Analysis of the Role of Actors in Management of Village Funds in Bintuas Village, Natal District, Mandailing Natal Regency

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Abstract

The role of community actors in the management of village funds is conducting village meetings (MusDes), which in the village meetings are planning for the management of village funds used for physical and non-physical development of the village. The role of village government actors in the village fund management process is involved starting from problem identification, planning, implementation and evaluation. Therefore, the village government must involve other community actors starting from problem identification to evaluating the management of the village funds, and if community actors are involved there will be a sense of care for the development generated from the village funds. the involvement of actors in the management of village funds is very necessary, not only involving village officials, in this case community actors are also very necessary because in this case they can build a better village in the future and community actors must be actively involved in managing the village funds. The type of research used is a qualitative approach with a descriptive method with the results of the study showing a lack of community involvement in the management of village funds and a lack of openness by village actors in running a village program and a lack of openness in conducting village deliberations (musdes).

Keywords actors; implementation; responsibilities; roles



I. Introduction

The Unitary State of the Republic of Indonesia has regulated the existence of villages in Law Number 22 of 1999 which has been revised through Law Number 32 of 2004 concerning Village Administration. Furthermore, the law regulates the existence of government organizations in the village. In the future, each village is expected to be able to carry out the development process in their respective regions by managing and managing their own household.

Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020)

Village development is one of the affairs under the authority of the village. As an implication of the implementation of the development, of course it will require financing or sources of village revenue. One of the sources of village revenue is the central and regional financial balance funds received by districts/cities in which the distribution for each village is distributed proportionally, namely at least 10% (ten percent) which is called the allocation of

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village funds. Furthermore, the village fund allocation budget will be used to support village autonomy activities so that they can be maximized in providing services, development, and community empowerment at the rural level.

According to Law no. 23 of 2014 article 294 paragraphs 3, Village Funds are allocated by the Central Government to fund government administration, development implementation, and community development, as well as village community empowerment in accordance with the provisions of the law on villages. Village Funds are funds sourced from the APBN which are allocated to the Village and transferred through the Regency/City APBD every year, to finance the implementation of Village authority based on origin rights, and village-scale local authority.

According to the Regulation of the Minister of Villages, the development of underdeveloped areas and transmigration no. 21 of 2015, Village Funds are funds sourced from the State Revenue and Expenditure Budget designated for Villages which are transferred through the district/city Regional Revenue and Expenditure Budget and are used to fundgovernance, implementation of development, community development, and community empowerment

The Village Fund has the potential to raise village actors or elites who have individual and inter-group interests. The reality of the practice of using Village Funds is the phenomenon of "local elites" or actors who co-opt budgets for personal interests, especially local elites at the village level, as evidenced during 2016, Dana Desa 3 was included in the top five sectors that are prone to corruption (in tirto. en, 2018). Strengthened by Pardiyanto (2017), the maximum annual budget amounting to 1.44 billion if not managed properly there will be actors who have personal interests who will benefit in their role in carrying out or making policies for the use of Village Funds. In addition, it will potentially lead to conflict in the community, played by actors or "village elites" who have access to the use of the Village Fund. In current development practice, social processes are often hampered or limited by structures and cultures created for the benefit of certain groups. Consequently, development becomes exclusive and hegemonic because it is only controlled by a few actors who have power or power (Wirotomo, 2012).

Actors in implementing a policy or program are influenced by the power and interests possessed by these actors, so they can be categorized into 4 types, namely: (Thompson in Wakka, 2014)

- a. Actors with a high level of interest but low power are classified as Subjects. This actor has a low capacity to achieve goals, but can become influential by forming alliances with other actors. These actors can often be very helpful so relationships with these actors must be maintained properly.
- b. Actors with a high level of interest and power are classified as Key Players. Actors must be more actively involved, including in evaluating new strategies.
- c. Actors with a low level of interest and power are classified as other followers, to involve these actors further because their interests and influence usually change over time. This actor must be monitored and communicated properly.

Actors with a low level of interest but high power are classified as contestants. This actor can pose a risk, so its existence needs to be monitored and managed properly. These actors can turn into key players due to an event. Good relations with these stakeholders continue to be fostered. For this reason, all required information must be provided so that they can continue to play an active role in achieving goals.

In the perspective of political science, the analysis of the policy process must focus on the actors. If politics is defined as "who, does what, to get what, then the activities that occur in the policy process are a form of activity carried out by political actors to obtain political values. In addition, based on the policy models mentioned earlier, the roles of actors are very decisive in formulating, implementing, and considering the consequences of the policies they make.

In the perspective of development political actors, it has become a serious concern in development analysis as expressed by Scramm and Lerner (Wargio, 2016) who have formulated development political actors consisting of 2 groups,

- a. A small group of community members who formulate plans and obligations and mobilize other communities to participate in development. The definition of formulating development planning does not mean that the ideas related to the formulation of activities and how to achieve goals are only carried out by this group, but they simply formulate ideas or aspirations that are desired by all members of the community through an agreed mechanism. Meanwhile, development planning at the lowest level is channeled through group meetings or deliberation at the lowest levels of formal and informal institutions.
- b. The wider community who participates in the development process, either in the form of providing input (ideas, costs, labor, etc.), implementation of activities, monitoring and supervision and monitoring of development results.

The author raises the issue of analyzing the role of actors in managing village funds in Bintuas Village, Natal District, Mandailing Natal Regency and seeing how the actors manage village funds, whether or not it is in accordance with regent regulation no 7 of 2016, and then the community also knows how management carried out by the Village government so that the management of Village funds is transparent and can be known by all parties so as not to cause misunderstandings in the community.

The role of community actors in the management of village funds, namely conducting village meetings (MusDes) which in the village meetings are planning for the management of village funds used for physical and non-physical development of the village. The role of government actors Villages in the village fund management process are involved starting from problem identification, planning, implementation and evaluation.

In this case, it can be seen that the community is less involved in the process of implementing village fund management, where in its implementation it is carried out more dominantly on village government actors. In this case, the community and village government should cooperate more in managing village funds so that it is clear where the village funds are used and known by all parties.

Based on the initial research that the author did, in the process of managing village funds in Bintuas Village, Natal District, Mandailing Natal Regency, community actors were less involved in the implementation of village fund management, so that the implementation of village funds was often constrained due to the lack of involvement of community actors in village fund management development processes in the village tend to be slow because the government only involves village officials in managing village funds,

The village government should be guided by the regent's regulation no 7 of 2016 concerning the technical management of village fund finances, article 5 paragraph 1 which reads that activities funded by village funds are planned, implemented and evaluated openly by involving all elements of the village community and discussed in deliberation. village development planning (musrembangdes) and refers to the village medium-term development plan (RPJMDes) and the village government work plan (RKPDes).

Therefore, the village government must involve other community actors starting from problem identification to evaluating the management of the village funds, and if community actors are involved there will be a sense of care for the development resulting from the village funds. the involvement of actors in the management of village funds is very necessary, not only involving village officials, in this case community actors are also very necessary because in this case they can build a better village in the future and community actors must be actively involved in managing the village funds.

Based on the description above, it is interesting for the author to study further about the analysis of actors in the management of Village Funds in Bintuas Village, Natal District.

II. Review of Literature

2.1. Previous Research

In this study, the results of previous researchers are used as material to help get an overview in this study, in addition to knowing the similarities and differences in research and other important factors that can be used as a basis for studies to be able to develop researchers' thinking insights. Where the authors take previous research, namely:

Previous Research Conducted by Fakhrur Robiya, et al, 2018 "This research is motivated by allegations of accountability problems in managing village funds in Samatiga District, West Aceh, Aceh Province and aims to describe the role of the camat in its relationship. The formulation of the research problem is How is the accountability of Village Fund management in Samatiga District in 2017?, What is the role of Samatiga Camat in 2018 in the management of Village Funds? And, what are the obstacles and strategies carried out by the Samatiga Camat in 2018 in increasing the accountability of Village Fund management? This study uses a qualitative descriptive approach, with data collection techniques interview, observation, documentation and triangulation. The data analysis technique uses an interactive model.

2.2. The Role of Actors

Role comes from the word role, which according to the Big Indonesian Dictionary (KBBI) is defined as a player. A role is a person who becomes or does something unique, or a set of behavior that is expected to be possessed by a person domiciled in society. If it is aimed at things that are collective in society, such as associations, groups, or organizations, then the role means the set of behaviors that are expected to be possessed by organizations domiciled in a society. The role has a dynamic aspect in one's position (status). The role more often refers to a function of adjustment and as a process.

2.3. Village

According to Law No. 6 of 2014 concerning Villages, Article 1 explains that the Village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

According to (Widjaja in Azhari, 2003) the village is an area occupied by a number of residents as a community unit including the legal community unit which has the lowest government organization directly under the sub-district head, who has the right to run his own household within the bonds of the Unitary State of the Republic of Indonesia (NKRI).

2.4. Village Administration

According to Sujarweni (2015:7) Village Government is an extension of the central government which has a strategic role to regulate communities in rural areas in order to realize government development. Based on this role, regulations or laws relating to village government are issued which regulate village government, so that the wheels of government run optimally.

2.5. Village Fund Management

According to Thomas in Sofyanto, 2017) Management is a process or a series of work carried out by a series of groups of people in which there is planning, organizing, implementing and monitoring by utilizing the existing potential in achieving certain goals.

2.6. Village Fund (DD)

Village Funds are funds sourced from the APBN which are intended for villages that are transferred through the Regency/City Regional Revenue Budget and are used to fund government administration, development implementation, community development, and community empowerment (in PP Number 43/2014 concerning Implementing Regulations of Law No. 6/2014 on Villages).

The philosophy of the village fund is to improve the welfare and equity of village development through improving public services in the village, advancing the village economy, overcoming the development gap between villages, and strengthening village communities as subjects of development. The Village Fund which is now rolled out annually to all villages in its use must be accountable. Financial accountability is an important dimension in the use of finance, including the Village Fund. This responsibility reminds that villages that previously carried out development only received limited financial assistance and their management was still very simple, but after the current village fund policy was implemented, villages received a fairly large budget allocation and the management was carried out independently.

The use of Village Funds has two priority areas and must be carried out, namely the field of Village Development and Village Community Empowerment. both of which are priority activities, village budgets and expenditures that are agreed upon and decided through the Village Deliberation. In the field of village development to improve the welfare of rural communities and the quality of human life as well as poverty alleviation, the priority of using village funds is directed at implementing village development programs and activities, including: (in the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 5 of 2015 Article 5) regarding the use of village funds for village development.

- a) fulfillment of basic needs.
- b) development of village facilities and infrastructure.
- c) development of local economic potential. and
- d) sustainable use of natural resources and the environment.

In the field of community empowerment, priority use of village funds for programs and activities in the field of village community empowerment is allocated to fund activities aimed at increasing the capacity of citizens or rural communities in entrepreneurial development, increasing income, and expanding the economic scale of individual residents or community groups and villages. Among others, as follows (in the Minister of Village Regulation, Development of Underdeveloped Regions, and Transmigration of the Republic of Indonesia Number 5 of 2015 concerning the Use of Village Funds for Village Development Article 11):

- a) Improving the quality of the Village planning process.
- b) Supporting economic activities both developed by BUM Desa and by other Village community business groups.
- c) Formation and capacity building of Village Community Empowerment Cadres.
- d) Organizing through the formation and facilitation of paralegals to provide legal assistance to villagers.
- e) Organizing health promotion and clean and healthy living movement.
- f) Support for village and community activities in the management of Village Forests and Community Forests.
- g) Capacity building of community groups through:
 - 1) productive economic group
 - 2) girl group
 - 3) farmers
 - 4) poor people
 - 5) fishing group
 - 6) craftsman group
 - 7) child care and protection group
 - 8) youth group
 - 9) other groups according to village conditions.

2.7. Inhibiting Factors in Village Fund Management

Village Financial Management based on Presidential Regulation Number 43 Article 93 of 2014 is a whole activity that includes planning, budgeting, administration, reporting and accountability, and supervision of village finances.

- a. Planning, development planning according to Yabbar and Hamzah (2015) is a process of stages of activities for the utilization and allocation of resources within a certain period of time to improve the welfare of the community.
- b. Implementation, Implementation of village financial management is the implementation of APBDesa. The implementation stage is an activity to run the Village Budget in one fiscal year, the period usually from the beginning of the year on January 1 to the end of the year on December 31.
- **c.** Administration, is an activity in the financial sector which is carried out based on the principles.

III. Results and Discussion

Based on the discussion on the management of village funds in empowering rural communities which was analyzed using the system paradigm which was conceived by Tallcot Parson, namely that there is an Action System function consisting of adaptation, objectives, integration and pattern maintenance, that the management of village funds for empowerment has not been carried out optimally. The form of empowerment activities carried out is mostly physical development activities.

From the results of interviews that have been conducted by researchers, it is clear that the community hopes that community empowerment activities do not only involve one group but involve all groups in the community, this is as described in the concept of empowerment presented by Djohani who says that the basic pattern of the empowerment movement mandates the need for power and alignment with powerless groups. To empower village funds, the village government is expected to pay attention to groups in the community to be empowered to improve welfare and escape poverty.

The management of village funds starts from planning activities and programs that will be implemented through the village musrenbang led by the village head by inviting the community to participate in planning the forms and types of activities to be carried out in the future. Planning is an important activity as described by Manila I. GK said that planning is an activity to arrange what things will be done or done in the future, as well as how to implement them. Based on the results in the field, activity planning does not only require community participation in determining goals, but there must be an adaptation of the activities to be carried out to the needs of the community.

System theory by Tallcot Parson which says that there must be adaptation to needs, adaptation in question is adjustment to the environment and adjustment of the environment to needs. From the results of research conducted by the author through interviews, the community expects various empowerment activities such as the establishment of BUMDes, the formation of youth activities that utilize youth resources in the hope of improving the economic quality of rural communities. The community expects all forms of programs from village funds to be adjusted to the needs of the village community. Because if the government program is in accordance with the needs of the community, the goal of community empowerment will be achieved. So that the government remains to control the programs that are being run.

From the results of the research, the implementation of village funds did not get the trust of the community, this was due to the low level of transparency in the management of village funds. In terms of empowerment carried out by the village government, and hopes that the empowerment activities will continue so that they can really revive the community's economy. Therefore, the implementation of village funds in community empowerment must pay attention to transparent implementation, namely that the implementation of village funds is an action to realize the activities that have been planned through the village musrenbang by prioritizing the principle of transparency, namely the openness of the village government to the community so that the community trusts the village government in managing village funds.

Activities that have been carried out must be accounted for by the village government to a higher leader above it, namely the regent through the camat. Accountability is a consequence of the implementation of activities that have been carried out previously, with the aim of knowing that the implementation of activities has been carried out in accordance with the activities that have been determined in the initial planning. The results of the research in the field show that the accountability carried out by the village government is only limited to administrative accountability to the leader above it, namely the regent, but accountability to the community does not occur. The community expects direct accountability to the community regarding the use of village funds so that the community is involved and knows to what extent the activities of the village funds have been successful.

Direct accountability to the community can contribute to the future management of village funds which will become the reference for planning further village fund activities. This was stated by Talcott Parson that the system must maintain a pattern which means that every activity that is planned, carried out and must be accounted for so that the results of the accountability provide feedback to further planning to pay attention to what needs to be improved and added in empowering rural communities. From the discussion of village fund management in empowering rural communities, the fund management process that must be considered to improve community empowerment is:

- 1. Identify community needs
- 2. Adjustment of empowerment activities to the needs and activities expected by the community
- 3. Involving various elements of society or weak groups to be empowered
- 4. Transparent implementation of activities. This means that the management of village funds must be carried out openly so that the community can know the implementation of village funds.
- 5. Sustainable activities. This means that the empowerment activities that are programmed are not only at the training level but must be continued with the provision of business capital so that the knowledge gained from the training can be applied in business activities that have economic value.
- 6. Direct accountability to the community. This means that the implementation of village funds must be accountable to the community to generate public trust and become feedback in planning empowerment activities in the following year.

IV. Conclusions

From the results of research that has been carried out, the authors can conclude several statements as follows:

- 1. Planning in the management of village funds in the program to increase community empowerment from community village funds has not been actively involved, the community is invited to village planning and development meetings but the proposal for activities and the place for carrying out activities are determined by village officials. This is evidenced by the findings in the field that the community considers village planning and development deliberations as a formality activity. This assumption occurs because the determination of programs and activities carried out is dominated by village officials while the community only acts as a passive observer in determining activities.
- 2. The implementation of the village funds received distrust of the community to the implementing activities, in this case the village apparatus. This is due to the lack of transparency or there is no real transparency in the use of village funds. The community argues that only village officials know that the use of village funds has met the requirements for an activity, ordinary people do not know the standard of implementation of a program that has been implemented. In addition, the implementation of village funds in empowering rural communities has received criticism from the community because the implementation of these activities is considered only a mere formality, this is due to non-transparent management by village officials.
- 3. the role of actors in managing village funds has not implemented the principles of accountability and transparency in managing village funds directly to the community as the target group of the village fund policy or program. The management of village funds is basically aimed at development progress, empowering bathing, and to develop the community, but if it is not known by the community, village funds do not achieve their goal, namely for the welfare of the community. The role of actors in the accountability of village fund management carried out by village officials is necessary and important to involve the community directly, as residents of the village who are the target of the village fund program, it is appropriate for all communities to be involved and know the management of village funds.

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