



## Dramaturgy Study- Management of Village Funds: Revealing Front Stage and Back Stage Ofactors of Village Funds (Study in Village Government in Buol)

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**ABSTRACT:** The purpose of this study is to uncover the drama of the managing village budget funds that are displayed on the front stage and backstage on the behavior of budget actors in the budget management cycle that Occurs in village government organizations, specifically Reviews those that occur in village Administrations in Buol District, Buccal District. The result is that the drama on the behavior of the village Officials in carrying out their duties as the village fund budget manager has a positive effect on the performance of development and improving the welfare of the community since the budget of the village funds. The main factor that led to an Increase in community welfare and Increased village development was the spirit of cooperation between the community and village Officials in building reviews in their village. Whereas the negative influence of village is that fund budget users has not been able to maintain the integrity of community aspirations, it is not completely transparent in planning and managing the budget, village Officials who are not ready to accept the village budget and the last is the lack of control or supervision of BPD so that young people cause budget fraud from the village level. The results of this study can be used by subsequent researchers, as material for research in the field of science drama on the behavior of the budget management of village funds or the like.

**KEYWORDS:** village fund management, human behavior, front stage and back stage drama,

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### I. INTRODUCTION

Budget management of the Public sector becomes a hot topic to discuss. This is evident through several research budgets in the public sector advanced by Syarifuddin (2009) and management of village fund budget by Kartika (2012) and Mahfuz (2009). Budget management of the public sector is basically the control and utilization that have a direct impact on organizational performance. Syarifuddin (2009) considers that the budgetary impact on human life. According to him, people will feel the pressure due to the tight budget and anxious because of reports of poor performance.

So far when talking about the financial budget of the village, the village basically follows the pattern of financial management which is the village chief authority financial management, revenue, expenditure and financing of the village. According to the Minister for Rural, Rural Development and Transmigration EkoPutroSandjojo quoted in the article infodesa.com Wednesday (19/10/2016) revealed the Indonesian government was the first country in the world to give autonomy to the village to build its own economy, one through funds village and the formation of village-owned enterprises (BUMDes). The government set the village as one of the driving force of development for the village itself has an important strategic role in assisting the government in the process of government and development.

The implementation of village fund allocation has positive impact benefits as well as significant multiplier effects for the village and the village community, among others in the form of increasing community knowledge, increasing community participation in the Village Development Planning Meeting (Musrenbangdes), and employment. Provision of village funds is as stimulant assistance or stimulant funds to encourage funding for village government programs that are supported by community self-help in carrying out government activities and community empowerment (Darmiasihdkk, 2015).

Observing changes in village financial reform has increased the role of the village government to be quite strong in carrying out the functions of implementing development and empowering rural communities. The management of village fund allocation is expected to be able to improve community service facilities, in the form of meeting basic needs, strengthening village institutions and other activities needed by village communities by making decisions through deliberation. This is what then requires a good budget management role, but in reality there are still many obstacles in managing village funds as in the findings of the Supreme Audit Agency (BPK) representative of Central Sulawesi to village government financial reports in Buol District, related to the results of examination of grant spending and 2016 and 2017 social assistance spending concluded management and accountability were not in accordance with the provisions (BPK RI Representative of Central Sulawesi, 2017).

Various regulations were made in the context of the implementation of village finance reforms which until now have only been able to leave many problems. Equitable welfare has not been truly realized. Financial decentralization is considered to have succeeded in creating many practices for the administration of power use. Decentralization is actually considered to provide an opportunity to create a pro-elitist policy compared to the pro-public. Whereas the spirit of reform of the central government in the latest Indonesian context is the National Development policy agenda, namely "Building Indonesia from the periphery by strengthening regions and villages within the framework of the Republic of Indonesia" in order to achieve NAWACITA as a government policy priority.

The role of village fund budget (ADD) implementers is currently in the public spotlight, so many legal issues ensnare the village government as well as budget actors. Syarifuddin (2009) in his research related to budget products states that budget is only a method and certain standards. The budget is strongly influenced by other factors such as culture, social, politics, perception, taste, and intuition. This means that policy makers do not view the budget as a technical work, but more than that a study of human understanding and its actions in managing the budget is needed.

The implementing management of village fund allocations, village government officials tried to show good performance in accordance with their respective roles. They all played acting to display a performance drama called "village fund of budget management policies". Each actor or performer must carry out his role properly in accordance with the expectations of the audience and the performance scenario and everyone involved in the performance will always cover up his shortcomings and always display the ideal self in accordance with the status of his role in the activity. Therefore, he will hide motives and facts that are not in accordance with his image. The idealized part of the self gives birth to the tendency of the actor to reinforce the impression that the performance he performs and the relationship with the audience has something special or unique.

This is done by what Goffman calls an impression management or the management of the impression that is expected to grow from others towards him. Other people, whether they are fellow village government officials, BPDs as controllers, and the public as spectators. The expected impression, for example, is to be considered democratic, fair and honest wants to be taken seriously and has managed the budget well effectively and efficiently and has done well accountability. Management of impressions carried out in the form of attitude, style of speech, use of certain other symbols.

In the context of budget accounting, the interesting question that arises is who exactly are actors in the village government budget process? Whereas the budget process activities and the management of the village fund budget are routines carried out jointly between the village government and the BPD in each budget year. The social reality that occurs is that there is a regulation on the budget that states the budget (we call it "APBDes" in Indonesia) is an annual plan that is discussed and agreed upon jointly by the village government and BPD according to the guidelines for managing the village budget in accordance with the guidelines stipulated by Minister of Affairs Regulation no.113 in the year of 2014 in managing this budget, it will then be actualized by the village government official as actors on the stage to process the budgetmanagingof village funds.

Village government official in managing budget work in teams to create budget products (ADD) that can reflect public interest. Ideally, teamwork is created in an effort to gain public sympathy. In the internal relations of the team, the importance of public service is a priority, given that the village government is a public trust carrier. Every team member who deviates from the "public welfare goals", then the other team members have an obligation to stop the deviation.

This is consistent with the importance of emphasizing check and balance between village government officials in the budget policy process where likenesses of village government organizations as screens, it turns out that the behavior of village officials in managing village funds budgets is very different from behind-the-scenes behavior. During the planning and implementation of budget program activities of village fund, as an example, a village officials will show their performance well to gain sympathy from the public as spectators in theatrical budget performances. Likewise with the stage where it is very far apart from their behavior and

actions, for example in arranging the budget with the BPD to managing the budget, which of course there is a motive hidden on village budget of budget actors who do not know about it.

Based on these statements, the purpose of this study is to uncover the drama of budget managing of village funds that are displayed on the front stage and the back stage on the behavior of budget actors in the budget management cycle that occurs in village government organizations, specifically who occur in village administrations in Buol District, Bukal District

## **II. RESEARCH METHODS**

This research is a qualitative research using Erving Goffman's dramaturgical approach which is one variant of symbolic interactions, with a phenomenological tradition as the actor's umbrella. Phenomenology according to Creswell is a study that seeks to explain the meaning of life experiences of a number of people about a concept or symptom, including self-concept or their own outlook on life. Mulyana (2008) states phenomenology makes life experience truly the basic data of reality.

Based on the previous statements, qualitative research using the Goffman Dramaturgy approach, this study will be able to uncover the drama of budget managing of village funds and their implementation as budget actors based on natural social reality, objectivity, prioritizing processes and being carried out comprehensively based on assumptions, mindset or belief. For this reason, in understanding what happened behind the village fund budget, this study seeks to provide a more concrete alternative explanation of drama on the behavior of village government officials in managing village budget funds based on facts in the field

Using the dramaturgy approach basically explains the behavior of actors on the front stage and the back stage. As revealed that the dramaturgic perspectives view life as a theater stage, which resembles a performance on a stage that displays the roles played by actors. Therefore, it is like a show, social life can be divided into "front region" (front region / front stage) and "back region" (back region). Front Stage is a part of the show that functions to define the situation of show witnessing. The front region refers to social events that allow individuals to style or display their formal roles. They are like playing a role on a stage in front of an audience. On the contrary, the back region refers to a place or event that allows it to prepare its role in the front area, where players relax, prepare themselves, or practice.

The data in this study was conducted through interviews with informants. The interview was conducted by going to the field to the informant's place. Research informants were people who were directly related to the management of the village fund budget. The technique for selecting informants is using the snowball method. In snowballs, they are village budget actors who, when research is carried out, play an active role and are directly involved in the process of applying village financial funds management and reporting. Namely village heads, village officials, village consultation bodies (BPD), sub-district heads, BPMdes secretaries and community leaders. The grouping of research informants is grouped by characteristics (Moeloeng, 2010 in Teri 2015: 81).

In qualitative research, the main instrument is human, because what is examined is the validity of the data. To test the credibility of research data, researchers used the Triangulation technique. According to Moleong (2013: 330), triangulation is a technique of checking the validity of data that uses something else outside the data for checking purposes or as a comparison to that data. The purpose of triangulation is not to seek the truth about some phenomena but rather to increase the understanding of researchers towards what has been stated. Triangulation techniques consist of triangulation of data collection techniques, data source triangulation, member checking and peer discussion. Test the credibility of the data in this study is by triangulating sources. Triangulation of data sources is done by comparing data and information collected through one informant with other informants. Triangulation in this study through direct interviews. Observations were carried out with observations of several behaviors and events and then triangulated.

Moloeng (2013) distinguishes four types of triangulation including using resources, methods, investigators and theories. In this study, from the four types of triangulation, researchers only used examination techniques by utilizing sources. Triangulation with sources means comparing and checking the degree of trust in information obtained through time and different tools in qualitative research. As for achieving that trust, the following steps are taken:

1. Comparing observation data with interview data
2. Comparing what people say in public with what they said personally.
3. Compare what people say about the research situation to what they say all the time.
4. Comparing a person's situation and perspective with various opinions and views of people from various classes.
5. Compare the results of interviews with the contents of related documents.

## **III. RESULTS AND DISCUSSION**

Village government as a regional government organization at the lowest level is a complex organization, in a turbulent environment, therefore organizational managers are expected to be able to estimate

needs, identify and react to social, demographic, economic, and environmental problems (Worral et al (1998 ) in Syarifuddin (2009)), thus a response to public expectations that village funds will have an impact on their prosperity becomes important in policy formulation through efficient allocation of resources and efficiently meeting community needs.

The management of the village budget is inseparable from changes in regulations that develop along with the demands of the times. This change is often accompanied by changes in the concepts of thought in the public sector, because it relates to the fundamental issues of society (social, economic, public services). Change often does not come by itself but is sometimes created or done consciously. That is, changes can occur due to the push of external factors. The process of changing leaders often triggers changes in budget policies to regional governments even to the level of government in the village.

Thus, policies can be linked as a reflection of the meaning of stakeholders on the subject of policy (for example, social problems) and the changes themselves as markers (eg budgets) and forms of change (policies) as markers (free education). Therefore, in directing changes to budget policy, I think it is important to know how stakeholders interpret the budget as a sign and how the change strategy is played to achieve the desired goals.

### **The Front Stage Of The Village Fund by the Actor**

The results of observations show that on the front stage, budget actors show their integrity to the community. On the side of budget management, budget actors demonstrate their integrity through transparent, participatory and accountable village fund management principles. The discipline and discipline of the village budget is a form of concern for trust in building the life order of the village community which is mandated in the effort to use it to the fullest. Integrity on the front stage makes budget actors become selfless people and care about the interests of many people. Integrity is considered important for budget actors. As state budget managers at the lower levels, personalities with integrity trusted by the public will lead them to fight for the public interest. Personality with integrity is also believed to prevent the creation of budget policies that are self-interest. Flinging each other often adorns the hues of life in the village budget planning process. Village financial management officials often carry out their wishes without hearing the input and opinions of others, like they are always right in their thoughts and policies taken. On the other hand, the BPD as an oversight institution is often weak in enforcing supervision and often blames village financial management officers. There should be a reciprocal relationship and good cooperation between implementing agencies and overseeing the management of village funds. Superiority and dominance of village officials should be dammed by the authority of the BPD as a supervisory institution and vice versa.

Such conditions make self-integrity only a "face" of budget actors and oversight institutions for the image and authority of the public. The results of the analysis show that self-integrity is an open stage for budget actors to attract public sympathy so that the power they have will be stronger to increase personal interests above the interests of many people.

In this case I find that budget policy as a social product in a relational sense. That is, budget policy is a product of power and politics (relational issues). Thus, a budget is something that is formed between institutions, economic and social processes, behavior patterns, norms, techniques, types of classifications and characterization models. This illustrates that someone can be said to succeed in inspiring other people to agree with him, if the actor displays a feeling of self that can be accepted by others. In this situation, the actor can take a predetermined role and then develop it to become a show. That is, the field tends to be chosen, and not created.

Integrity is considered important for budget actors. As state budget managers at the lower levels, personalities with integrity trusted by the public will lead them to fight for the public interest. Personality with integrity is also believed to prevent the creation of budget policies that are self-interest.

Associated with integrity, the study found that the actor's budget administrator uses drama to create programs that were not part of the discussion during the Musrenbangdes. So that the public questioned the actor alignments of the budget to the public interest embodied in Musrenbangdes results. Public assume that a character like this has deviated from the spirit of musrenbang so that the public sometimes reluctant to attend the village meeting concerning development forum.

Henry Cloud (2007) suggests that, integrity will not be separated from the effort to become a whole and integrated person in each different part of them, who works well and performs its functions in accordance with what has been previously designed. Integrity is closely related to the integrity and effectiveness of a person as a budget actor who is considered important as a state budget manager, personalities with integrity trusted by the public will lead them to fight for the public interest. Personality with integrity is also believed to prevent the creation of budget policies that are self-interest.

In the context of village budget planning in this study found two sides of the behavior of village officials who were very situational in nature. Situational behavior referred to here is behavior that is influenced by the situation or situation that occurs when taking community sympathy so that the situation of the deliberation meeting is active. It can be seen when MUSRENBANGDES village officials and the BPD heard

and agreed on what the community proposed without giving an explanation regarding the situation where their proposal (public) could not be programmed in the village budget because they wanted to take the people's sympathy as village officials who could accommodate the aspirations of the community. But when they are at the point of preparing the village budget program, the direction will change because of its orientation to the personal interests of the village budget actor. Where according to the informant's explanation that there were safekeeping programs which would later be managed by individuals who had taken the opportunity in the authority of the village budget funds. By him, it cannot be denied that MUSREMBANGDES is only a supporting formality when it wants to start a village fund budget

Weak control function of society as a giver mandate has the function of guarding the performance of village officials in managing the budget provides room for the actor village budget. Escort is not only at the expense of the budget but from planning to outcome budget as well as to oversee the achievement village kinerha village officials in connection with their duties as the manager of the budget. By researchers, the public as a collection of individuals categorized as active, ie individuals who desire change for the better on a social order.

The tendency of the financial organization of the state at the village level to deviate from its function as a state apparatus which was given responsibility as the manager of the budget. One factor is the lack of public scrutiny. It is considered as the public becomes a collection of individuals who are passive. Individual type is characterized by "indifference" them on the issue of development and management of state finances. They do not have a concern to provide *keritikan* or responses to the executors of the budget, and remain in a state of "surrender" any to any policy which is programmed by the government of their country.

Lack of control of the people against the actors makes the budget a personal interest (self-interest) that is difficult to avoid in budget decisions. Actor budgets increasingly flexible in playing a role to achieve the objective interests. Budget decisions will be increasingly distant from the spirit NAWACITA in rural development a priority in the public interest (public interest).

Referring to the structure of village governance theory derived from Giddens (1984) thinking, it can be shown how reciprocal relations between "agency and structure" greatly influence the degree of performance of village governance that is presented to the public. This structuration theory divides two entities that are interconnected and influence village governance as agents strongly influenced by government structures, especially at a higher level. Its performance is very dependent on how the budget is formed. The influence of the village community as a structure can also influence the running of the village administration.

### **The Back Stage of the Management of Village Fund Budgets**

Village fund budget process is a process that regulates the social roles between the village government, and society as a giver BPD mandate of a village development forum. Village officials and BPD as a party that is authorized to prepare, discuss, and approve together the budget that will be implemented. The social role has been the mandate of the state constitution. While the constitution is part of the social system (social system) made by government officials as the instructions and guidelines that will govern the life of the state.

This study found the two sides of the village official's behaviors that are highly situational. Situational behavior in question here is the behavior that is influenced by the situation or circumstances that occur while taking public sympathy so that the situation can be controlled. It is seen that when *musrenbangdes*, village officials and BPD heard and approved the aspirations of the people without any explanation situation likely associated with the proposal (the public) cannot be programmed in the budget of the village. This stage was deliberately chosen actor budgets because they want to sympathetic public as village officials carry out their duties always involve the public, listen and support her desire. In other situations, the deadlock condition that forced budget actors should take priority programs, then sometimes it will change direction, orientation to the interests of profit and loss into the realm of the interests of the actor village fund budget. By it cannot be denied that MUSREMBANGDES merely as a formality supporter at the time wanted to start a village fund budget.

According to Hood and Heald (2006) implementation of transparency is key to success better governance. Citing the opinion Kristiansen (2006) in Mutiarin (2014: 96) that ideally can contribute to the transparency of governance is mainly concerned with the effectiveness of the accountability of officials and officers, strengthening the function of checks and balances, narrowing opportunities for corruption, and the efficiency of public services.

There are various views that say that the form of the budget cannot be separated from the form of power operating behind the policy. This is because the budget requires knowledge in it, while knowledge itself has relations that cannot be separated from power, as Foucault understood in his genealogical theory. Thus, the relation between knowledge and power also creates other relations, namely politics and power (Foucault (1980) in Syarifuddin (2009). Thus it can be said that budget policy politics are often used by budget actors in attracting public sympathy by involving them in programmatic activities and village fund activities and budget because it is the tendency of mere legislation and administrative provisions on the front stage which are deliberately

chosen to maintain the hegemony of authority and self character in the eyes of the public and the back stage. Their behavior in certain situations causes budgetary actors to be arrogant and concerned with personal interests rather than the interests of the wider community.

The public spaces at the rear stage is often the scene of the process of political communication or social democratic negotiation, without coercion, pressure, and threats in achieving a common consensus, as the basis of every social cooperation, politics, and culture. Furthermore, the principles of social accountability in government life, for negotiating the social, political, and cultural can only take place under conditions of formation of a climate of mutual trust among the social component involved in political communication. Understanding the principles of social accountability is a principle in which every individual as an actor or existing social and political institutions should be open to assessment and examination of inspectors existing authorities, as a form of social responsibility, in order to express various aspects of truth in it. On the one hand, there must be trust, and on the other hand the reliability of the institutions or authorities' assessor or inspector is there, so *kesalingpercayaan* and social honesty can be built on it.

MccordingAG, Subarsono (2005), The formulation of public policy can not be separated from some of the variables that affect it are. First, the objectives to be achieved. Second, the value preferences as to what needs to be considered in policy making. Thirdly, the resources to support the policy. Fourth, the ability of the actors involved in policy making. Fifth, the environment includes social, economic, political, and so forth. Sixth, the strategies used to achieve the goal. The strategy used to implement a policy will affect the performance of a policy. Strategy can be a top-down approach or a bottom-up approach, authoritarian or democratic.

### **Impression Management (Impression Management) Government officials Village**

According to Goffman, dramaturgy lies in the performances in every social interaction that occurs. The creation of the stage is an important component in its early stages, because it gives an indication as to the time and the atmosphere for social interaction that takes place (Medlin, 2008: 36), Researchers looked every action actor village fund budget directly in the planning of the budget until the management and accountability. This led to the stage dramaturgy actor budgets village fund could be created in two ways: First, the capacity of duty formally make them focus on regulations related to the management of village funds, and secondly, boost internal motivation actor budgets village fund to always want more interaction with the public. It is important for the village fund budget actors to follow the procedure, the stages and process of the activities organized by reference to the rules of the central government.

Goffman divides the front area into a set of settings (settings) and personal devices (personal fronts). When applied in the context of a budget actor, the setting attached to it is a situation that supports its role as a budget actor. While personal fronts are devices that are considered by the audience to be able to show the status of budget actors in physical and attitudinal forms. Personal instruments of budget actors in the physical form include official uniforms, while attitudes are the behavior and disposition of them as village officials. Speaking of personal fronts on the front stage, as public officials in carrying out work in the work environment the village fund management actor will limit his attitude because it is a role model for the community so that in managing village funds, accountable and transparent principles must be prioritized.

Understanding stakeholders' interpretations of budget policies, leads us to understand that beliefs in values will be difficult to analyze rationally. This is because there is a tendency to confuse perspective statements with various emotional demands. In this case, the act of recommending what people should do, is not the same as calling for or ordering them to do it. This study found that expectations and promises were manifestations of the power possessed by policy makers, but not in a forced form.

SoerjonoSoekanto (2009) states, the parties that deal with change are called agents of change, namely someone or a group of people who are trusted as leaders of one or more community institutions. The development efforts of a society are always marked by the presence of a number of people who pioneered, mobilized, and disseminated the process of change. They are people who are called agents of change. The name given is in accordance with the mission you want to carry, which is to make a meaningful change for the community.

Based on the results of interviews, it can be concluded that there are differences in attitudes / behavior, self-character, and the style of language of actors using village budget funds on the front stage and on the rear stage.

**Table 2 Comparison between Front and Back Stage**

<b>Indicator</b>	<b>Front Stage</b>	<b>Back Stage</b>
attitude / behavior	Behave	Being free, not bound by the rules
the characters themselves	Hide identity	Not limiting himself / open
Speaking Style	Limiting diction	Not limiting the style of speaking
Regulation	Understand the rules of the management of village fund budget	HR officers village fund manager is not ready
Budget Principles	Transparent and accountable	Yet fully transparent and accountable
Responsible	To be responsible	To be responsible

#### **IV. CONCLUSION**

This study uses Erving Goffman's thinking as a Knife Analysis in interpreting the behavior of village official. To find the drama of managing village fund budgets where dramaturgy emphasizes not what people do, not what they want to do, or why they do it, but how they do it. Dramaturgi emphasizes the expressive / impressive dimensions of human activity, namely that the meaning of human activities is in the way they express themselves in interactions with others who are also expressive. Because human behavior is expressive, human behavior is dramatic. Goffman's dramaturgic approach that when humans interact with their companions, he wants to manage the message that he expects to grow on others towards him. For this reason, everyone performs for others. Dramaturgists view humans as actors on a metaphorical stage who are playing their roles. Based on the results of observations and excavations, I conclude that the village fund budget has the potential not to be realized properly due to the first three factors that are the limitations of regulation. Regulative, all village funds budget management follows various legislative guidelines. This means that the village government is no longer carelessly managing village finances. Even though authority is the power of budget users and budget users, there is a village head. However, special regulations regarding the village to date have not been enough to help village government officials. This condition is evident from the delays and difficulties of the village government in the preparation of village activity planning and finance. Almost all village legislation that ordered the existence of derivative regulations through PERDA and PERBUP has not been followed up at all. Other regulations must be provided by the Bupati through the relevant SKPD, for example PERBUP on the procurement of goods and services in the village, and PERBUP about village financial management. In fact, the derivatives of these regulations are very important to help the village head and his device. All existing regulations are still abstract. What is regulated are general matters.

The second factor is lack of HR capacity. So far, the RAB and the Financial Statements and other documents have been compiled from the origin. Technical procedures and rules or elements of budget management are always ignored. What the village government prioritizes is its formality. The matter of content, then matters. For those who are important, the target can be achieved. So it's not the process they pay attention to. For this reason, managing village finance does not only rely on the power of village government officials. But it requires the involvement of various stakeholders in the village. Especially now that the village has managed large amounts of funds.

The last factor is supervision. Management of village finance is still minimal in monitoring the use of the budget. Field facts show that public participation in village financial management is still not focused and indifferent to the performance of budgeting, but the public relies more on local government supervision. But even the local government prioritizes the role of the Consultative Body (BPD) as a supervisor.

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