



SYMBOLIC INTERACTION IN THE IMPLEMENTATION OF THE VILLAGE FUND BUDGET

1stAlfaningtyas Shulivien
Mangile
*Faculty of Economics and
Business,
Tadulako University, Palu,
Indonesia*
**Correspondent Author,
nyusnita2000@gmail.com*

2ndNina Yusnita Yamin
*Faculty of Economics and
Business,
Tadulako University, Palu,
Indonesia*
**nyusnita2000@gmail.com*

3rdMuhamad Iqbal
*Faculty of Economics and
Business,
Tadulako University, Palu,
Indonesia*
**nyusnita2000@gmail.com*

4rdMuhammad Ansar
*Faculty of Economics and
Business,
Tadulako University, Palu,
Indonesia*
**:nyusnita2000@gmail.com*

Abstract - This study aims to find and understand the symbols in the implementation of the village fund budget. This study uses the theory of symbolic interactionism as an analytical tool. The informants in this study were village government officials and the community of Petiro Village, Pamona Timur District, Poso Regency, Central Sulawesi. This study found symbols in the form of actions or behavior when there was an interaction in the process of implementing the village fund budget. These symbols are: *Rodo Raya* as a symbol indicating people who do not want to care; *Mogombo* which signifies that people must gather in one place and talk about certain things; *bara'e* is used as a symbol when they know but don't want to tell the truth. The symbol *Sala nguju* which indicates someone's mistake in speaking; *Waikamo* as a sign of surrender; and the *Monjii* symbol to remind others to be quiet, to avoid a commotion. These symbols are heavily influenced by the customary norms prevailing in the village. Customary norms and sanctions for violations become symbols that are understood and reflected in collective action as pseudo-participation.

Keywords - *Budget, Village Fund, Symbolic Interactionism, Customary Norms, Pseudo-Participation*

I. INTRODUCTION

The budget is part of the management control system which functions as a planning and control tool so that managers can carry out organizational activities more effectively and efficiently. The government's budget relates to the process of determining the total allocation of funds for each program and activity in monetary units that use people's funds. Likewise, village fund budgets are intended as a tool for the government in directing social and economic development, ensuring sustainability and improving the quality of life of the community. The budget is needed because the needs and desires of the people are unlimited and continue to grow with limited resources. As a political tool, the budget is also needed to ensure that the government is accountable to the people. Budget implementation is the use of resources in implementing budget policies. The importance of understanding the implementation of the village

fund budget is not only for the government in the village but also for the community, because the substance of the public budget is its 'content', namely for the greatest prosperity of the people or for the welfare of the people –*bonum commune* [1].

As a form of granting autonomy to the village government, as stated in law no. 6 of 2014 concerning villages, which contains the granting of rights to villages or village governments in managing their own territory and dealing with their own problems as an autonomous village. The central government has allocated a village fund budget aimed at financing government administration, development implementation, community development, and community empowerment. Petiro Village is one of the villages in Pamona Timur District, Poso Regency, Central Sulawesi, which has received village fund assistance. Based on village fund budget data for 2018, 2019 and 2020, the amount allocated for development is 30% of the total village fund budget of around IDR 240 million. However, the results of the village fund budget have not shown any significant changes in development in the village. This shows that there is a gap between the planning stated in the budget and its realization. Interestingly, people seem to accept this reality. There was no criticism or protest against the village government. According to information from the village community, most of the community members are families of village government officials. In addition, in hamlet meetings during the budget preparation process, village government officials listened more to the opinions of community leaders and also local traditional leaders. Meanwhile, the community can only shake their heads or say "*waikamo*" which means it's up to them and this shows a resigned attitude to follow the wishes of the village government officials. Therefore, understanding individual or community behavior in budget execution activities is an interesting space to study. The activity of implementing the village fund budget is an interaction that involves more than one person, which produces symbols that can be understood and these actions can be studied, analyzed in the theory of symbolic interactionism. The theory of symbolic interactionism implies individual behavior as a process that allows creating and shaping behavior by considering the state of social reality [2]. In the context of this study, the reality in implementing the village fund budget.

The behavior of the people in an organization is the main focus in financial control [3]. Human behavior including their interactions is a subsystem in financial control. The best system, isn't it humans who do it too. Therefore, it is very important to study and understand behavior including the interaction of people in implementing the budget. This understanding will certainly have implications for the design of controls in an organization. As explained by Usry and Hammer [4] that control is an organization's systematic effort to achieve goals by comparing work performance with plans and taking appropriate action to correct any gaps or discrepancies between planned and realized. Therefore, studying the interaction of people in an activity, such as in implementing a budget, is important as part of a continuous improvement process.

In contrast to several studies related to the village fund budget which targeted the use of village fund budgets during the pandemic [5], [6], [7]. Focus in research on the actions or behavior of people in budget execution. Aims to understand the symbols that exist in the process of implementing the village fund budget and are interpreted by the individuals in the activity. The existing meaning is responded to by others and reflects it, resulting in interaction. Herbert called gestures a significant symbol, while gestures refer to any meaningful action [2].

II. LITERATURE REVIEW

A. Symbolic Interactionism Theory

The theory of interactionism is a theory that presents the way individuals behave and make decisions based on the environment that the individual occupies. Symbolic is a certain meaning in an object or something that represents the thing you want to convey. The theory of symbolic interactionism was introduced by Herbert Blumer and George Herbert Mead (1863-1931). The thought of symbolic interactionism emphasizes the process of interaction carried out by various communities in various activities related to knowledge that take place dynamically and uniquely using certain symbols. Individuals interact through symbols whose meanings are generated from a negotiation process that is continuously carried out and involved with their respective interests [8]. The theory of symbolic interactionism refers to what underlies a person to

do the desired action in an environment. The focus of this theory is on the interactions that occur between individuals in society, and vice versa, the interactions between society and individuals. Interactions that appear to develop through symbols – which include gestures, sounds, physical movements, conscious expressions – are created. At a general level Blumer uses the term Society to mean the continuous social process that precedes the mind and the self. Society has an important role in shaping the mind and self. At another level society reflects a set of organized responses taken over by individuals. Furthermore, Blumer gives three assumptions that; (1) humans act based on the meaning given by others; (2) meaning emerges in human interaction; and (3) the meaning is modified through interpretation [2].

While Mead explained that the actions or what a person does are not solely a response to the stimuli he gets. But the response is also caused by the environmental context. In other words, social meaning is obtained through a process of interpretation and communication of the symbols in the village fund budget implementation process.

III. METHOD

This study uses a qualitative method with an interpretive approach. This approach is in line with the focus of this research, namely action or behavior in the interactions of the people involved in the process of implementing the village fund budget. Actions that arise from their meaning of symbols in the implementation of the village fund budget. Researchers observed the implementation of several activities, namely, Pos Yandu activities, socialization of environmental health, and several meetings at the village office. In-depth interviews were conducted with the village head, head of financial affairs, community leaders or traditional leaders, and two members of the village community. To describe the community's perspective on the implementation of the village budget, the researcher uses the theory of symbolic interactionism as an analytical tool. As stated by George Herbert Blumer, the theory of symbolic interactionism consists of three concepts, namely, mind, self and society [2]. In the process of implementing the village fund budget using the concept of the first mind which is the process of a person's conversation with himself. Using symbols that contain meaning, such as involving

thought processes that lead to solving problems, so that a second concept appears, namely self, which means that the individual will see how he will appear and be judged by others. Furthermore, in the third concept, namely society, which can be seen clearly from the results of observations of how the individual interacts directly between various thoughts, meanings and becomes the character of society.

IV. RESULT AND DISCUSSION

The presentation and analysis of the findings of this study follow the flow of the stages of analysis of symbolic interactionism theory, namely, mind, self, and society.

A. Mind

Each individual uses the mind to be able to put himself in the situation of other people and has the ability to use and interpret symbols from a thought appropriately. These symbols can be in the form of words, gestures, numbers and so on that can be conveyed and understood by other individuals. The results of this study found; (1) There are limitations for the community to participate. As stated by Mr. Chandra (informant), the head of village financial affairs that,

*“Every time the village government will carry out activities, it always informs the community, but participation from the community is still lacking, maybe because they are busy working in the fields, gardens and so on or maybe because they are **rodo raya** (don't want to care)”.*

Rodo raya comes from two words, namely rodo which means silent and raya means heart, so that means rodo raya means a silent heart. The expression rodo raya is interpreted as a symbol of indifference, which is shown by their absence from carrying out activities.

In carrying out activities, the village government always involves the community. Community involvement is not only in the planning process, but also in the implementation process. This was disclosed by Mrs. Rista (informant), a villager, who said that,

*“...every time a **mogombo** (hamlet/village meeting) is held we as a community are*

always present and also when there is a development implementation we participate if there is notification”

Village community participation in the form of presence. When mogombo is to be carried out, the community understands it is to gather in one place and discuss certain matters such as the implementation of village government programs/activities which are carried out by deliberation. Furthermore, Mrs. Rista (informant) said that even though the community was present, sometimes they felt they were not free to express their opinion. So that in the interaction that appears is **Bara'e**. Verily this Bara'e means not knowing. However, in interaction, the Bara'e symbol is interpreted as an act of silence not because of ignorance. Rather their unwillingness to express opinions. In this context, community participation is more passive or pseudo. This is more because they understand that they may attend, but not to express opinions. Especially if their opinions or views are considered to be contrary to the wishes of village government officials. As stated by Ms. Rimas (Informant) when talking to researchers,

“waikamo (just let it be) as a community can't talk much because we think that as long as the results can be seen it means the government has implemented the work program without knowing what the development is being done for”

In contrast to what was stated by Ms. Yulian (Informant) that,

“...village apparatus are family members of the village community so that there are no disputes between families, we think not to interfere in these activities”

The action for **rodo raya** – indifference – is driven more by the thought of keeping things in check so that there are no disputes, because they consider village government officials to be part of the community and a family. This was confirmed by the statement of Mr. Ratlan (Informant):

*“It's better to be **monjii** (silence) if there is no transparency being carried out by the*

village government,because to be honest some of the village apparatus are the family of the community itself, so they place their position if they are the village apparatus how should they behave”

In line with the statement of Mr. Udin (Informant) as chairman of the Petiro village customary institution that :

*“In this Petiro village, as you know, there is a lack of human resources or maybe they understand but don't want to talk because they don't want to interfere with what the government is doing and choose to **monjii** (silence), so the government does what it wants them to do”.*

But the symbol monjii (silence) is not only because people are reluctant to have an opinion. Mind on the symbol is in the form of customary rules that apply. This was revealed when researchers asked why people choose to remain silent and not have an opinion. According to Mr. Udin (Informant) as chairman of the village customary institution,

“All social activities of speaking, acting and responding to something are always related to established customs, so that people may not cross predetermined boundaries and if they violate, of course they will get appropriate sanctions.”

These symbols become customary rules in the minds of the people involved in the village fund budget implementation process. This mind makes people act, that is, be careful in speaking. This caution is also based on the Mind of customary sanctions in the form of fines. As explained very carefully and enthusiastically by the informant, Mrs. Sri, who said that, “We cannot just talk about how the village fund budget is implemented for fear of being penalized by local customs

”. ...“We don't have an education, we are afraid to speak up because there are sanctions for going wrong,” continued Ibu Yermin. In line with what was conveyed by Mr. Toni (informant) that, ...“Actually they wanted to refute but were afraid **sala nguju** (speech) can be fined”

B. *Self*

We have behavior in which a person becomes an object to himself and therefore the self is another aspect of the overall social process of which the individual is a part. This self theory relates to the symbols of interaction that occur. So that the symbols generated in the mind become part of the self theory, that is, the community accepts the implementation of programs/activities sourced from the village budget.

In self-action, the community accepts the implementation of the budget from the village government based on :

1. People who don't want to express their opinion
 - 1) Using the *waikamo* symbol when they don't care about managing village funds.
 - 2) The Petiro village community is referred to as a *rodo raya* community because it attaches importance to the positions of other people and does not interfere in the affairs of the village government.
 - 3) The symbol of *bara'e* is used by the community when they know something but don't want to get involved or don't want to express their opinion.
 - 4) People often use the *monjii* symbol to warn others not to make noise and to indicate that they must follow the decisions that have been made.
2. There are rules or customary norms that apply. Violation of customary rules will be punished.

The community is careful in speaking and does not even give an opinion because every word that is not in accordance with the provisions of customary rules will be subject to sanctions.

C. *Society*

The concept of society is a continuous social process that precedes mind and self. Society is an act of individual involvement. Examining Mind and self, there are 2 things in society, namely,

1. Community participation or involvement in the process of implementing activities and deliberations is carried out only as a formality. Their involvement is just being present, pseudo participation. When the proposed implementation of the budget is rejected without any explanation, then in the

context of this study there is information that is not conveyed to higher leadership even though participation in the budget preparation process is claimed as fulfilling self-esteem and actualizing the organization members [3] [9] . Community involvement is only as a fulfillment of formal provisions, only because of their obligation to work. Society is not emotionally involved. Pseudo-participation does not provide space for the community to have the initiative and motivation to work together in village government activities. When this happens, negative attitudes or dysfunctional behaviors can result. This condition indicates a decrease in efficiency and output that will come. Even though the spirit of having a village fund budget is that the village builds, builds from the village.

2. Customary norms become rules that are obeyed
Customary norms become a guide for village officials and the community in acting. If you do something that is not appropriate, the customary council will act decisively and do something according to customary provisions, such as imposing sanctions. So that people have a dogma that every word and deed that is done can have a negative effect and will get sanctions, in this case the community uses the symbol *sala nguju*.

V. CONCLUSION

This research found the symbols that became the minds of the people involved in implementing the village fund budget, namely:

1. *Mogombo* means deliberation. If the government informs the community that a mogombo will be held, this indicates that the community must gather in one place and discuss certain matters such as planning and implementing the village budget.
2. *Rodo Raya* comes from two words, namely *rodo* which means silent and *raya* which means heart, so that it means *rodo raya* which means a silent heart, but in this case the meaning of *rodo raya* is used by the community as a symbol indicating people or people who don't want to care.
3. *Bara'e* which means not knowing but in terms of community interaction uses this

- symbol when they know but don't want to tell the truth.
4. *Sala nguju* comes from two words, namely *sala* which means wrong and *nguju* means mouth, in community interaction *sala nguju* is a symbol that means an individual's mistake in speaking and for this mistake the customary party must give giwu or sanctions.
 5. *Waikamo* means let it go, people use this symbol as a sign that they are resigned and do not want to interfere.
 6. *Monjii* means silence, people use this symbol to remind others to be silent and not to refute, so that there will be no commotion.

The actions of people in village activities are based on their meaning of existing symbols. In the Mind of the people involved in the process of implementing the village fund budget, these symbols are interpreted as customary rules.

VI. RESEARCH IMPLICATIONS

The results of this study provide implications For the village government, As the holder of responsibility for managing the Village Fund budget to be responsible for implementing village development activities, be able to improve the quality of Human Resources (HR), be transparent and involve the community more in implementing the Village Fund budget. Providing understanding through socialization regarding the importance of participation from the community in implementing the village fund budget. For future research to examine the mechanism of management control in the village government.

REFERENCE

- [1] Yamin. N.Yusnita. (2015). *Interaksi Aktor Dalam Kebijakan Anggaran (Kajian Kritis Permainan Kuasa Dalam Perspektif Habermasian)*. Disertasi. Universitas Brawijaya. Malang.
- [2] Soeprapto, Riyadi. (2022). *Interaksionisme Simbolik: Perspektif Sosiologi Modern*. Averroes Press. Malang
- [3] Lubis, Arfan Ikhsan. (2017). *Akuntansi Keperilakuan: Akuntansi Multiparadigma*. Edisi 3. Jakarta. Penerbit Salemba Empat
- [4] Usry, Milton F. dan Lawrence H. Hammer. (1994). *Cost Accounting: Planning and Controlling*. Cincinnati, Ohio. South Western Publishing Co
- [5] Mamelolo, G. Y. R., Kalangi, L., dan Lambey, L. (2016). Analisis Pelaksanaan Dan Penatausahaan Dana Desa Pada Desa-Desa Dalam Wilayah Kecamatan Kotamobagu Timur, Kota Kotamobagu. *Jurnal Riset Akuntansi Dan Auditing Goodwill*. 7(2), pp.148–159.
- [6] Prasaja, T., dan Wiratno, E. (2019). Pelaksanaan Dana Desa di Desa Bentangan Kecamatan Wonosari Kabupaten Klaten. *Jurnal Insitusi Politeknik Ganesha Medan*, 2(1), pp. 116–123.
- [7] Sumiati. (2015). Pengelolaan Alokasi Dana Desa Pada Desa Ngatabaru Kecamatan Sigi Biromaru Kabupaten Sigi. *Jurnal Katalogis*, 3(2), pp. 135–142. <http://jurnal.untad.ac.id/jurnal/>
- [8] Abdullah, Mulat Wigati. (2008). *Sosiologi*. Jakarta. PT Grasindo.
- [9] Otley, David. *Management control in contemporary organizations: towards a wider framework*. (1994). *Management Accounting Research Volume 5, Issues 3–4, Pages 289-290*.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

