

## Dramaturgy Study: The Story of "Si Pandir" on The Effectiveness of Village Fund Management

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### Abstract

**Purpose:** The aim of this study was to uncover the intricacies of village fund budget management by offering a comprehensive portrayal of the behaviors exhibited by the key actors involved in village budget management, both in front and behind the scenes. The aim of this study focuses on the workings of the X village fund budget, highlighting the role of third parties in optimizing the utilization of the X village fund budget.

**Method:** A qualitative method with a dramaturgical study approach is used in this study to answer the proposed study proposition

**Results:** The findings indicate that the dynamics observed in the management of the X village fund budget can lead to optimal resource allocation aligned with the village's development objectives and the well-being of its community. This is because the village fund administrators engage in strategic budgetary maneuvers to achieve the utmost efficiency in budget management. The positive impact stemming from the proactive involvement of the village apparatus, colloquially referred to as "Si Pandir," is the promotion of equitable development and the enhancement of village welfare. Through collaboration with relevant government entities, the village apparatus can facilitate the provision of advanced and fair amenities for the village, fostering cooperation that benefits the entire community.

**Implications:** The results of this study can be used for future research to develop an optimal village fund management concept, not only from the perspective of the related village apparatus but also involving the active participation of the local community.

**Novelty:** This research elaborates on village fund management with the Pandir legend as the most popular folklore in Java.

**Keywords:** si pandir; dramaturgy; village fund management; governance

### Abstrak

**Tujuan:** Penelitian ini bertujuan untuk mengungkap seluk-beluk pengelolaan anggaran dana desa dengan memberikan gambaran menyeluruh mengenai perilaku aktor-aktor kunci yang terlibat dalam pengelolaan anggaran desa, baik di depan maupun di belakang layar. Penelitian ini berfokus pada cara kerja anggaran dana desa X, dengan menyoroti peran pihak ketiga dalam optimalisasi pemanfaatan anggaran dana desa X.

**Metode:** Metode kualitatif dengan pendekatan studi dramaturgi digunakan dalam penelitian ini untuk menjawab proposisi kajian yang diajukan.

**Hasil:** Temuan menunjukkan bahwa dinamika pengelolaan anggaran dana desa X dapat menghasilkan alokasi sumber daya yang optimal dan selaras dengan tujuan pembangunan desa dan kesejahteraan masyarakatnya. Hal ini disebabkan pengelola dana desa melakukan manuver anggaran yang strategis untuk mencapai efisiensi

pengelolaan anggaran yang maksimal. Dampak positif dari keterlibatan proaktif perangkat desa yang biasa disebut “Si Pandir” adalah terwujudnya pemerataan pembangunan dan peningkatan kesejahteraan desa. Melalui kerja sama dengan instansi pemerintah terkait, perangkat desa dapat memfasilitasi penyediaan fasilitas yang maju dan berkeadilan bagi desa, sehingga membina kerja sama yang bermanfaat bagi seluruh masyarakat.

**Implikasi:** Hasil penelitian ini dapat digunakan untuk penelitian kedepannya untuk membangun konsep pengelolaan dana desa yang optimal, tidak hanya dari sisi aparatur desa terkait tetapi juga melibatkan partisipasi aktif masyarakat sekitar.

**Kebaruan:** Penelitian ini mengelaborasi pengelolaan dana desa dengan legenda Pandir sebagai cerita rakyat paling populer di tanah jawa.

**Kata kunci:** si pandir; dramaturgi; pengelolaan dana desa; tata kelola

## INTRODUCTION

The theatrical stage is a form of performing arts that serves as a medium for portraying the narratives and interactions among characters in various plays, each assuming their respective roles. In the context of government, the concept of the bureaucratic theater stage is a simplified analogy employed to depict governmental operations, as discussed by Yunanto et al. in 2017. Within the realm of public sector bureaucracy, numerous narratives emerge that underscore the deficiencies and limitations inherent in governance mechanisms, both at the central and regional government levels. The objective of this research is to address these issues, fostering improvements and expediting bureaucratic reform to establish effective bureaucratic governance, as articulated by Ganisa, G., and Tirta, A. in 2019. Nevertheless, the reality remains marred by several distortions in financial reporting practices. These distortions involve the presentation of normative information that does not adhere to regulations and is often cleverly manipulated through the manipulation of figures in financial reports, resulting in financial losses for the state. This issue has been previously discussed by Randa et al. in 2011 and Edgley in 2010.

The concept of the village as a localized representation of delegated authority from higher levels of government plays a crucial role in establishing a transparent, progressive, and prosperous governance system. This delegation is pivotal for efficiently managing the affairs of the village community. The legal framework provided by Law Number 6 of 2014 concerning Village Management ensures that villages are entitled to receive funds from both state and regional budgets to meet their local needs. The allocation of these village funds comes with the responsibility of managing them in a professional, proactive, responsive, and accountable manner, as emphasized by Harziani et al. in 2017. This approach is essential to fulfill the primary objective of village governance, which is to enhance the well-being of every citizen, an objective with lasting positive impacts, as discussed by Sofa & Hidayat in 2018 and Maguire et al. in 2004. Therefore, effective and efficient management of village funds is imperative to ensure that all financial resources are utilized appropriately and directed towards their intended purposes.

Village income, as stipulated in Law Number 6 of 2014, encompasses various revenue sources. These include revenue from the Village Original Revenue budget (APADes), allocations from the State Revenue and Expenditure Budget (APBN), village fund allocations received from district/city balancing funds, revenue sharing from regional taxes and district/city levies, financial assistance from the Provincial Revenue and Expenditure Budget, Regency/city Regional Revenue and Expenditure Budget, non-obligatory grants, donations from third-party sources, and any other legitimate income sources in accordance with the law.

As the allocation of village funds for development increases in tandem with the growth of the national budget (APBN), it becomes imperative for village administrations to adhere to principles of good governance, as highlighted by Tangkumahat et al. in 2017. The call for good governance places an emphasis on enhancing transparency and accountability in all aspects of village fund implementation and administration. These principles of sound financial management in villages aim to foster prosperity, equity, and ensure that no community is left behind in infrastructure development, as articulated by Candrayatna, I.D & Ratnasari, M. M in 2019.

Community participation is a pivotal factor in facilitating the success of good governance, primarily because the active involvement of village communities in village financial management has a direct impact on the achievement of community development objectives and overall development goals, as emphasized by Randa et al. in 2017. The tangible expression of this community engagement at the village level is evident in the village development plan meetings, commonly referred to as "musrenbangdes." These village development plan meetings serve as crucial platforms for both planning and public consultation, allowing the village government to collaborate with the community and other stakeholders, as discussed by Tangkumahat et al. in 2017. The significance of community participation in these processes cannot be overstated, as it plays a vital role in ensuring that village development aligns with the needs and conditions of the community, ultimately working towards the realization of more advanced and community-responsive village development initiatives.

Research has shed light on the darker aspects of good governance systems, particularly concerning the misuse of budgets and the manipulation of financial reports. A study conducted by Ginting in 2021 delves into the concept of "Fraud Masked in Kindness and Covered in Lies," as exemplified in a case involving a non-profit organization's handling of funds designated for natural disaster relief. The research illustrates that fraudulent activities within non-profit organizations, in the context of fundraising for natural disasters, can be attributed to several factors. These include inadequate oversight, a culture driven by profit motives and self-interest, and a wide array of available opportunities for fraudulent practices. Furthermore, the research underscores the inadequacy of sound and effective

internal audit practices, which can contribute to the perpetuation of such fraudulent activities within these organizations.

Village "BR" is situated within the jurisdiction of sub-district "X" in Brebes Regency, Central Java Province. It's worth noting that the Central Java provincial government has been actively working to enhance transparency and accountability in the management of village funds in this particular village. As part of these efforts, various measures have been implemented, including the placement of banners that provide information about the financial transactions within "BR." The disclosure of village fund information represents a step towards improving the ecosystem in "BR" village, promoting transparency in its financial operations. However, the actual management of village funds in "BR" has encountered significant challenges. Specifically, the village has been embroiled in a corruption scandal related to its village funds, resulting in financial losses for the state. Consequently, there has been substantial debate surrounding the administrative practices implemented by the "BR" village administration, ultimately leading to the revelation that the village head in "BR" was implicated in a village fund corruption scandal amounting to IDR 101 million.

The actors in this scenario are the village apparatus, and their behavior can be likened to a scene on a theatrical stage within the context of village budget management. This portrayal draws from the field of dramaturgy, a concept originally introduced by Erving Goffman in 1956, where human behavior is metaphorically described as a stage, with society serving as the focal point, as discussed by Ritzer in 2012 and March & Olsen in 2014. In dramaturgical studies, individuals are depicted as performing in front of their social environment to present a consistent self-image. Social life, within this framework, is characterized as a series of dramatic presentations, much like a theatrical performance on stage. A study conducted by Syarifuddin, S in 2017 further explains that individuals often manage information about the challenges they face in a way that conceals certain aspects from others. This perspective aligns with the findings of a study by Harziani et al. in 2017, which emphasizes that individuals may project specific self-images at particular times and under certain conditions, often as evidence that they may not be able to fulfill their duties and responsibilities to the fullest extent. In essence, these studies collectively shed light on the intricate and sometimes strategic nature of human behavior in social and organizational contexts, akin to actors playing roles on a stage.

The dramaturgical perspective highlights the presence of multiple actors performing on both the front and back stages, forming an interconnected whole. According to Yunanto et al. in 2017, this perspective provides a comprehensive understanding of the challenges within the bureaucratic mechanism of village government. It underscores the necessity for enhancing and fortifying a system of good governance that involves all actors engaged in the bureaucratic stage, fostering harmony in the management of village finances. The management of

village funds, as viewed through the bureaucratic stage, entails the participation of actors from both the front and back stages, as well as external stakeholders. Therefore, effective stage arrangement is crucial for improving and facilitating information flow and communication among the various actors involved, as emphasized by Harziani et al. in 2017. This coordinated approach is vital for achieving efficient and transparent village fund management.

"The Pandir" is a folklore originating from Palembang, which narrates the tale of two traditional figures. These individuals employ a strategy of reinforcing their power's legitimacy by enhancing their self-image within the community, as discussed by Anggarista in 2020. The two traditional leaders frequently engage in public image-building efforts to garner support and sympathy from the villagers. However, the reality unfolds quite differently from the image they project. Despite their efforts to shape public perception, the actual implementation of their work programs and the impact of their actions often fall short of expectations, leaving room for skepticism and questioning within the community. This story serves as a cautionary reminder of the importance of genuine and effective leadership, as well as the potential consequences of prioritizing image over substance in the realm of governance and leadership.

This study found that the concept of village fund management "BR" District "X" has a fairly good organizational structure and governance system, where more specifically village fund management has been implemented comprehensively. In addition, the "Si Pandir" metaphor in the management of village funds "BR" District "X" explains that the value of justice managed from village funds is obtained by maximizing village potential and resources, to achieve maximum welfare. However, in reality, during the village fund budgeting process until the draft village fund budget was formed, many village officials deliberately used village funds to increase personal utilities. In the end, it seems that the management of village funds is not effective enough to provide an equitable development impact and justice for the welfare of the village community as much as possible. Thus, the fact of the story "The Pandir" in the implementation of village fund management implies that the village apparatus is tongue-in-cheek to ensure that the village budget has been carried out in accordance with the functions of the village budget and provides prosperity for the village community.

## **METHOD**

In this study, we employed a qualitative research methodology, adopting a dramaturgical study approach. Qualitative research is a methodological approach that focuses on generating descriptive data through the collection and analysis of verbal and written expressions, often derived from observable human behavior. This approach allows for a deep exploration of the subject matter, emphasizing the rich narratives and context surrounding the research topic. Our study is grounded in an interpretive paradigm, which places a strong emphasis on understanding the

meanings and interpretations of symbols within a social context. The interpretive paradigm recognizes that individuals ascribe significance to symbols and behaviors, and it seeks to unravel the layers of meaning behind these symbols. By employing an interpretive approach, we aim to delve into the social systems and behaviors under investigation directly, drawing from field observations. We acknowledge that social reality is shaped by individuals' perceptions and their search for meaning within the framework of existing symbols, a perspective that informs our research approach and guides our analysis.

The primary objective of this research is to gain a comprehensive understanding and description of the effectiveness of managing village funds, as seen through the lens of dramaturgy studies. The dramaturgical study approach is chosen with the expectation that it will offer a holistic perspective on the various phenomena involved. Rather than solely focusing on the reasons and methods by which individuals achieve certain outcomes, the dramaturgical approach emphasizes the process of how individuals go about accomplishing their objectives. In essence, the chosen dramaturgical approach emphasizes the "how" rather than the "what." It centers on examining the actions and behaviors of individuals involved in the management of village funds, shedding light on the intricacies of their decision-making processes and the steps they take to attain their goals. This research approach aligns with dramaturgy studies that prioritize understanding the mechanisms by which actions are carried out, emphasizing the "how" over the "what" or the intentions behind those actions.

Erving Goffman's theory, as explained in his work from 1959, employs a fascinating theatrical metaphor to elucidate his ideas. In his analysis and discussion of dramaturgy, Goffman frequently draws upon terminology commonly found in the theater, including concepts such as stage, actor, character, and audience. According to Ritzer in 2012, Goffman categorizes the stage into three distinct parts: the front stage, the back stage, and the other stage. Manning, as discussed in 2020, elaborates on how Goffman's dramaturgical approach leverages theatrical tools and terminology to help us comprehend the dynamics of conflict and interaction within social environments. This approach entails collaborative efforts and incorporates elements like roles, scripts, and stage settings, all integrated seamlessly to create a cohesive representation of reality, akin to a successful theatrical performance. Furthermore, Schulz in 2012 extends the dramaturgical framework, adding components beyond the stage, which is divided into front and back sections. These additional components include stage curtains (entrances), costumes, props, masks, extras, and a choir, as elucidated by Manning and Adrienne in 2014. These elements together contribute to a more comprehensive understanding of how individuals present themselves and interact in various social contexts, drawing upon the rich analogy of theater to explain the complexities of social behavior.

Erving Goffman's dramaturgical perspective divides the stage for social reality into two distinct parts, as elucidated by Ritzer in 2012: the front stage and the back stage. The front stage serves as the platform where actors perform in full view of the audience. In this realm, actors are expected to immerse themselves in their roles, essentially shedding their personal feelings and characteristics that might hinder the performance. This includes distancing themselves from their personal backgrounds and the processes involved in preparing for the performance. The objective is to present a genuine portrayal of the character they are embodying, with the authenticity of the character's emotions and behaviors being the primary focus. Furthermore, as Ritzer explains, expression management is a critical aspect of this process. It involves the techniques employed by actors to craft an impression that they have successfully created a performance that can captivate and resonate with the audience. This encompasses the art of maintaining consistency in character portrayal, controlling emotions, and projecting an image that aligns with the intended theatrical experience for the spectators. In essence, it's about creating a convincing and engaging performance that leaves a lasting impact on the audience.

In this study, we adopt Erving Goffman's conceptual framework, as elucidated by Ritzer in 2012, which distinguishes between two distinct stages: the front stage and the back stage. In our context, the front stage is represented by the visible symbols such as banners and slogans displayed by both the village apparatus and the village community. These symbols project an image of a clean, transparent, accountable, accurate, and adequately managed village fund. It's the public face, so to speak, meant to convey an impression of effective governance to the community. On the other hand, the back stage, as explained by Goffman (1956) in Ritzer (2012), is concealed from public view and represents the hidden aspects of village fund management. Here, we delve into the realities and facts that underlie the transparent and accountable management process, which may not be readily apparent from the banners and mottos. This backstage area also encompasses certain interactions and agreements that occur behind the scenes between village officials and the village head regarding the management of these funds within "BR" village.

This research was conducted within the village of "BR," situated in the sub-district of "X" in Brebes Regency, Central Java Province. The reason for selecting this specific location stems from a significant and substantiated allegation of corruption in the management of village funds, amounting to Rp. 101 million. This allegation was legally established in the Corruption Court (TIPIKOR). This situation was at odds with the messages conveyed through various banners prominently displayed in the village, promising improvements in the well-being of the local population. These banners essentially served as a public commitment by the village apparatus to enhance transparency and accountability in the management of village funds. The expectation was that this commitment would

translate into accountable actions that would benefit the community, both in terms of clear written records and transparent verbal communication. Consequently, the village of "BR" was chosen as the research site to investigate the stark contrast between the publicized intentions and the legal outcomes related to village fund management.

In this research study, the researchers employed both method triangulation and data source triangulation to ensure the reliability and comprehensiveness of the gathered information. Method triangulation involved the use of multiple research methods to cross-verify and validate the data. In qualitative research, this often includes the utilization of interviews, observations, and surveys. By employing these different methods, the researchers could cross-reference the information obtained through interviews with what was observed during observations. Additionally, involving different informants or participants in the study further helped to corroborate and validate the information, especially in cases where doubts or inconsistencies arose. Source triangulation, on the other hand, entails seeking the truth through various methods and data sources. Beyond interviews and observations, researchers explored additional avenues such as participant observation, written documents, archives, historical records, official documents, personal writings, and photographic evidence. Each of these sources provided distinct pieces of evidence or data, contributing to a more comprehensive understanding of the phenomenon under investigation.

In this study, both method triangulation and data source triangulation were employed continuously until a comprehensive dataset was assembled. Subsequently, this dataset underwent validation through various sources to establish a solid foundation for drawing conclusions. This meticulous approach aimed to ensure that the data collected was robust and suitable for constructing well-founded conclusions. The combination of triangulation methods was executed in parallel with field activities to facilitate the recording of comprehensive and reliable data. As a result, the collected data is expected to be highly dependable and suitable for analysis.

## **RESULT AND DISCUSSION**

The management of village funds is intricately tied to the behavior of officials at the village structural level. The administration of village funds operates within a complex structure and is subject to economic uncertainties. The village apparatus carries the responsibility of effectively leveraging these resources to foster development and prosperity for the entire community and its constituents. Given the rich array of data within villages and their structural components, they serve as valuable repositories of information that can yield insights into various narrative plots, the performance of actors, and intriguing dynamics worthy of comprehensive exploration. Hence, the primary objective of this study is to delve into and unveil the structure and narrative of village fund management,



considering both positive and negative perspectives, with the ultimate aim of optimizing the allocation of village funds. The story of "Si Pandir" serves as a central reference point for determining the stages within the story, spanning from the decision-making processes within the village to the chronology of pivotal events. Subsequently, this study embarks on an analysis of the dramaturgical stages within the narrative and evaluates the effectiveness of village fund management. By adopting this approach, the research endeavors to shed light on the complexities, challenges, and potential improvements within the realm of village fund management, drawing from the rich storytelling tradition of "Si Pandir" as a guiding framework.

### **Stage Portrait of Village Fund Management in Village "BR" District "X"**

The management of village funds is a critical component of a village's economic system, serving as the central budgetary and control function. To ensure an optimal budget cycle and promote sustainable village development, certain requirements must be met. These requirements are geared towards fostering both the integrity and effectiveness of budget management. They have evolved into a rallying cry and a guiding principle for village apparatus, inspiring them to maximize their efforts in managing village funds. The Ministry of Villages, Development of Disadvantaged Regions, and Transmigration has articulated the importance of this approach, emphasizing the need to maximize the effectiveness of village budgets. They underscore the significance of strengthening the village fund management system and cultivating the mindset of village apparatus to act with integrity while ensuring budgetary effectiveness. This commitment aligns with the broader goal of advancing and sustaining village development for the benefit of the community.

Ensuring the integrity and effectiveness of the budget is not only a commitment but also a guarantee that village fund management will yield efficient and effective results, ultimately contributing to the achievement of sustainable development objectives. In the village of "BR," the value of integrity has been deeply ingrained in the culture of the village apparatus. This commitment to integrity is visibly reinforced by slogans displayed at every entrance, emphasizing the importance of both integrity and budget effectiveness. Nevertheless, the reality presents a stark contrast. While the words and forms of integrity are readily expressed, their implementation often proves challenging. There are instances where individuals exploit gaps in the management of village funds for personal gain. These actions and behaviors tarnish the essence of integrity and are akin to a theatrical performance, where the village budget is manipulated for personal benefit, particularly in the procurement of goods and services from various vendors and through project management. This incongruity between the professed values of integrity and the actions that betray them underscores the complexity and challenges inherent in village fund management. It calls for continued efforts to address these issues and ensure that the principles of

transparency, accountability, and integrity are upheld throughout the budgetary process.

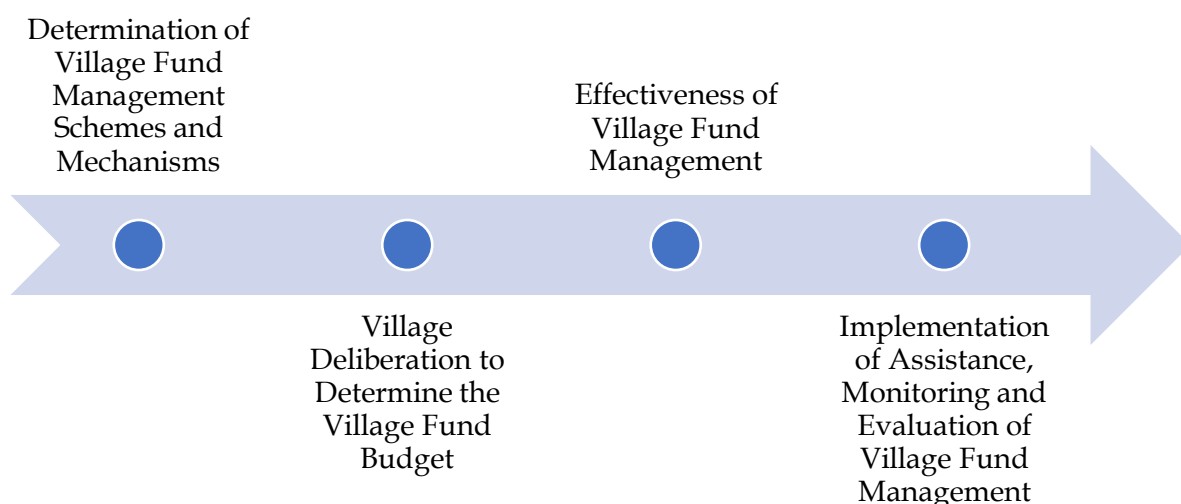
To delve deeper into the points where vulnerability in village fund management can potentially arise, the authors have identified various stages and decision-making processes specific to Village "BR" in District "X." These stages, delineated in the research model, are divided into four primary stages, each characterized by a central plot. The overarching main stage and its corresponding plot are summarized in the table 1.

**Table 1. The main stage of managing village funds in Village "BR" District "X".**

A.	Implementation of Village Fund Management Policy in Village "BR" District "X"
	<ul style="list-style-type: none"> <li>The village head sets targets for managing village funds in accordance with development goals and community welfare following the mandate of fair and prosperous village budget allocations</li> </ul>
B.	Implementation of Consolidated Village Deliberations (MUSDES) in Village "BR" District "X"
	<ul style="list-style-type: none"> <li>Village Conferences are held to lead the way for the village fund budgeting process for village development programs to be held during the village administration period</li> </ul>
C.	Stage for Implementation of Village Fund Management in Village "BR" District "X"
	<ul style="list-style-type: none"> <li>The Village Head and other apparatus carry out the management of village funds in accordance with the guidelines for implementing village work programs for the purpose of development and community welfare during the management period and following the Long Term Village Development Plan</li> </ul>
D.	Implementation of Assistance, Monitoring and Evaluation of Village Fund Management in Village "BR" District "X"
	<ul style="list-style-type: none"> <li>The secretary and village institutions carry out the process of assistance, monitoring and evaluation of the management of village funds during the management period and form a team of experts to assess the performance of priority programs for development and welfare of village communities</li> </ul>

**Sumber: Data Diolah (2023)**

Based on the description of the main plots and stages, a timeline for the village and budget preparation process can be described in accordance with Figure 1 below:



**Figure 1. Timeline for the implementation of village fund management in Village "BR" District "X"**  
Sumber: Data Diolah (2023)

In the village fund management stage in Village "BR" District "X", the main actor is played by the Village Head as the main official who supervises the budget and its functions. All village apparatus, both at the representative level and on the field implementers, play their respective roles in accordance with the directions instructed by the Village Head. Consolidated village deliberations (MUSDES) are coordinated by the Village Head between budget preparation and implementing units, assistance activities, and monitoring and evaluation (money) of village fund management are coordinated directly and jointly follow the direction of the village leadership.

Some potential activities that produce gaps or opportunities for critical oversight are the policy implementation and management stages, the budget implementation stages and stakeholder engagement, and monitoring and evaluating the management of village budget funds in each cluster of development and achieving village community welfare.

#### **Revealing the Stage Coverage of Village Fund Management and Corruption Cases in Village "BR" District "X"**

This research reveals the veils that become actors in managing village funds in Village "BR" District "X" which is divided into 4 main stages, namely (1) implementation of village fund management policies in village "BR" District "X", (2) implementation of consolidated village meetings (MUSDES) in Village "BR" District "X", (3) stage for implementing village fund management in Village "BR" District X, and also (4) implementation of assistance, monitoring and evaluation of fund management village in Village "BR" District "X".

For each storyline and stage, the author will describe how the story, plot, characters, themes, dialogue, rhythm, and/or performance will be displayed by each actor. The portrayal of each actor on the main stage follows the dramaturgical

study procedures adopted from Goffman (1956). The final chapter of the dramaturgy story is to produce a complete pattern and process of events related to the effectiveness of managing funds in Village "BR" District "X" in the implementation period of the 2019 village fund budget.

**First Stage: Implementation of Village Fund Management Policy in Village "BR" District "X"**

This stage begins with instructions from the Village Head explaining that the Village Fund Realization Program must comply with the Nawacita conveyed by the President of the Republic of Indonesia. The Nawacita program is a program that is a national development priority, where one of the objectives of the Nawacita is the development of Indonesia from the periphery by strengthening village and regional ecosystems in the unity of the Republic of Indonesia. The Village Head's instructions are realized in the Village Development and Welfare Priority Program for the next 5 years. This priority program aims to create an independent village that optimally empowers village communities based on the potential of the village concerned. In addition, it also considers the source of village funds that will be used to organize village development. The next story continues with dialogue between village officials, starting with the Village Secretary and Field Executors to determine the size and strategic area that will become the flagship program for village development. The dialogue was carried out openly which was followed by other village officials, led by the Village Head "BR" District "X". When the dialogue had just flowed, then they realized that the village development priority program had to be reconciled with the Nawacita goals of the President of the Republic of Indonesia contained in the Long Term Village Development Plan.

In the middle stage of the story, village officials led by the village head negotiate about how village fund management should be implemented and evaluated according to village development goals. In the end, they decided that village development must set strategic goals for the 2018-2022 Long Term Village Development Plan. In addition, setting development targets also continues by identifying problems and potentials that can maximize long-term village development priority programs.

The village fund management program is carried out by integrating the strategic goals and objectives that have been announced by the village government which includes priority programs and community needs. However, many priority programs were not on target, including the planning for the management of village funds that did not match the aspirations obtained during the village Musrenbang. Mistakes occur because village officials do not understand the wants and needs of the community, and the voices that enter the village musrenbang are limited to birdsong which are not heard by village officials.

Then the story plot relates to the scene of setting priority programs that are not in accordance with the development needs and priorities desired by the village community. Programs implemented by village implementers followed by other

village officials refer to development programs that have been carried out for a long time but have not been completed, so that some of the activity programs implemented are previous activity programs that have been stalled and have been re-projected. Thus, many village communities as the accountability center for village funds do not know about these priority programs.

Apart from that, activities also continued with communicating programs and activities as well as key performance indicators which were carried out in consultation with other village officials. However, the program which is a strategic target is only based on physical development, and does not touch on mental development at all. Therefore, irregularities in the effective management of village funds are increasingly unattainable, when referring to strategic programs and objectives which are the main objective of implementing effective village fund management and achieving the village's main performance indicator targets.

### **Stage Two: Implementation of Consolidated Village Deliberations (MUSDES) in Village "BR" District "X"**

This stage begins with the implementation of the village musrenbang, which is attended by all levels of the village community, starting with village administrators, village officials, village heads, village government sections, and also community leaders who participate in overseeing the management of village funds. It was recorded that 150 people attended the invitations out of a total of 200 invitations distributed and every level of society attended the meeting.

The deliberations are carried out with the aim of discussing and compiling budget ceilings and plans for the use of funds (activity-based fund allocation) or commonly known as the RPD. In 2020 the funds that will be received by the "BR" Village Government amount to IDR 280,950,000, with a policy of using the budget in accordance with the initial realization objectives. However, the use of these funds has the following priority scale, as much as 40% of the total budget is allocated for physical development, while the other 60% is development that leads to improving mental quality and equity in the community work sector.

The next scene leads to community participation that disagrees with regard to the budget priority program that has been determined by the related village official. They have suggestions for increasing budget priorities on physical development and equity in the employment sector for rural communities. In addition, as an expert apparatus that carries out the budget preparation process, the village head is jointly responsible for handing over the budget execution and other village apparatus to consider suggestions and input from the relevant community. The considerations taken based on input from the village community are to adapt to the needs of the surrounding community by participating in increasing access to mental quality development for the community.

### **Third Stage: Stage for Implementation of Village Fund Management in Village "BR" District "X"**

This stage involved many actors, almost 180 participants were present at the invitation to implement village fund management. Therefore, it is not uncommon for many to call this stage a megaspactacle (Boje et al., 2004). This big stage explains that every scene performed by the actor has a story line that is interrelated with one another, so it is impossible for researchers to include all the stories in one unified whole. Thus, the researcher will only explain the storyline which is the problem in this research topic, including the pander phenomenon in the implementation of village fund management to the process of evaluating and monitoring fund use activities. In addition, researchers will also explain and involve the process of preparing a more optimal budget. In the end, the implementation stage for the fund budget will only be centered on village fund management which is not outside the control of the village budget preparation process.

In general, actors involved in the process of managing funds until the realization of the village development program consist of village heads as stakeholders jointly responsible for managing funds, village officials which include village secretaries and treasurers as parties for accounting and reporting on the use of budget funds, and also community leaders who also play a role as the party in full control. Each story line is played by the actor with the final story package in the form of an outcome which includes three things, firstly physical development, equal distribution of people's welfare, and development of mental qualities. You can imagine how the process of the story will be so complicated and tight, that it is impossible for researchers to explain scene by scene in detail. Therefore, the storyline must be zoomed out and big picture to get the full picture and not change the overall story content and plot.

During the research process, there were interesting things that the researchers found during the observation process, especially at the back of the stage, the actors lobbying the transaction process for spending budget funds. We found that the lobbying process that was carried out was aimed at getting the budget plan in line with the realization that would be carried out. Apart from that, the researcher also found that the actors were annoyed with the final decision made by the village head regarding the initiative proposed by the village apparatus for the use of a 40-60 budget which did not promise satisfactory results for the community. Apparently, the promise that had been decided at the beginning was only a sweet promise that did not end in a decision on determining the budget to be realized. Then, the play continues with objections raised by the village community regarding the implementation of budget administration to be carried out by the village secretary and treasurer, where the budget preparation process does not proceed as the final decision has been prepared. They will be even more furious with the absence of budget utilization that results in village community empowerment performance. In addition, the set budget ceiling will

also provide more opportunities for village budget implementers to carry out activities that are personally beneficial.

In addition, researchers found the fact that there were many lies in the use of village budget funds that were not in accordance with their designation. Several observations who did not want to be named admitted that they had to spend the village budget as if they had maximized the budget according to the program to be implemented. The fact also cornered one of the fund managers who was given a mandate by the chief executor of the budget to provide incentives for those who have succeeded in proving that the budget funds have been running according to their designation. In the end, the researcher also found that there was a misperception regarding the alleged scandal over the misuse of village funds, which were initially only used for community empowerment by carrying out village development and improving community welfare. However, the fact was obtained that the budget was not used as intended, so this caused a bit of commotion for budget executors.

#### **Fourth Stage: Implementation of Assistance, Monitoring and Evaluation of Village Fund Management in Village "BR" District "X"**

This stage is a place for community leaders who function as evaluators and monitors of the village fund budget realization process. The main role is taken over by community leaders, they initiate the process of assistance, monitoring and evaluation of fund management by asking a number of questions and also confirming the use of budget funds by adjusting to the program that has been mutually agreed upon. The evaluation process is carried out in two forms, namely substantive and normative. Substantive evaluation is carried out by means of regular reporting on work programs that have been successfully initiated using village funding sources. Substantively, the evaluation process is carried out successively every month and witnessed directly by the village government and its partners which begins with a village meeting. The existence of these activities will facilitate the evaluation process of the implementation of programs or activities funded by the village budget during the period.

As for normative evaluation, the village government has the obligation to jointly and severally report each activity that has been realized by making an SPJ (Accountability Letter) to the district for the implementation of the activity program. The SPJ must be approved and signed by the sub-district before submitting the next stage. The scene focuses on normative evaluation, which at this stage is carried out by reviewing all documents before submitting sub-district approval and will later be brought to the district government. At this stage, many activities are interrelated with each other, where the approval process matches all documents that will be used as the basis for submitting evaluations and implementation assistance from village fund management. However, the researcher highlights a number of interesting scenes for further discussion. At the document review stage, the most influential aspect is whether the documents that

will be used as evidence of program implementation are in accordance with the realization that has been carried out. However, there are many irregularities in the documents that the submission process will carry out. A number of documents indicate evidence manipulative practices so that submissions encounter many obstacles. Thus, an evaluation of the entire village fund budget management mechanism has been carried out intensively and has made a major contribution to improving village welfare.

### **Final Chapter: Examining and Igniting the Effectiveness of Village Fund Management Behind the Village Fund Corruption Case in Village "BR" District "X"**

Dramaturgical studies offer a structured framework for presenting a detailed and rich storyline. Within this framework, each stage is populated by actors who assume specific roles, engage in performances, follow a plot or storyline, participate in scenes, and express their management techniques. However, applying this dramaturgical framework to real-world data can be a complex and creative process. Researchers must adapt various dimensions of the plot to align with the nuances observed in the field. As Boje et al. (2004) note, researchers need to interpret the data and tailor it to fit the context, effectively translating the events and activities into the stages that form the backdrop for each occurrence. This requires a deep understanding of the field and a keen focus on how each activity can be seamlessly integrated into the stages that serve as the settings for these events. Kamayanti (2016) aptly points out that one should only employ dramaturgy when they possess the ability to perceive the world through the lens it offers. In this study, terminology such as "front stage," "back stage," "actor," "plot," and "drama" are consistently used to underscore the application of dramaturgy as the foundational framework for developing a scientific theoretical foundation. This emphasis reinforces the study's commitment to utilizing dramaturgy as a robust and comprehensive lens through which to explore and understand the complexities of village fund management.

Efforts to implement programs that promote the welfare of rural communities can be increased by managing village funds effectively and efficiently. Effective and efficient management of village funds can result in a more controlled village fund governance process. On the other hand, managing village funds will improve the welfare of village communities by accelerating programs that make the greatest contribution to village progress. As for the budget scheme that can provide the highest performance related to the management of village funds, by carrying out an evaluation process that can have an impact on the effectiveness of the governance system of existing village funds.

## **CONCLUSION**

The story of "The Pandir" holds significant relevance in peeling back the layers of village fund management in Village "BR" of District "X." This relevance



lies in the parallel between the mechanisms employed by each village apparatus and the narrative of "The Pandir." Specifically, the management of village funds can be seen as a dynamic process that can either sink the village apparatus into inefficiency or propel them towards effective fund management that ultimately leads to the welfare and prosperity of the village community. By employing dramaturgical studies as the research framework, this study gains access to engaging storylines and intricate details that invite thorough exploration. This approach allows for the in-depth examination of various facets of village fund management, thereby yielding more comprehensive and nuanced findings. It enables a deeper understanding of the dynamics, challenges, and opportunities inherent in the management of village funds, enhancing the potential for valuable insights and recommendations to emerge.

This study found that the concept of village fund management "BR" District "X" has a fairly good organizational structure and governance system, where more specifically village fund management has been implemented comprehensively. In addition, the "Si Pandir" metaphor in the management of village funds "BR" District "X" explains that the value of justice managed from village funds is obtained by maximizing village potential and resources, to achieve maximum welfare. However, in reality, during the village fund budgeting process until the draft village fund budget was formed, many village officials deliberately used village funds to increase personal utilities. In the end, it seems that the management of village funds is not effective enough to provide an equitable development impact and justice for the welfare of the village community as much as possible. Thus, the fact of the story "The Pandir" in the implementation of village fund management implies that the village apparatus is tongue-in-cheek to ensure that the village budget has been carried out in accordance with the functions of the village budget and provides prosperity for the village community.

The limitations of the research lie in the data sources and study framework which are limited by other supporting components so that the flow and facts produced do not show a comprehensive picture. Future studies are expected to be able to overcome the limitations of data and sources so that the findings from the series or strands of stories produced are more representative of the real situation.

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