longer deals with the preparation and preparation of village fund planning and budgeting documents. There are important tasks of the village government that have been completed so that the village apparatus only has to accept the results from the sub-district side. This statement was strengthened as explained by the Chairman of the BPD Mr. Soleh as follows:

"I don't know about budget matters. Usually the village head calls me if I need anything like an invitation to the District and asks for a signature. If I asked you to sign, I would just sign."

The statement above illustrates the meaning that Mr. Salah as Chairman of BPD do not know the budget problems. He followed all the mandates of the village and sub-district heads without question (Satriajaya & Handajani, 2017). True facts on the ground are not as beautiful as what was expected and described in UU No 6 Tahun 2014 regulate the functions and responsibilities of each village apparatus. This is also inversely related to Permendagri No 113 Tahun 2014 states that "The village head submits the draft Village regulation on the Village Revenue and Expenditure Budget (APBDesa) to the Village Consultative Body to be discussed and mutually agreed upon.

It is a reflection that the planning documents and village regulations regarding the Village Revenue and Expenditure Budget (APBDesa) are made for administrative requirements only, for the disbursement of village funds is only a "formality". Attitudes are not obedient to the laws inflict arbitrary attitude as it navigates the wheels of governance at the village. When the draft budget is not discussed in deliberations, it is worried that it will not be of use to the village community. One of the BPD's duties that must be respected is to absorb the aspirations of the community to build a better village.

## **Conclusion**

This research draws several conclusions that illustrate the potential for fraud in the planning and budgeting process of the Village Income and Expenditure Budget

(APBDesa) in the village of Abu-abu which has three important points. There is pressure on the village government to complete village planning and budgeting documents that have the potential to commit fraud. This is due to a lack of understanding of the functions, duties and responsibilities of the village apparatus which impact on the preparation of Village Medium Term Development (RPJMDes), Village Government Work Plans (RKPDesa), and Village Revenue and Expenditure Budget (APBDesa) which are not carried out by the village government, rather it involved the sub-district party. The opportunity to commit fraud is very large because of the low level of understanding. Of course this has an impact on the BPD and the village head, only the signature of the planning document that has been prepared by the sub-district. In addition, there are two village secretaries in one village government as the village financial manager coordinator. There are two village secretaries that cause additional salary costs for the new secretary.

Indirectly, the village government suffered financial and no financial losses. The village government has to pay people to prepare village planning and budgeting documents. Non-financial losses have an impact on the development of village government knowledge that does not develop regarding the preparation of village planning and budgeting documents. Apart from that, the central government also suffered losses due to the purpose of implementing UU Desa No. 4 tahun 2014 which has not been achieved regarding independent villages.

The limitation of this research is that there are no interviews with the sub-district and local governments regarding the preparation of village planning and budgeting documents. Suggestions for further research are adding research informants from the sub-district and local governments.

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