

Madep Manteb Manetep Value-Based Village Budgeting in Malang Regency

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ABSTRACT

This research aims to uncover the values of “*Madep, Manteb, Manetep*” (Consistent, Commitment, Comprehensive) in village budgeting model in Malang Regency. The research used qualitative method with case study approach. The data collected through in-depth interviews with several village officials and literature study. The result shows that “*Madep Manteb Manetep*” has been implemented well in the composition of both budgets and work programs. One of the outputs resulted is the activity of community empowerment. This has attracted the attention of BRI, which led to CSR funding for regional development. Therefore, the implementation of these values in the long-term is perceived as one of markers for the successful achievement of government program target. This aims to appeal more parties in order to provide extra budget for regional development.

Keywords: *Budgeting, Performance-Based Budgeting, Public Service, Madep Manteb Manetep, Village Budget and Expenditures*

1. INTRODUCTION

Every region has different needs and potentials. It would be unfortunate if the potentials of each region is not very much utilized, uncovered, and fostered for the realization of national development. Decentralization is system applied by Indonesia currently for the achievement of national development targets. By applying a decentralization system, each region has the opportunity to develop and utilize their respective potentials, it because each region understands the potentials they own more has greater extents than outside parties. The decentralized national development includes the improvement of human resource quality, development and procurement of infrastructure, conservation of nature, and preservation of other state assets as an effort to realize prosperity and wealth in national living based on the philosophical foundations of the nation.

Geographically, Malang has the second-largest area of governance in East Java Province (Terkesima Potensi Wisata, 2020). This is what makes Malang has many potentials in nature, society, culture, history, and tourism. To optimize those potentials, Malang has a regional development strategy based on the philosophical values of its culture, namely “*Madep Manteb Manetep*” (Consistent, Committed, Comprehensive). The philosophical value has the meaning that work programs of the government must be arranged in direction or precisely targeted and sustainable, so that the results can be carried out directly by the community (Bupati Rendra Kresna, 2020). Furthermore, the Regent of Malang affirms

that the Government must be present in the midst of society, because society needs government’s attention in order to achieve a prosperous Malang Regency.

The presence of New Public Management in bureaucratic reformation in Indonesia is very helpful in making an effort to improve and increase the efficiency, effectiveness, responsiveness, and managerial accountability of public organizations oriented to public interests (Casady, et. al, 2020; European Commision, 2020). One of the implications is that the government also conducts reformation in the budgeting system through the application of Performance-Based Budgeting. By applying performance-based approach, there would be no longer work program output which does have performance standards, which creates transparency and accountability in budget management (Aslinda, et. al, 2020). This leads to a question how is Performance-Based Budgeting implemented in the public sector?

Public service becomes essential issue in social life, because people are very dependent on existing public service. Therefore, public trust in public services can be used as indicator in determining a good governance (Wardaty, et. al, 2020; Mishra & Attri, 2020). However, people oftentime complain about public service because it does not meet the expectations and satisfaction toward the usage of services provided by local government. One of the facts that has been revealed in other regions is that the data on impoverished families considered to not be valid. This may occur because the conducted data collection is considered to not be quite objective, or

it is not an appropriate to the indicators of impoverished families (Sudiby, 2019). One of the examples is people in Cilegon who are affected by COVID-19 pandemic received aid in the form of goods that are not fit for consumption, yet are still given to impoverished people (Suarabanten.id, 2020). Therefore, this raises question whether the budget realization in accordance with the result obtained or not.

Deviations in budgets realization certainly contain motives satisfying personal interests. The primary reason is a weak internal control system, and low commitment and compliance of Regional Apparatus Organization (OPD) in public services which results suboptimal service quality in all government institutions (Ningtias, et.al, 2019; Ombudsman, 2020; Kurniawan, et. al, 2018). It has consequence of various kinds of maladministration, such as non-transparent procedures, illegal retributions, corruption, and tyranny, and generally, causing a decrease in public service quality. Practices conflicted with the principle of justice may occur because of the budgets. In every reformation made, budget is still considered as a tool. Budget which is still perceived as a tool tends to focus on figures and do not contain cultural values that develop in society, this causes incompatibility between the expected budget and its realization.

Budgeting as the spearheading the achievement of social welfare should be able to

2. RESEARCH METHOD

This research used qualitative method with case study approach on Malang Regency villages. Malang Regency was chosen as the object of the research because there are many potentials for nature, society, culture, and tourism that is useful to fulfill people's needs (Suryamalang.com, 2020). The government of Malang Regency through the village governments is expected to be able to stimulate people's economy more active and creative through its policies, as through establishing village budgets. Therefore, the case study approach applied to be able to obtain a holistic picture of the composition of village budgets to the realization of those budgets.

This research used primary data and secondary data. Primary data refers to the information gained from the result of in-depth interviews with village officials. Meanwhile, the secondary data are in the form of village documents regarding village potentials, village budgets and expenditures, and various kinds of relevant literature to the research topic. The interviews conducted with the informants used the snowball technique. It began with interviewing informant 1; then, informant 1

fulfill all people's needs and accommodate all potentials owned by each region. The application of a decentralized government system also gives a convenience for government to reach the potentials in every region, including of village governments given the opportunity to manage their villages (Law, No. 14/2006). Village governments are formed with the expectation that they are capable to manage their governments, including in the management of finances and wealth that belong to villages (The Audit and Development Board, 2015). With a massive role of the village government, the responsibility toward their people also becomes massive. Therefore, village governments must be able to apply the principle of accountability in their governance, including in the execution of village programs that are accountable to the people of villages according to the stipulations.

Based on the explanation above, it is known that budgeting has a very important role in social life, and even people are very dependent on the public service provided by the local government. In addition, the implication of budgeting for every region is leads to the creation of own policies and regulations in determining objectives or targets through work programs for the development of regions. Thus, this research aims to reveal the compositions of village budgets in Malang Regency and their realizations toward the outcomes as perceived through cultural philosophy of "*Madep Manteb Manetep*".

recommends informant 2, informant 2 recommends informant 3, and so forth until the data is saturated.

The analysis of data requires the "separation" of data. This is because the data obtained from the field is in large quantity, so data analysis conducted by using data reduction. Data reduction conducted by summarizing the data and creating patterns from the data or coding based on themes. This research involved triangulation of data sources. Triangulation of data sources performed by comparing the obtained information with the philosophical value of Malang Regency, "*Madep Manteb Manetep*". After the data is analyzed, then data is presented, verified, and finally drawn the conclusion.

3. RESULTS AND DISCUSSION

Every organization has a different culture, but sometimes, they also have similarities in natures and characteristics that are unconsciously formed based on habits from generation to generation (Kurniawan, et. al, 2018). One of the examples is Malang Regency's vision "*Madep Manteb Manetep*" that becomes the foundation of social life in Malang Regency (MalangTimes, 2020). This philosophy is adopted not without reason, it has deep conceptual meaning. The following are further explanations of

the concepts contained in the philosophy of “*Madep Manteb Manetep*” are:

- The concept of intention, having a strong intention to realize national development.
- The concept of mandate, having of responsibility to realize national development.
- The concept of productivity and utility, having aspirations and objectives for welfare in society.
- The concept of commitment, holding the bonds of relationship in high regard.
- The concept of discipline and hard work, making relentless effort until the goals are achieved.
- The concept of consistency performing of sustainable actions.

This philosophy adopted by the Head of Regional as vision and mission in achieving national development. Regarding to this matter, the concept is required to be implemented by all public service providers in Malang Regency, including in the activity of the management of village budgets. The concept has been implemented well by all kinds of people in society, particularly by village officials, and has resulted in positive effects for public service and management of village funds. This can be proven by the increasing number of regional potentials managed well from year to year (BPS, Malang Regency, 2020). These potentials are horticulture, agriculture, mining, forestry, and even tourism (Ayundasari, 2017; Widita, et. al, 2019).

The values of “*Madep Manteb Manetep*” philosophy is rooted in the national, cultural, and historical values of Malang Regency. The essence of “*Madep Manteb Manetep*” philosophical values is consistency in realizing the aspirations of development for public welfare. In detail, the values of this philosophy are applied as the foundation for the objectives of providing services to the public, particularly village fund management. Due to the fact that these values originate from culture in society, this matter has been automatically implemented in everyday life, particularly in villages located in Malang Regency. Thus, the process of village fund management can be said containing the work ethic based on the values of the philosophy.

The following are the work ethics that have been applied over the process of village fund management:

Hard work and sincere work

The concepts of hard work, discipline, and consistency in the values of “*Madep Manteb Manetep*” indicates that village officials will perform their tasks earnestly, sincerity, full responsibility, and sustainability. The village officials in harmony firmly hold onto the concept in order to achieve the aim of prosperity for the people. As applied in Malang Regency, the village officials strive in all seriousness in the utilization of village funds based on the principle of work program utility. Based on the explanation from informant 1, this is supported by the statement that up to the present the government of Malang Regency continues to strive to improve the management of abundant resources (Ayundasari, 2017).

“Several of the work programs and activities held by villages involves cover healthcare, education, and the economy. Before the budgeting process is conducted, there is a kind of meeting with people to accommodate their aspirations, that the program organizing is based on people’s aspirations and suggestions. Training always become an agenda every year, such as batik creation training, which was a request from women’s organization (PKK).”

The real evidence of the success of regional potential utilization in Malang Regency can be seen from the economic process. Malang Regency, or which is often called South Malang, is the meeting point of the mountains and coastline. In the mountainous region of Malang, there are many plants in horticultural cultivation such as coffee, clove, and mangosteen, as well as agricultural plants such as cassava and bananas (Ayundasari, 2017). The region is not only limited to activities of plant cultivation, but also the strategic geographical location providing the idea and implementation to make use of the potentials of tourism and mining (Widita, et. al, 2019). This is in accordance with the reviews by CNN Indonesia and Radar Malang in 2017 in that the government of Malang Regency initiated city branding with a logo and a tagline, “The Heart of East Java”. These efforts could not possibly have proceeded well without the realization of the possessed potentials and the means of utilizing them.

3.1 Creativity

The significant concept in “*Madep Manteb Manetep*”, illustrates the efforts of village officials in finding out the strategies to achieve the goal of prosperity. This fosters a sense of caring to understand what the real problem, desires, and needs of the people. In the implementation, village officials create and apply innovative ideas in village fund utilization. Innovation here, refers to designing work program activities as the method of village development.

In organizing village work programs in Malang Regency, village officials utilize village development system, plan deliberations (*musrenbang*), which becomes a forum for opinion polling. This forum can be said to be a vital matter in being able to form a single, united, and directed voice that leads to prosperity (Kurniawan, et. al, 2018). In this forum, people have the opportunity to contribute ideas and input, as well as to disclose needs that could possibly be realized to become village work programs. Village work programs are the realizations of the media of fund allocations covering village government organization, development, guidance, and empowerment that fundamentally have the objective of fulfilling the needs of the people for justice and equality (Saputra, et. al, 2018).

According to first informant, the allocation of funds is utilized for activities of community empowerment and development, such as through batik creation training, soap-making training, and sports events. This is in line with the explanation by second informant :

“The funds are allocated for four activities, which are village governance, development, guidance, and community empowerment. Village governance is for operational fees, for example is road reparations and paving, community empowerment for example for the youth association usually takes the form of sports events, and guidance as an example takes the form of batik creation training activities as requested women’s organization by PKK.”

Composition of creative work programs will certainly lead to increased funding from the government or other outside parties. The village programs in Malang Regency considered to have the opportunity for its potentials to be developed (MalangTimes, 2020), includes:

1. Sanankerto Village located in Turen Sub-District, through the activity of Boonpring Ecotourism Development obtained subsidies amount of 1.5 billion.
2. Sukodono Village located in Dampit Sub-District, through the activity of Robusta Coffee development and processing obtained subsidies amount of 1.5 billion.
3. Pujon Kidul Village located in Pujon Sub-District, through the activity of Homestay Management and Village Tourism Development obtained subsidies amount of IDR 1,373,500,000.-.
4. Gondowangi Village located in Wagir Sub-District, through the activity of Rice Agricultural development and Post-Harvest processing obtained subsidies amount of IDR 1,298,160,000.-.
5. Palaan Village located in Ngajum Sub-District, through the activity of Edutourism and “Cafe Nanas” Development obtained subsidies amount of IDR 1,447,573,500.-.

The evidence above shows that the potentials owned by villages combining with creative work programs will attract outside parties to be active in developing potentials. According to the statement of third informant, not only for these five villages, Selorejo Village in Dau Sub-District which has the natural potential of oranges also became a highlight of outside parties, and CSR funds were directly distributed by BRI, to develop the Village-Owned Enterprises (Xnews.id, 2020). Overall, it may be concluded that the creative ideas expressed in the execution of work programs in villages in Malang Regency, which are committed to cultural philosophical values, has led to its own blessings in the development of further potentials.

3.2 Efficiency

The concept of productive in order to develop villages to achieve mutual prosperity is not merely a way of thinking that must be owned by village officials, but is something that is also embedded and instilled among people, in order that all relevant parties are able to participate in the process of village development. The expectation is when all the parties understand, it will foster a sense of caring and need, which in the end will led to the attitudes of positive participation from people. In this case, the attitude of popular participation is the spirit for oneself or mutually with others (Mardiansyah,et. al, 2020). This may become a breakthrough to incite efficient performance.

The people of Malang Regency can be said to be conscious of the spirit of development. This can be proven by high participation and enthusiasm of the people in the process of village fund management (Mardiansyah, et. al, 2020). The evidence for people’s consciousness and care can be seen in their active participation in the deliberations and enthusiasm in being participants in activities of guidance and empowerment. People have realized the potential owned by each person, they attempt to improve and develop continuously the quality as the asset for advancing the economy. This is in line with the statements of village officials that the work programs and activities are suggestions from the people, and that the programs and activities are conducted well.

3.3 Priority

Life requires everyone to complete their needs and activities, the concepts of intention and commitment contained in the values of “*Madep Manteb Manetep*” represent the explanation that people who have responsibility and mandate must have a great intention and commitment to execute their tasks. A sincere intention will push people to create lists of priorities in their lives, which would be utilized as the basis for making various decisions. Without priorities, tasks will be shifted with other interests, leading to a low achievement of work targets. According to fourth informant, due to the fact that village fund management affects the lives of many people, it can already be determined that village fund management is proper to become a priority of village officials and is required to be conducted with data transparency. For further, all activities that utilize village funds will have their expenditures reported in detail (Mardiansyah, et. al, 2020). This is as explained by third informant:

“The budgeting system must be transparent, including what work programs have been conducted. We also provide information on what people need, and they will surely be informed within certain limits. The village actually has a website, but it is not often updated. On the other hand, people also prefer coming directly to the village office to get an information. Therefore, we provide services by allowing people come to the office...”

In Malang Regency, the village officials realize the importance of priority for the responsibility that they have for providing the best services for the public, particularly village fund management. This can be seen from the establishment of certain dates and times that all involved parties must obey it regarding in providing services, particularly in conducting fund management. All the processes have allocations and criteria that require compliance. If there are extraordinary circumstances considered important and require special attention, village

4. CONCLUSIONS

Village fund management that is appropriate to the needs of the people is very much needed in the organization of governance. Through this research, it can be concluded that the village fund management has followed clear regulations and procedures, in that the realization of work programs has been executed according to what has been budgeted. The performance of village officials is also in line with the philosophical values that had been adopted as the vision and mission of Malang Regency. The philosophical values of “*Madep Manteb Manetep*” have succeeded in directing village officials to have a positive work ethic that covers hard work and sincere work, efficiency, creativity, priority, and cooperation.

officials will provide other options to achieve mutual agreement (win-win solutions). As explained by one of the village officials, people often express their needs outside the deliberations forum. With the village policy to contain the aspirations of people who are not present in the budgeted work programs, without being biased between popular interests and the determined priorities, village officials provides the solution to propose the matters to the authoritative departments. For example, if people wish to develop fish farming, the village will allow people to get an approval through proposals to fishery department.

3.4 Cooperation

The cooperation in “*Madep Manteb Manetep*” is a work ethic that is just as important as determining priorities. The ethic of cooperation is the real form of mandate concept, that the village officials who have the mandate from people to represent them, play a direct role in making the effort to realize the goals. Cooperation in the organization is the key to achieve a successful goal. Therefore, implementation of the ethic of cooperation is required for all members of the organization, in this case being all the village officials and all people who actively participate. With cooperation, all tasks and work programs will be able to be conducted more swiftly, effectively, and efficiently, and will be directed more precisely.

This cooperation is carried out well, it evidenced by the activities for deliberations that have proceeded well. In addition, when conducted interviews at the village office, the performance of village officials in serving their people became directly apparent. The village officials assist each other in providing service to people. All of them appear responsive, swift, and friendly, including in the provision of information related to the process of village fund management that is necessary for this research.

Accounting science recognizes the basic principle of “substance over form”, meaning that the occurrence of an event transgresses its formality (Ministry of Finance, 2020; Fischer & Friedman, 2019). From the results of this research, it has not been found yet benefits that can be felt directly by people, for which those benefits are measured by figures in the budget, have not been discovered, and thus the achievement of budget realization based on the goals of public welfare is uncertain. It could be just a formality to fulfill the applicable procedures and regulations. In relation to this matter, further research is expected to be able to uncover more deeply the praxis of budgeting, particularly village budgeting.

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