




## ARTICLE

# Constraint and Strategies Element for Increasing Effectiveness Village Fund Management Based Interpretive Structural Modelling

Vivi Ukhwatul Khasanah Masbiran <sup>1</sup>, Rika Murliasari <sup>2</sup>, Afriyanni <sup>3</sup>, Sekar Nur Wulandari <sup>4</sup> ✉

<sup>1</sup>Research and Development Agency of West Sumatera Province

<sup>2</sup>Institut Pemerintahan Dalam Negeri (IPDN)

<sup>3</sup>Research and Development Agency of Pekanbaru City

<sup>4</sup>Planning, Research, and Development Agency of Riau Islands Province

✉ [wulandari.sekar09@gmail.com](mailto:wulandari.sekar09@gmail.com)

**Abstract:** This study aims to identify, map, and determine the critical elements of Village Fund management's constraints, needs, and actors using the Interpretive Structural Modeling (ISM) method. ISM is a modeling technique that explains the contextual relationship between elements based on expert opinion to provide a concrete picture of something in a visual map. The results of the study indicate that there are eleven elements of village funds management constraints. In addition, there are seven elements needed to improve the effectiveness of village funds management and eight aspects of DD management actors. Furthermore, based on the ISM analysis results, the main component of managing village funds is limited human resources. In addition, the results obtained that the main determining actors in increasing the effectiveness of village funds management are the Village Government and the Community Empowerment Service. Meanwhile, the critical strategy to improve the effectiveness of Village Fund management is strengthening regulations and policies and strengthening human resource capacity through training and mentoring. This study recommends improving regulations, especially synchronizing the management of village funds starting from the planning and accountability stages, starting from the central government to village governments to implement a strategy to strengthen regulations. Meanwhile, the synergy between the government, the private sector, village communities, and universities increases competence through training and managing village funds.

**Keywords:** effectiveness; village funds; Interpretive Structural Modelling (ISM)

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## 1. Introduction

Poverty and development inequality between rural and urban areas are still a development problem in Indonesia (Hugo et al., 2019). This condition is quite a dilemma considering the role of the village as the main actor of development and economic improvement of rural communities (Kementerian Keuangan Republik Indonesia, 2017). Therefore, the government seeks to reduce regional inequality by focusing development priorities on villages (Arifiani & Sjaf, 2018). The legitimacy of the government's efforts is the issuance of Law Number 6 of 2014 concerning Villages.

The Village Law strengthens the position of the village through the delegation of authority and budget. It provides a way to realize a progressive, strong, democratic, and independent village community. Villages have the authority to carry out development and community empowerment based on initiatives, origin rights, and traditional rights (A. Setiawan, 2019). Through adequate authority and sources of funds, it is hoped that villages can manage their potential to alleviate poverty and overcome development inequality (Kementerian Keuangan Republik Indonesia, 2017) through village development programs and community empowerment (D. Rahayu, 2018). The village fund allocation (DD) is expected to have adequate tools and facilities so that it can support the daily life of the community (Mujiwardhani et al., 2019).

The government gradually provided village funds starting in 2015 amounting to Rp20.7 trillion (Kementerian Keuangan Republik Indonesia, 2017). This amount increases every year, and until 2019, village funds of Rp70 trillion to all villages in Indonesia. Empirical results show that the allocation of village funds has improved the achievement of education, health, infrastructure and has the potential to improve regional economic performance (Mujiwardhani et al., 2019). Furthermore, with a fairly large budget allocation, it is expected to achieve the goals that lead to village independence and progress measured through the Building Villages Index (IDM) and the Village Development Index (IPD). The progress of the transformation of village status in the last five years has shown a lot of improvement (Saragi et al., 2021). IPD and IDM indicators show an increase in the number of independent villages (92%) and a decrease in underdeveloped villages by 52.9%, based on the IDM calculation (Nasution, 2019).

However, the utilization and management of village funds since the beginning of their allocation cannot be optimal, and there are still problems. Some research shows that village budgets do not significantly impact poverty reduction (Imawan & Purwanto, 2020). This condition is caused by development programs funded by village funds that have not focused on reducing poverty (Etika, 2018) but are more oriented towards infrastructure development rather than community economic empowerment (Daforsa & Handra, 2019). Inequality is still very clear, where the concentration of independent and developing villages is most widely spread in the Java–Bali area and the most underdeveloped villages in Papua (Nasution, 2019).

Problems encountered in the implementation of village funds include the readiness of the capacity and capability of Human Resources (HR) at the village level and the low participation of the community from the planning, implementation to supervision processes. Meanwhile, there are also regulatory issues that have not guaranteed the transparency of the village fund management budget (Julita & Abdullah, 2020).

The management of village funds is also very close to the issue of corruption (Purwadinata et al., 2019) due to the lack of a monitoring system for supervision and transparency in the management of village funds (Lituhayu, 2019). Cases of corruption in the village ranged from the mark-up mode of the budget, fictitious activities, and reports, misappropriation of funds to misuse of the budget (Zakariya, 2020). Other issues include institutional (Aromatica et al., 2018), planning quality (Dauri et al., 2020), village data, and information (Arifiani & Sjaf, 2018), accompaniment (Farida et al., 2021), and other issues.

The complexity of the problem of managing village funds makes it difficult to formulate effective policies. Several studies related to the effectiveness of village fund management strategies have also been carried out, but with different analytical methods. Improvement of infrastructure and improvement of human resources for village apparatus is produced using the SWOT method (P. A. Rahayu & Fettry E. M., 2017). Meanwhile, strategies for empowerment, social capital development, and community participation are produced through exploratory surveys (Haning & Tahili, 2018). However, it is still rare to find research that uses methods that can identify the root of the problem and who are the most involved parties in overcoming the problem in the form of mapping.

Therefore, this study aims to identify, map, and determine the key elements of village fund management constraints, needs, and actors using the Interpretative Structural Modeling (ISM) method. ISM provides a framework that helps decision-makers obtain a realistic picture of complex situations that require extra attention and effort to overcome them (Chandramowli et al., 2011). This research is important because Interpretative Structural Modeling is a modeling technique that explains the contextual relationship between elements based on expert opinion that can provide a concrete picture of something presented in the form of a visual map (Rusydiana, 2019). In addition, this approach helps policymakers to formulate policies to increase the effectiveness of village funds that are more focused and focused based on the identification of key variables and leverage variables.

## 2. Methods

This study uses a quantitative approach to analyze the relational relationship between constraints, strategies, and actors in managing village funds. The data sources of this research consist of primary and secondary data. Primary data comes from interviews with experts both openly and privately. Closed interviews using the ISM questionnaire contained a list of selected constraint elements, strategies, and actors in managing village funds. Secondary data was obtained from books, reports, journals, regulations, and other documents related to the management of village funds.

The data analysis technique uses the Interpretive Structural Modeling (ISM) method, which is the development of a strategic policy planning modeling technique (Marimin, 2004) created by Warfield (1974). ISM aims to map the relationship between elements in complex situations using an individual or group approach, which is visualized in the form of quadrants and level diagrams (Li & Yang, 2014).

The steps for processing ISM begin with identifying the elements of constraints and strategies for managing village funds based on literature studies and in-depth interviews with experts; then analyze the contextual relationship between elements in the form of a Structural Self Interaction Matrix (SSIM) table. The letter  $i$  denote the elements in the column and the elements in the rows are represented by the letter  $j$ . The relationship between elements  $i$  and  $j$  uses the symbols V, A, X, and O. The meaning of these symbols, namely:

- V : indicates that element  $i$  affects element  $j$ , but not vice versa
- A : indicates that element  $j$  affects element  $i$ , but not vice versa
- X : element  $i$  and element  $j$  affects each other
- O : elements  $i$  and  $j$  do not affect each other

The next step is to change the SSIM with the values of V, A, X, O into a Reachability Matrix (RM) with the numbers 1 and 0 or a binary matrix with the following rules:

- V :  $e_{ij}=1$  and  $e_{ji}=0$
- A :  $e_{ij} = 0$  and  $e_{ji} = 1$
- X :  $e_{ij} = 1$  and  $e_{ji} = 1$
- O :  $e_{ij}=0$  and  $e_{ji} = 0$

Then the researcher conducted a transitivity test to get the final RM matrix by classifying the V, A, X, O elements based on the value of Driver Power (DP) or driving power/influence strength and Dependence (D) or dependence. Finally, the researcher

mapped it into a diagram or graph of *Matrice d'Impacts cruises multiplication applique a classment* (MICMAC). According to Ahmad et al. (2019), the classification of these elements is divided into 4 sectors, namely:

Sector I. Autonomous Factors, i.e., elements in this sector, have weak DP and D. They are relatively isolated from the system compared to other bottlenecks. They can be handled separately from other systems.

Sector 2. Dependent Factors, i.e., elements in this sector, have very weak DP and strong dependence on other elements. This means that the activity of the element depends on the handling of the driving element.

Sector 3. Linkage Factors, namely elements in this sector that have high dependence and influence. Every action on an element impacts other elements above it and has a feedback effect on them.

Sector 4. Independent/Driving Factors, i.e., elements in this sector, have strengths DP and weak D so that these elements must be handled early.

The last stage is making a hierarchical structure of elements based on DP rank values and D level grouping.

### 3. Results and Discussion

#### 3.1. Village Fund Management Constraints

Based on literature studies and interviews with experts, obstacles in managing village funds resulted in 11 constraint elements, as seen in Table 1. Furthermore, these elements were arranged in a Structural Self-Interaction Matrix (SSIM) with symbols V, A, X, O (Table 2) to describe the contextual relationship between paired elements. The SSIM was then transformed into a Reachability Matrix (RM) by taking into account the constraint elements that the transitivity rule has identified (marked by \*) by replacing the symbols V, A, X, and O into binary numbers, namely 0 and 1 so that the final RM was obtained (Table 3).

Based on the value of DP and D, the elements of the Village Fund management constraints were divided into seven levels. In Table 3, it can be seen that there are three major obstacles in managing the Village Fund. The three obstacles were HR (O2), Institutional (O3), and planning quality (O6) problems, where O2 has the highest DP and D the lowest. Therefore, to achieve the successful management of the Village Fund, the handling of HR issues (O2) was the first step that must be done.

These elements were grouped by DP, and D was depicted in a diagram (Figure 1). From Figure 1, it can be seen that the elements of DD management constraints were in sectors II, III, and IV. HR (O2) and quality of planning (O6) were elements that

**Table 1.** Identification of Elements of Village Fund Management Constraints

Code	Elements	References
01	Regulation	Surachman and Astuti (2020), Cahyono et al. (2020), Yunita and Christianingrum (2019).
02	Human Resources	Shuha (2018), Nursiani et al. (2019), Bustang et al. (2018), Mirayanti and Fiansi (2020).
03	Institutional	Nurasa (2016).
04	Authority	Jurniadi et al. (2015).
05	Asset	Nikmatuniayah et al. (2018).
06	Planning Quality	Farida et al. (2021), Mirayanti and Fiansi (2020), Dauri et al. (2020).
07	Community Participation	Arifiani and Sjaf (2018), Handayani and Badrudin (2019), Herdiana (2019), Jamaluddin et al. (2018).
08	Community Knowledge	Sholihat et al. (2017).
09	Coordination	Farida et al. (2021)
010	Supervision	Firmansyah and Musri (2019), H. Setiawan (2019)
011	Data and Information	Ramly et al. (2017), Arifiani and Sjaf (2018)

Source: Literature study results, 2020

**Table 2.** SSIM of the Elements of Village Fund Management Constraints

Element Code	01	02	03	04	05	06	07	08	09	010	011
01		A	X	X	V	A	V	V	V	A	A
02			V	V	V	X	V	V	V	V	V
03				V	A	A	V	V	X	V	V
04					A	V	X	V	A	V	A
05						A	A	V	V	V	X
06							V	V	V	V	X
07								X	A	A	V
08									A	A	V
09										V	A
010											V
011											

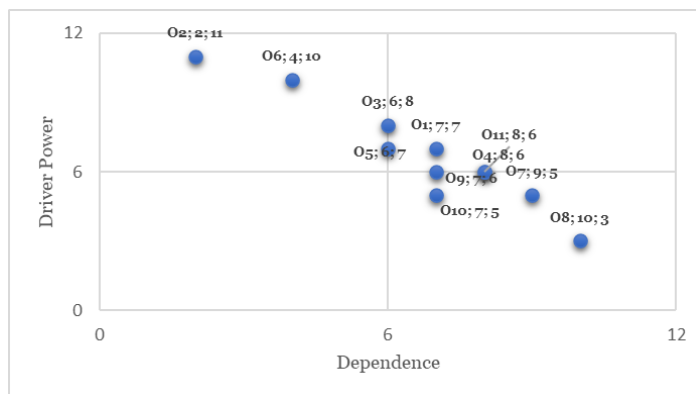
Source: Processed data, 2020

**Table 3.** Final RM with Transitivity Rule from Elements of Village Fund Management Constraints

Element Code	01	02	03	04	05	06	07	08	09	010	011	DP	R
01	1	0	1	1	1	0	1	1	1	0	0	7	4
02	1	1	1	1	1	1	1	1	1	1	1	11	1*
03	1	0	1	1	0	0	1	1	1	1	1	8	3
04	1	0	0	1	0	1	1	1	0	1	0	6	5
05	0	0	1	1	1	0	0	1	1	1	1	7	4
06	1	1	1	0	1	1	1	1	1	1	1	10	2
07	0	0	0	1	1	0	1	1	0	0	1	5	6
08	0	0	0	0	0	0	1	1	0	0	1	3	7
09	0	0	1	1	0	0	1	1	1	1	0	6	5
010	1	0	0	0	0	0	1	1	0	1	1	5	6
011	1	0	0	1	1	1	0	0	1	0	1	6	5
D	7	2	6	8	6	4	9	10	7	7	8		
H	4	7	5	3	5	6	2	1	4	4	3		

Source: Processed data, 2020

Notes: DP = Driver Power, R = Rank, D = Dependence, H = Hierarchy



**Figure 1.** Classification Diagram of Village Fund Management Constraints

Source: Processed data, 2020

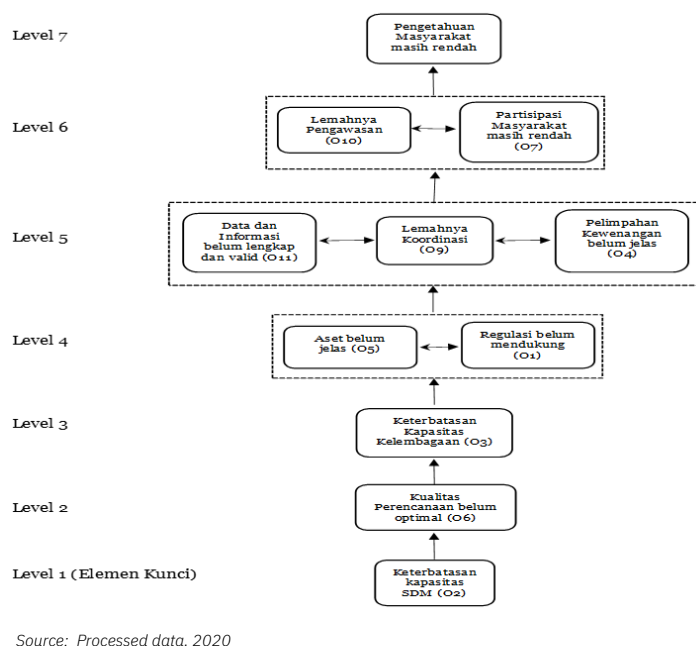


Figure 2. Diagram of the Hierarchical Structure Model of Village Fund Management Constraints

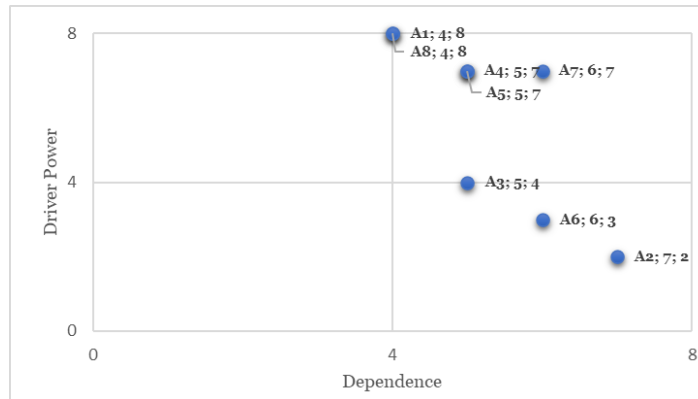
Source: Processed data, 2020

should be addressed first because they have a great influence on other elements. Regulation (O1), institutional capacity (O3), and Assets (O5) were unstable elements that have an impact on other elements in the system. Elements in sector II were quite sensitive to changes in elements in sectors III and IV. This element has a weak DP and a high D, namely the delegation of authority that is not yet clear (O4), community participation (O7), community knowledge (O8), supervision (O10), coordination (O9), data and information (O11). Meanwhile, there were no elements included in a sector I that have low DP and D.

The hierarchical structure model shows limited human resources, which is a key element of the constraints in managing village funds. This also confirms the study results, which show that human resources are the main obstacle in managing village funds (Hermawan, 2019). Constraints from human resources include limited human resources (Muhtada et al., 2018), both in quality and quantity (Mirayanti & Fiansi, 2020). Quality human resources are needed starting from the involvement of the planning process, implementation to accountability for village fund management. Regarding quality, understanding, and knowledge related to regulations and technical guidelines for managing village funds and information technology are still low (Nursiani et al., 2019). This condition is caused by the education level of the apparatus, the lack of training and socialization related to the management of village funds. In terms of quantity, there is a limited number of human resources (Mirayanti & Fiansi, 2020) that need to be addressed immediately because HR is the most important element in an organization (Silalahi, 2015). Education is very important to achieve accountability in the management of village funds in order to increase awareness of transparency and efficiency in their use (Arifa, 2019).

### 3.2. Actor of Village Fund Management

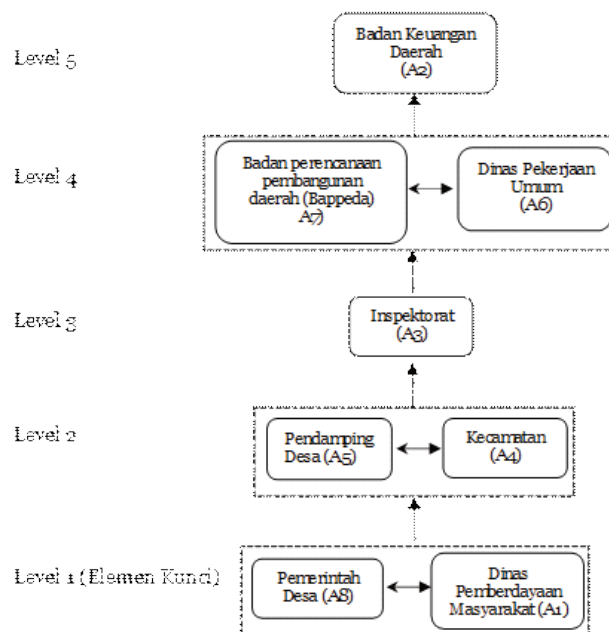
The focus of village fund management actors in this study is local and village government level actors. The village fund management actors identified in this study amounted to 8 (eight) elements, namely: Community Empowerment Service (A1), Regional Finance Agency (A2), Inspectorate (A3), District (A4), Village Facilitator (A5), Department of Work General (A6), Regional Development Planning Agency (A7), Village Government (A8). Based on the results of the ISM analysis, the elements of village fund management actors are in sectors II and III, meaning that these elements can influence and be influenced by other elements. The main actors in managing



**Figure 3.** Graph of Classification of Actor Elements for Increasing the Effectiveness of Village Fund Management

Source: Processed data, 2020

village funds to increase the effectiveness of village fund management are the Village Government (A8) and the Community Empowerment Service/DPM (A1). Therefore, strengthening the two institutions is expected to optimize the effectiveness of village fund management.



**Figure 4.** Diagram of the Hierarchical Structure Model of Village Fund Management Actor Elements

Actors at the district/city level are members of the Coaching Team, which has the function of facilitation, regulation, guidance, and supervision of the Village Fund (Ramly et al., 2017). Actors at the sub-district level have the function of providing guidance and facilitation to the village government. Actors at the village level consist of the Implementation Team and the Management Team. The Implementation Team acts as the use of the village budget, including the village head, village secretary, village treasurer, two officials, and the head of the Village Community Empowerment Institutions (LPMO). The Management Team acts as the technical implementer/worker of each village fund project (activity), including village officials, Community Empowerment Institutions, and the community at the activity location (Trinanda, 2017). The other actor is a companion (Pratiwi & Pravasanti, 2020). Technical and non-technical assistance in managing village funds can come from the Ministry of

Villages, district/city governments, or third parties such as Non-Governmental Organizations (NGOs), universities, community organizations, and private parties (Adnan, as cited in Julita & Abdullah, 2020).

### 3.3. Elements of Strategy for Increasing the Effectiveness of Village Fund Management

Based on the results of direct interviews using ISM questionnaires to respondents who were experts in Village Funds and confirmation of literature studies, the researchers obtained seven elements of strategies to increase the effectiveness of Village Fund management (Table 4). Furthermore, the elements of the strategy were analyzed into the SSIM (see Table 5). SSIM was then transformed into Reachability Matrix (RM) (see Table 6).

**Table 4.** Identification of Strategy Elements for Increasing the Effectiveness of Village Fund Management

Code	Element	References
N1	Strengthening regulations and policies	Yaya and Wahyuli (2019), Salindeho et al. (2017)
N2	Human resource capacity building	Bustomi et al. (2020), Kara et al. (2020), Hendrawati et al. (2018), Nursiani et al. (2019), Mujtahid and Darmi (2019)
N3	Strengthening village institutional capacity	Nurasa (2016), Kementerian Keuangan Republik Indonesia (2017)
N4	Improving village data and information	Fahri (2017), Sulistyowati and Dibyorin (2013).
N5	Effective socialization	Sholihat et al. (2017), Ramly et al. (2017)
N6	Coordination between related parties and the community	Gayatri et al. (2017), Yusuf et al. (2020), Y. Rahayu & Winarni (2019),
N7	Effective supervision	Aprilia and Shauki (2020), Polidu et al. (2020), Savitri et al. (2019)

Source: Literature study results, 2020

**Table 5.** Structural Self Interaction Matrix (SSIM) Elements of Need for Increasing Effectiveness of Village Fund Management

Element Code	N1	N2	N3	N4	N5	N6	N7
N1		X	V	V	V	V	X
N2			X	V	X	V	X
N3				V	X	X	X
N4					V	V	V
N5						X	X
N6							V
N7							

Source: Processed data, 2020

**Table 6.** Final Reachability Matrix (RTM) with Transitivity Rule Elements Need to Improve Effectiveness of Village Fund Management

Element Code	N1	N2	N3	N4	N5	N6	N7	DP	R
N1	1	1	1	1	1	1	1	7	1
N2	1	1	1	1	1	1	1	7	1
N3	0	1	1	1	1	1	1	6	2
N4	0	0	0	1	1	1	1	4	4
N5	0	1	1	0	1	1	1	5	3
N6	0	0	1	0	1	1	1	4	4
N7	1	1	1	0	1	0	1	5	3
D	3	5	6	4	7	6	7		
H	5	3	2	4	1	2	1		

Note: DP = Driver Power, R = Ranking, D = Dependence, H = Hierarchy



The results of the ISM analysis conclude that strengthening regulations, policies and increasing human resource capacity are key elements and are the first steps in increasing the effectiveness of village fund management. The element of strengthening regulations and policies (N1) was in quadrant IV, the strongest influence on other elements. Most of the elements were in sector III, and some elements were neutral, namely elements of improving data and information (N4), as shown in Figure 5. The same condition is also shown in Figure 6.

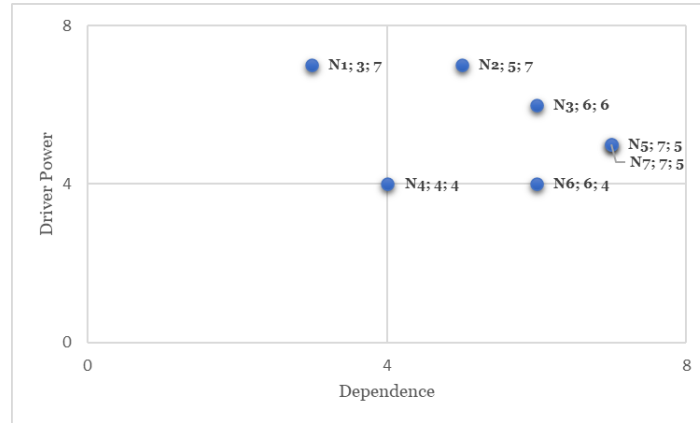


Figure 5. Graph of Elements of Classification of Needs for Increasing Effectiveness of Village Fund Management

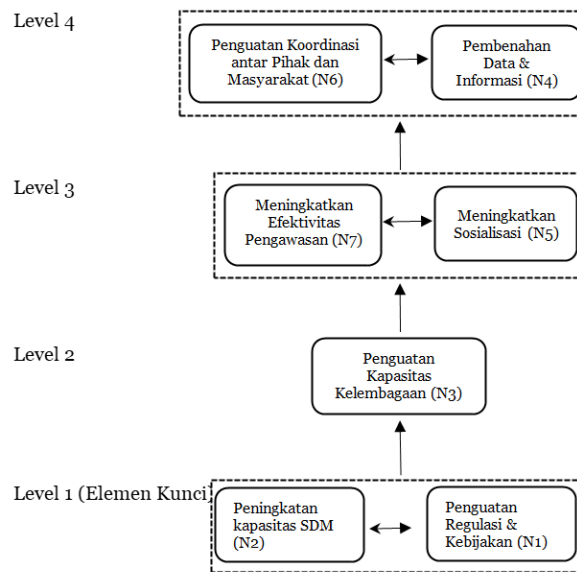


Figure 6. Diagram of the Hierarchical Structure Model of Needs for Increasing the Effectiveness of Village Fund Management

Based on the findings of the ISM analysis, efforts can be made to implement key strategies for the effectiveness of Village Fund management. The strategy for strengthening regulations can be carried out through accelerating and improving regulations as a reference and guarantee of transparency and accountability in the management of the Village Fund (Julita & Abdullah, 2020). This strategy was chosen according to factual conditions, which shows disharmony and inconsistency of inter-ministerial regulations that confuse officials in managing village funds. The management of village development management is the responsibility of the Ministry of Villages, Development of Disadvantaged Regions and Transmigration (PDPT), budgeting is the responsibility of the Ministry of Home Affairs. At the same time, financial accountability is the responsibility of the Ministry of Finance. Misinterpretation between regulations can lead to legal proceedings (Lusdani &

Ta'dung, 2020). Currently, no public sector accounting clearly and completely regulates village accounting (Lusdani & Ta'dung, 2020). Although the financial management of the Village Fund has been supported by various applications that are allegedly able to minimize fraud, it is still said to have not met the transparency aspect due to weak regulations and lack of evaluation (Rakhmawati et al., 2021).

Meanwhile, training and mentoring (Bustang et al., 2018) is a technical effort that can be done as a strategy in increasing the competence of the apparatus to optimize the management of village funds (Kara et al., 2020). Often, the problem of competence and the number of available apparatus creates a mismatch between the planning timeline and regulations, which will hinder village development activities (Anwar, 2020). In addition, the weak competence and work behavior of Village Fund managers has a negative impact on accountability infrastructure, accounting practice, and accounting culture (Widyatama et al., 2017). Training and mentoring must be carried out ongoing by following the regulation dynamics and accompanied by evaluation. This assistance is needed because the planning process until village fund management is application-based (Rakhmawati et al., 2021) which requires innovative village officials and technological updates, including the village head as the main actor in managing village funds (Putri, 2021).

Furthermore, the actors who optimize and effectively manage village funds are the central government, regional governments, and village governments. Meanwhile, actors who play a role in increasing the capacity of human resources in managing village funds can come from the government, local governments, village governments, Community Organizations/NGOs, as well as the private sector through CSR and community service, internship programs, and college real work courses.

#### 4. Conclusion

Based on literature studies and interviews with experts, eleven elements of village fund management constraints were obtained, seven elements needed to improve the effectiveness of village fund management, and eight elements of village fund management actors. Furthermore, based on the results of the ISM analysis, it was found elements that are key problems in managing village funds, namely limited human resources; key elements of the need to increase the effectiveness of village fund management are strengthening regulations and policies and strengthening human resource capacity; key elements of village fund management actors, namely the village government and the Community Empowerment Service.

This study recommends improving regulations, especially synchronizing village fund management starting from the planning and accountability stages, from the central government to village governments to implement a strategy to strengthen regulations. Meanwhile, the synergy between the government, the private sector, village communities, and universities increases competence through training and managing village funds.

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