

## Social Supervision Behavioral of the Village Income and Expenditure Budget Reaches Welfare Windu Kencana in Indonesia

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### Abstract

**Purpose:** This research aims to show social supervision policy in the implementation of IEB in Indonesia.

**Methodology:** Descriptive qualitative study with case study approach. Open interview was conducted to reveal the accountability and response of the community for the IEB Village. This kind of interaction was carried out for five months from 09 March to 10 August 2024 is Abdul Halim Iskandar (Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Indonesia Republic) and Taufik Madjid (Secretary General of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration).

**Finding:** The results show that the community supervision in IEB has a direction to fulfill the needs and expectations of the community. This atmosphere has the potential to produce the exact percentage of use and affirmative programs as well as a communication medium that can reduce the potential for conflict. Openness in running IEB Village make interaction is like brother and not push each other. The mystique of togetherness produces reflective rationality thinking of the village officials in dealing with its citizens.

**Implication:** The manifestation of harmonious social relationships that reflect a peace sense, and produce a prosperity sense and harmony together. Conditions for realization of social supervision by contributing to transparency, accountability, participation and order. This belief is a just, prosperous and prosperous [*windu kencana*] manifestation without any deviation in its implementation.

**Originality:** Manifestation of windu kencana as a result to social supervision policy is a form of control or assessment to determine the implementation of activities in accordance with established plans (IEB Village). This situation proves the active involvement in the IEB Village management.

**Keywords:** Implementation of IEB Village, Mysticism Togetherness, Social Supervision Policy, Windu Kencana

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### 1. Introduction

The purpose of distributing village funds is to increase the circulation of money in the village. So, the purchasing power of villages and the welfare of rural communities are increasing (Statement of President Joko Widodo, 07 October 2023 Village Companion Day). The above statement is in line with the consequences of granting authority to villages, as regulated in UU No. 6 of 2014 concerning Villages, namely reforming funding and budgeting for the community. Village funds are an important part of economic movement for the welfare of rural communities. According to Atmadja and Saputra (2017) and Sari and

Abdullah (2017), this UU further provides hope for villagers to be more prosperous. The village is no longer the smallest government unit in the country, but in terms of funding, the village gets more attention than the government units above it, namely the district or regency or city.

UU No. 6/2014 also further provides great authority to villages. In accordance with Clause 18 it states that Village authority includes authority in the field of running village governance, implementing village development, fostering village communities, and empowering village communities based on community initiatives, rights of origin, and village customs. This explanation is emphasized in Clause 19 which adds that the authority referred to is based on the rights of origin, village-scale local, which is assigned by the government, provincial government, or district or city government, and other authorities assigned by the government, provisional government, or district government. or city in accordance with statutory provisions.

With this authority, villages seem to receive the greatest possible autonomy, because in their history, many villages in this country were originally "independent" villages. The village of perdikan can manage itself. Village regulations like this are in line with the statements of Solekhan (2014), Hardijono et al. (2014), Ridlwan (2014), Yudhi and Masdjojo (2014), Anggraeni (2016), Towner (2016) and Reiss (2020) that the Village Law gives different priorities in each implementation according to its characteristics. Giving confidence to the village government as an autonomous village to manage the budget for an activity. The description as referred to in the definition of village funds, is funds sourced from the APBN allocated for villages. These funds are transferred through the district or city APBD and used to finance the implementation of development and empowerment of rural communities. The explanation of village funds can be further elaborated on based on Clause 71 Paragraph (2) concerning the meaning of village income, namely the source of village income derived from the village's original income from business results, proceeds from assets, self-help and participation, mutual cooperation, and other income.

Therefore, village autonomy is reflected in local government policies. These regional government policies, can be in the form of Regional Regulations, Regulations and or Decrees of Regent/Mayor, as well as policies issued by related agencies or agencies to support the implementation of the management of an autonomous Village activity. This policy is an effort to make the village able to prepare the Income and Expenditure Budget of Village (IEB Village). This IEB Village is a mandatory requirement that the village must implement after receiving village funds. The IEB Village formulation is a Village Financial and Expenditure Plan which is discussed and mutually agreed upon by the Village Government and the Village Consultative Body (VCB) which is stipulated by a Village Regulation. This IEB Village contains income, expenditure and financing. Furthermore, as stated by Agunggunanto et al. (2016) and Andre et al. (2018) that the existence of IEB Village is a form of fulfilling the village's right to carry out its autonomy so that it grows and develops following the growth of the village itself based on diversity, participation, genuine autonomy, democratization and community empowerment accordingly with the direction and policies of village development itself. This becomes the village having the function of carrying out village household affairs, carrying out community development and guidance, and carrying out development of the village economy.

The implementation of these functions shows the village's authority in preparing the IEB Village over the management of village funds. Management of village funds like this provides opportunities for active community participation in the form of involvement and involvement in its implementation, including planning and implementation activities as well as supervision carried out in local communities (Solekhan, 2014; Hardijono et al., 2014; Yudhi & Masdjojo, 2014; Abidin, 2015; Azizi, 2016; Sari & Abdullah, 2017). Furthermore, in the context of planning Law No. 25 of 2004 concerning the Development Planning System in the Elucidation of Clause 2 Paragraph 4 letter d, it can provide an understanding that the growth of community participation is a form of community participation. This shows that their interests have been accommodated in the development planning process.

Furthermore, community participation in village government autonomy has an important role. This role encourages management of village funds that are more focused

and in accordance with their needs. Wilcox (2012) states that there are three main reasons why community participation has a primary meaning in financial management, namely a tool to obtain information about the conditions, needs and attitudes of local communities without the presence of development projects and projects will fail. Second, the community trusts the development program or project more if they feel involved in the preparation and planning process, because they know more about the origin of the project and will have a sense of belonging. And finally, participation is the right of the community to be involved in development.

This participation or mutual cooperation shows the positive desire (kareb) of the community to be actively involved in fund management activities in the village. This is in line with Arfianto and Balahmar (2014), Yudhi and Masdjojo (2014), Sari and Abdullah (2017), Atmadja and Saputra (2017), Towner (2016) and Helm (2020) who state that the main purpose of village community participation is to involve in the process of taking decisions, give a say in the decision-making process, encourage and involve and unify goals. All of this is based on the social, economic and cultural context of the local community.

Such a culture of village participation provides conscious and voluntary involvement to contribute physically and non-physically in an activity. Conditions like this according to (Prihartanti, 2012; Sugiarto, 2015) are soul knowledge. According to them it is the science of the soul, the soul itself is something that is invisible to the eye but its existence is recognized and can be felt. Furthermore states that chaotic soul is the knowledge of inner or inner knowledge (Sarwiyono, 2017).

The purpose of learning soul knowledge is to be able to live happily, true happiness, which does not depend on time, place, and circumstances. This is in line that the village community soul takes happiness and well-being in general (Arfianto & Balahmar, 2014; Solekhan, 2014; Agunggunanto et al., 2016; Mahayani, 2017; Sari & Abdullah, 2017). Therefore, the spirit of togetherness is always present in each individual which is expressed in the sentence "the prosperity of village management is our prosperity and vice versa". This soul is the capital to be able to own the village towards a prosperous life. This concept is in line with Sarwiyono (2017) statement that the community environment is the foundation for fostering prosperity by living in harmony (guyub). The key word is healthy association, which means an effort to be happy and happy together. Ki Ageng doesn't believe that we can live comfortably alone when others are in trouble. Looking for good on your own without trying to make others feel good, especially at the expense of others is tantamount to stringing a rope around your neck.

Understanding the inner concept has an influence on the community's view of how village funds are used. This is in line with the statement of Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Indonesia Republic Abdul Halim Iskandar as follows:

"Although this village is small, it will not only be prosperous if the people do not participate together in building the village. The village is only a place and its contents are good and it does not determine the community. Whatever is in this village, the community must join together for deliberations so that together they can work and experience village funds. Ya, the village is the property that is all here."

This explanation shows that village funds are funds that must be known by the community in allocating their use. As stated in the Government Regulation of the Republic of Indonesia Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget Clause 1 letter (2). Clause that provides a description of the use of village funds for the organization, implementation, guidance and empowerment of the community based on the IEBVillage that has been compiled and mutually agreed upon.

The community empowerment policy in the use of village funds is an illustration to illustrate the village's commitment to involving its community. Furthermore, community participation in the implementation of village governance is based on culture that exists in village community. This explanation is in line with the research of Ridlwan (2014), Anggraeni (2016), Sibuh et al. (2017), and Atmadja and Saputra (2017) which state that successful financial management in villages requires community participation in life culture

that is carried out. This research is also supported that cultural participation of village community provides main contribution to management of funds that are right on target and efficient (Arfianto & Balahmar, 2014; Solekhan, 2014; Sari & Abdullah, 2017).

This explanation provides the concept of using village funds contained in the IEBVillage using a cultural approach. This is in line with the condition of Indonesia Village, which is based on the noble culture of mutual welfare for the achievement of *windu kencana*. The *windu kencana* approach is a reflection of social relations that exist in Indonesia Village as referred to in statement of Abdul Halim Iskandar stated that:

“IEBVillage makes village funds stop by in village here, which is driving force for all communities to live happily together. Happiness is what has become foundation of belief in establishing Indonesia cultural that community mirrors themselves to relate to one another. This is the same feeling being carried and carrying the same weight to get along. The village is a forum which agreement and in harmony. Village funds are one of contents to add to this tie.”

The belief in shared welfare is in line with Ki Ageng Suryamentaram's philosophy of efforts to achieve *windu kencana* (Sugiarto, 2015; Sarwiyono, 2017). It is the belief that makes this research synergize between culture and village fund management, so that it focuses on inner focus (mental) of *windu kencana* to be open in utilizing the use of IEBVillage for achievement of clean, orderly, transparent and accountable management social supervision. This achievement is what makes this research based on noble culture of Indonesia Village. Thus, research studies seek to provide evidence and explanation to existence of IEBVillage social supervision. This supervision contributes to management of village funds with a noble culture of community participation in their implementation. This condition is as explain to the village government describes response to existence of IEBVillage formulation regarding village fund management with community participation (Solekhan, 2014; Ramadana et al., 2013; Abidin, 2015; Astuti & Yulianto, 2016; Andre et al., 2018; Meutia & Liliana, 2017).

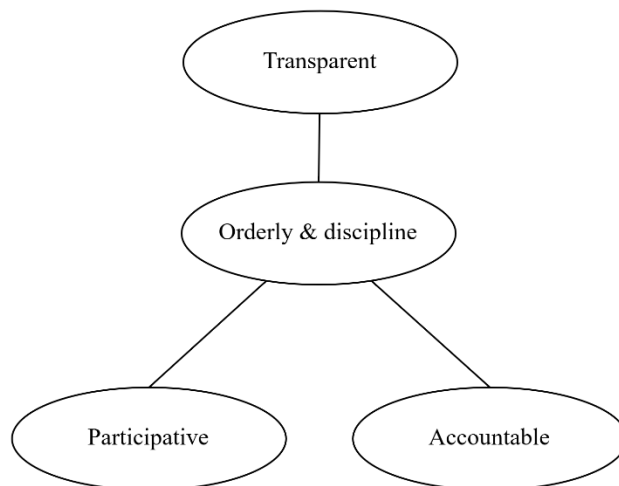
## **2. Literature Review**

The potential sources of village income that are stipulated in the Income and Expenditure Budget of Village (IEBVillage) are in accordance with the target rationally (Solekhan, 2014; Sari & Abdullah, 2017). This explanation shows that the village revenue target in IEBVillage is minimum estimate that might be obtained to finance program or activity that is determined. So that the preparation of IEBVillage is in line with duties of the village government to carry out government, development and community affairs. Therefore, from aspect of its function, it can be able to carry out village household affairs, carry out community development and guidance, carry out development of village economy.

This function is developing as stated by Arfianto and Balahmar (2014) and Solekhan (2014) which state that the function of village government is to carry out fostering participation and self-help in community cooperation, carry out fostering peace and order in community, and carry out deliberations. By paying attention to these duties and functions, the relationship between village administration and community is a partnership relationship. This relationship fosters socio-cultural togetherness, tolerance, non-violence, pluralism, and non-inclusiveness.

The above conditions provide awareness of village officials and communities to organize village expenditure for each of proposed programs. This expenditure organization provides convenience not only in planning process, but also in the disbursement, distribution, administration and accountability of funds it manages. This awareness provides substantive democracy to foster accountability, transparency, responsiveness and community participation in village financial management as contained in the Village Budget (Harjito et al., 2016; Sujarweni, 2015; Solekhan, 2014; Astuti & Yulianto, 2016). They stated that these four principles encourage the internal strength of government and village community itself, so that socio-cultural factors become basis for success of its implementation. Socio-cultural factors have an influence in carrying out programs that have

been prepared by village officials. Solekhan (2014), Hidayati (2015), Andre et al. (2018) and Thanasripanitchai (2017) explain that socio-cultural conditions pay attention to the sustainability of policy making. The policy for implementing activities takes place based on the established program. Therefore the responsibility for successful implementation of village program is influenced by community sociology to respond to these activities. Further by Sujarweni (2015) explains the relationship of these four principles in following figure:



**Figure 1.** The Relationship Four Principles of Village Financial Management

Based on figure above shows the relationship between four principles in village financial management. It is hoped that IEBVillage financial management will carry out these four principles. As referring to the explanation of Solekhan (2014), Astuti and Yulianto (2016), Atmadja and Saputra (2017) that the four principles encourage and ensure good IEBVillage management. This makes IEBVillage a form of financial governance in the socio-economic culture of implementation of village governance itself. The IEBVillage is an annual village government financial plan prepared by taking into account Village Medium Term Development Plan (MTDPVillage), Village Government Work Plan (GWPVillage), and previous year's IEBVillage. This is an important instrument in setting targets for spending and sources of income. The two targets according to Ridlwan (2014), Solekhan (2014), and Sibul et al., (2017) are precisely related to village community participation.

Community participation is community involvement in village governance implementation. This involvement has an influence on socio-economic culture in managing village finances. This explanation refers to statement of Taufik Madjid (Secretary General of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration), as follows:

The purpose of funding assistance to villages is to increase public awareness to be actively involved in development process, and to produce proposals for the needs and problems faced, so that they can formulate them to answer the expected needs. This is what we are trying to continue to socialize how the growing public awareness is. Therefore, push and solid management of funds in the village really depend on the existing socio-culture in the village itself.

The socio-cultural aspects as explained by Taufik Madjid above according to Agusta (2015), Sugiarto (2015), Wahidah (2015), and Pamungkas et al. (2018) stated that the internal factors of individuals are the main factor in fostering socio-culture to have a soul (mental) of belonging to a village. This feeling has the influence to actively participate in building village. In line with this explanation it is also contained in the Village Law no. 6/2014 Clause 82 which explains community role in monitoring and supervising development in the context of realizing good governance. Village communities as village owners have the right to obtain and monitor the use of funds for village development.

Therefore, the internal factor in the private community becomes the main thing to be developed. The personal factor in a community (society) depends on the emergence of a

equality mental (Harjito et al., 2016; Agusta, 2015; Gulsyan, 2015; Sujarweni, 2015; Sari & Abdullah, 2017). The equality mental according to form of living a shared feeling to see the environment as a path to life happiness. This happiness in life is reflected in the loss of mental *meri* and *pambegan*. *Meri* mental is jealousy because it is defeated by seeing the community environment, while the opposite is *pambegan*. These two mental eliminate togetherness in building and managing the environment (Prihartanti, 2012; Sugiarto, 2015; Wahidah, 2015; Sarwiyono, 2017). *Meri* and *pambegan* in social life make individualistic and indifferent behavior. This behavior makes the community order only filled with desire without any soul in socio-economic-cultural relations (Sarwiyono, 2017).

Socio-economic-cultural life is a form of village community activity. This shows that society has procedures and manners that are adjusted to accepted norms of life. This is what makes people have a difference in realizing IEBVillage (Meutia & Liliana, 2017; Mahayani, 2017; Sujarweni, 2015). Therefore, the atmosphere creates a strong link between the realization of IEBVillage and internal life of the community. Internal life that is relevant to the norms of belief in community activities to create a just and prosperous life (*windu kencana*)

This serene relationship results in the belief that absolute tranquility belongs only to the atmosphere of a harmonious environment. This belief in tranquility makes the community's mind in the relationship to build the village full to share ownership, because village tranquility is the tranquility of the community (Pamungkas et al., 2018; Solekhan, 2014; Ramadana et al., 2013; Ridlwan, 2014; Wilcox, 2012; Sujarweni, 2015; Sibul et al., 2017).

This serenity in the rural atmosphere shows that the village apparatus' decisions are joint. This awareness is a manifestation of the self-disclosure of village officials to compromise the input of community aspirations. This attitude makes decisions in the IEBVillage as a form of mutually agreed upon decisions. As a consequence, the success or failure of determined program is result of the environmental reality and inner awareness of village apparatus and community. This explanation refers to basic reality of village communities is influenced by noble culture in the form of customs, norms to openly accept the empowerment and usefulness of the village for all society (Solekhan, 2014; Hidayati, 2015; Kurniawan & Firmansyah, 2018; Sari & Abdullah, 2017; Mahayani, 2017).

The manifestation of this open attitude shows devotion to activities of village officials to get to know each other and cooperate with community. The results of getting to know each other and this collaboration show the brotherly relationship of two parties. This attitude is a implementation manifestation of the noble character of *windu kencana* tradition, that truth of society aspirations is absolute truth. Recognition of absolute truth the community makes life activities peaceful (Sugiarto, 2015; Prihartanti, 2012; Sarwiyono, 2017).

### 3. Methodology

This qualitative research is a descriptive study with a case study approach, which aims at an empirical inquiry to investigate phenomena in depth in the real context of a village organization reporting IEBVillage, on the basis of the phenomenon. Based on this, the research focuses on social monitoring of the implementation of IEBVillage in Indonesia Country. The research was conducted by direct observation and in-depth interviews (Anggraeni, 2016; Sibul et al., 2017).

This direct observation was carried out from the preparation of the IEBVillage to its implementation. Furthermore, an open interview was conducted to reveal the accountability and response of the community for the IEBVillage. This kind of interaction was carried out for five months from 09 March to 10 August 2024 is Abdul Halim Iskandar (Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Indonesia Republic) and Taufik Madjid (Secretary General of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration).

#### 4. Results and Discussion

Windu Kencana as referring to Sarwiyono (2017) is a condition for people who live happily in an atmosphere of togetherness between communities. Togetherness shows the loss of mutual superiority (raos unggul) and difference. These two feelings are in line with what Abdul Halim Iskandar conveyed as follows:

“All the elements present here...eliminates the feeling of being superior and different. The loss of these two feelings makes perfect. This situation makes people understand what is expected by community can be entered in MUSRENBANGDes forum. This is empowerment of village community, not only the authority as village officials to IEBVillage determine, so that citizens understand and are open to understand building as well as its realization, don't just agree and finish.”

The same thing was stated by Taufik Madjid, namely:

“IEBVillage which have reflected our togetherness participation in formulating development affairs. We live in a difficult, clean and prosperous life together. The spirit of building a village to live together.”

The two statements above are an effort to increase community empowerment. This empowerment is an access to manage village potential resources that can be developed and optimized (Ridlwan, 2014; Islamy, 2014; Yudhi & Masdjojo, 2014; Anggraeni, 2016; Andre et.al, 2018). More than that, community development is also intended as referring a form of effort to increase critical awareness of community, so that they are able to implementation control of a development policy (Solekhan, 2014; Hidayati, 2015; Kurniawan & Firmansyah, 2018; Astuti & Yulianto, 2016). This explanation is in line with Taufik Madjid 's statement as follows:

“Example...I was asking for information regarding the indicators of deviation from the village fund project worth eight nine million. In the Budget and Cost Plan or BCP, the drainage will be built with bricks, but in up to two five percent of the project phase, the materials used are actually bricks. It was agreed that the matter was brought in by a discussion of the Activity Implementation Team or AIT which was attended by village officials and residents. The meeting decided that the construction that was already using concrete blocks did not need to be dismantled. However, next must use bricks.”

Joint meetings in the management of development funds in accordance with regulations in the Village Budget are a form of participation, transparency, order and accountability. This manifestation is supervision of village funds use in socio-economic and cultural terms. Therefore, village forum (rembuk desa) are a means of finding solutions. The openness that was fostered through village forum in Pandan Landung has played a very important role in encouraging a more focused development process and in accordance with community need's.

This need is achieved by using village funds effectively and economically. Why is that? Because the community is a source of information regarding the conditions, needs and attitudes of development project's presence. Second, community more trusts the program or project that has been announced by being involved, so they will have a sense of belonging to project. As stated by Abdul Halim Iskandar as follows:

“The IEBVillage 2024 that we display with banner on the front makes us all no longer confused and suspicious of being accountable for the management of village income, where village funds have a large portion of...example around eight hundred and ten million, while the village's original income is seventeen point nine million, profit sharing. Regional taxes and levies are seventy point six million and the village fund allocation is four hundred seventy six point four million. If the total reaches one point three billion. This amount will be divided into infrastructure development of almost half fifty-one point six percent, then

the distribution of village government administration, the field of community development and empowerment. this is all the funds for, by and for the people. It is the village meetings that decide this division.”

The IEBVillage board placed in front of the Village Hall shows the openness to convey the IEBVillage in general. This provides evidence that involving communities in decision processes and outcomes, encourages and unifies objectives in implementation based on socio-economic and cultural contexts. Statements that are in line with Taufik Madjid and emphasized in more detail by Abdul Halim Iskandar. Taufik Madjid stated that:

“Forum is taken so that the problem is quickly resolved. Here the model of indirect budget disbursement is not complete at eighty-nine million, but gradually. Can be four to six times, depending on the forum agreement.”

Furthermore, Abdul Halim Iskandar gave the following description:

“This mechanism is a joint agreement. This agreement is between the providers of building materials, the team for implementing activities and activities executor or AE. The road is, an AE issues a letter requesting payment or SPP for a project, after receiving receipts and other administrative requirements. Without receipts, the budget is not liquid. From the AE's hand, it takes the signature of the village secretary, then the village head, and this is forwarded to the village treasurer. This form is informed of results and monitoring returns to community.”

Community supervision in layout of Village Budget has a direction to fulfill the community's needs and expectations. This atmosphere has the potential to produce an appropriate percentage of use and affirmative programs as well as a medium of communication that can reduce the potential for conflict. Thus, the community and village officials have the same feeling in village program activities. Togetherness is what, according to Wilcox (2012), Solekhan (2014), Hidayati (2015), Sujarweni (2015), Anggraeni (2016), Anggadwita and Dhewanto (2016), Sari and Abdullah (2017), Kurniawan and Firmansyah (2018), and Reiss (2020) produces a civilization of peace, prosperity and mutual harmony. The achievement of this condition is the peak of windu kencana's desire. Why is that? When the two parties, namely the community and village officials, are connected, then implementation of IEBVillage has one goal of achieving a village fund budget that can be independent of its citizens. An explanation that refers to Abdul Halim Iskandar's statement follows:

“This IEBVillage is a writing that everyone should know and understand the amount and its use. Not only us, but also everyone in one direction, how the people of Village in Indonesia are peaceful, prosperous and harmonious without any prejudice for what funds are used. There have been many examples, there is no benefit but it becomes a disaster to use items that are supposed to be shared...we were created to live together not alone. This has become our determination to live in one belief will be meaningless if the desire to be alone. There is no feeling of joy except festivity together.”

The tradition of village festivity according to Sugiarto (2015), Wahidah (2015), and Sarwiyono (2017) shows a ceremony of inner belief, as well as a form of effort to achieve a psychological state of calm and serenity in life. Conditions that give confidence in the realization of safety and harmony in society. As stated by Abdul Halim Iskandar as follows:

“IEBVillage is a program that aims to develop villages from the government. Therefore, we are all given the opportunity to organize village activities. This is a condition that we should all be grateful for meaning together. It is through the demands of such an attitude that the people of Village in Indonesia can achieve a psychic state of safety, namely living together in this hall.”



Referring to the explanation above, the people believe that the IEBVillage is a program to create harmonious relations between apparatus and community. Isn't this in line with the IEBVillage objectives? The goal is to act as an important instrument in realizing good village governance, in detailing village income and expenditure for the achievement of common goals. This is the essence of Permendagri No. 113 of 2014 (Solekhan, 2014; Hidayati, 2015; Agunggunanto et al., 2016; Sujarweni, 2015; Atmadja & Saputra, 2017; Saputra et al., 2018).

Harmonious community relations reflect a sense of peace, and produce a sense of well-being and harmony together. Prosperity is a sufficiency sense (*tetirah*), so that you feel a sufficient life. Meanwhile, pillar gives birth to a sense of true common goal so that he can create a sense of happiness together. As Sarwiyono (2017) stated below:

“Pillar in society is the result of understanding the common ideals of the apparatus and its citizens, namely feeling happy together.”

The manifestation of the village community structure creates development of benefits, knowledge and expertise (*mekaring kagunan, kawruh lan kasagedan*). An embodiment that can produce sufficient (*raos tirah*) and encourage people to diligently work together, so as to produce happiness together that gives rise to advancement of benefits, knowledge and expertise. This explanation refers to Abdul Halim Iskandar's statement as follows:

“Having money example...one billion three hundred million for IEBVillage is our dedication to create a community order for shared knowledge in the expertise to manifest order, discipline and peace of pillars and mutual prosperity.”

The achievements of the Village community prove that the IEBVillage is a mechanism to produce a social atmosphere for community to work together. This kind of atmosphere is the development of *windu kencana* because there is a sense of being pillar and prosperous together in managing the village potential. The *windu kencana* era is on great luck or a feeling of well-being and getting along well together. This feeling is the virtue of *windu kencana* living in society is working to foster feelings of togetherness and to maintain a sense of well-being and harmony together. And work to eliminate arrogance (*congkrah*) in order to understand that every item that exists and every behavior that has occurred is in the right condition to maintain a feeling of well-being and harmony together (Sarwiyono, 2017; Sugiarto, 2015; Prihartanti, 2012; Wahidah, 2015).

This life order eliminates the knowledge of pride by filling it with real and true knowledge to maintain happiness and prosperity together. As confirmed in Abdul Halim Iskandar's statement below:

“To avoid budget irregularities, between its use and implementation, we are here to maintain openness and the involvement of citizens as keys. This is not a concept but a level of practice. The concept does not work if only wishful thinking. The community does not need a concept, but how together this village budget will benefit all.”

The emergence of open interaction and jointly stated and agreed upon IEBVillage which is structured to foster and maintain feelings of prosperity and harmony together. The achievement of the *windu kencana* atmosphere to eliminate the hidden rules of society for personal gain. The term social supervision is a form of control or assessment to determine the implementation of activities in accordance with established plans (IEBVillage). This situation proves the active involvement of village community in the IEBVillage management. Finally, the implementation of the program creates a *windu kencana* sense in people's lives to reduce poverty and unemployment.

The author thanks the informants Mr. Abdul Halim Iskandar (Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Indonesia Republic) and Mr. Taufik Madjid (Secretary General of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration of the Indonesia Republic) during the five-month interactive. The process of togetherness that presents an intimate atmosphere and

spontaneous answers, this is the value of "most" and is very valuable for this research results.

## 5. Conclusion

Social supervision in the IEBVillage in Indonesia Village provides openness to run programs that are compiled. The results show that village forum with affection sense in determining IEBVillage that are carried out by village officials with the community make interactions like brothers and not coerce one another. As a result, a culture of communication is not only seeking the interests of society, but also an inner struggle to maintain brotherhood together.

This atmosphere keeps togetherness as the manifestation of a just, prosperous and prosperous society. This embodiment is windu kencana sense for determination to achieve happiness and prosperity together. This is the social control that must be possessed by the entire inner apparatus and its citizens to provide the mystique of togetherness. This sense of community is what makes social surveillance work.

The focus on social supervision which is based on the mystique of togetherness as intended is only a conceptual level that the community and officials believe in, so it is not necessarily believed for other villages. Thus, social supervision shows a pattern of behavior and social rules (even approach) that has been mutually agreed upon and belongs to the community itself, so that it cannot explain the activities of non-social institutions (companies) based on transactions (transaction approach). Therefore, the next second approaches can be used for more reliable results, and their implementation in non-social institutions. Finally, the triggers and evidence are confirmation of activities realization and transactions as control rule itself.

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