



Village Government Management in Managing Village Fund Allocations (ADD) in Dolago Padang Village, South Parigi District, Parigi Moutong Regency

Andy Wardana¹, Rabina Yunus¹, and Suhardiman Syamsu¹

¹ Hasanuddin University, Tamalanrea, Makassar 90245, Indonesia
wr dnaandy@gmail.com

Abstract. Management in government is a very important main factor in public administration, because government management can be said to be a tool for achieving a predetermined goal, both with existing facilities and infrastructure, organizational sources of funds, and available resources. The village government consists of the village head and village officials. In terms of village financial management, based on Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, the authority is the Village Head. The government in this village does not carry out deliberations with the community because according to the village government this budget is only enough for the costs of apparatus and office operations so the management plan is only within the scope of the village government. This is of course contrary to article 7 of the Parigi Moutong regency regional regulation number 24 of 2007 concerning village fund allocation which states that the budget is intended for 30% of office apparatus and operational costs and 70% for community empowerment. The aim of this research is to find out how the village government manages the allocation of village funds in Dolago Padang village. The theory used is the management theory of George R. Terry. Planning, organizing, implementing and supervising. The basis of this research uses qualitative research. Data collection techniques use observation, interviews and documents.

Keywords: Management, Village Government, Village Fund Allocation (ADD).

1 Introduction

Government management is the main factor in a public administration, this is because government management can be said to be a tool for achieving a predetermined goal, both with existing facilities and infrastructure, organizational sources of funds, and available resources. In other words, government management is an effort within an organization. The ability to administer government is largely determined by the managerial skills of government exponents and the functioning of the management system [1]. Government management is a process of governance or government management activities by authorities or government administrators in order to achieve predetermined goals, namely improving the welfare of the people [2]. To organize and manage government affairs, the village is led by a Village Head who has the task of carrying out village development, developing village society, and empowering village communities [3].

The village government consists of the village government and the village consultative body. The village government consists of the village head and village officials. In terms of village financial management, based on Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, the authority is the Village Head [4]. In managing village funds, the Village Head is obliged to submit a report on the realization of the implementation of the village income and expenditure budget to the Regent/Mayor, and inform the community in writing using information media that is easily accessible to the community [5]. In order to realize orderly, transparent, accountable and quality management of Village funds. Village funds are a supply from the Government as a means of supporting the development and empowerment of the community in a

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village, where the assistance is used as a community facility in developing and advancing the productivity of a village [6].

Villages have sources of income in the form of original village income, tax revenue sharing and Regency/City regional levies, part of central and regional financial balance funds received by Regency/City, APBN, provincial APBD and Regency/City APBD. The village's overall income sources are used to fund all authorities that are the responsibility of the village [7]. Determining priorities in the use of village funds is agreed and decided through village deliberations by considering the village typology based on the village's level of development [8].

As for ADD planning, the village head as chairman or leader of the village meeting, which includes the relevant village elements including the BPD, LPM, community leaders and includes a facilitation team from the sub-district, the village head is obliged to submit a draft village regulation regarding the Village Revenue and Expenditure Budget for mutual discussion and agreement. [9]. However, it is still very far from what was expected. This situation can be seen and understood from the perspective of village government plans, where the Village Head holds the power to manage village finances and assets, in determining the village income and expenditure budget which should involve community components, but is mostly handled by the Village Head himself. This is the same as the results of research conducted by Sumiati in Ngatabaru village, Sigi Regency [10]. Apart from that, the Village Head has the obligation to submit a report on the implementation of the village income and expenditure budget (APBDes) to the community either in the form of a leaflet pasted on a notice board or verbally in a meeting with the village community, in reality this obligation for Dolago Padang Village has not yet been implemented. maximum. This should be like the results of research conducted by Nyoman Ajeng in Kalisat sub-district where the planning for ADD management was participatory and transparent [11]. In 2021, the budget allocation for Dolago Padang Village is IDR 256,387,041.

Based on the background description above, the author is interested in finding out more by conducting further research with the research title Village government management in managing village fund allocations in Dolago Padang village.

2 Literature review

2.1 Management

Management is a series of activities to move a group of people by effectively and efficiently utilizing means and facilities to achieve predetermined goals. Management is planning, organizing, implementing movement and monitoring.

a. Planning

Planning is selecting facts and connecting facts as well as making and using estimates or assumptions for the future by describing and formulating the activities needed to achieve the desired results.

b. Organizing

Organizing is the determination, grouping and arrangement of the various activities required to achieve goals, the assignment of people (employees) to these activities, the provision of physical factors suitable for work needs and the appointment of authority relations, which are delegated to each person in relation to the implementation of each expected activity.

c. Actuating

Mobilization is arousing and encouraging all group members to have the will and work hard to achieve goals sincerely and in harmony with the planning and organizing efforts of the leadership.

d. Controlling

Control has a very important role or position in management, considering that it has the function of testing whether work implementation is orderly, directed or not. Even though planning, organizing and actuating are good, if the work implementation is not organized, orderly and directed, then the goals that have been set will not be achieved. Thus, control has the function of supervising all activities so that they are focused on their targets, so that the goals that have been set can be achieved [12]. In general, management is a process of activity or cooperation by utilizing all available resources in order to achieve predetermined goals and can also be said to be a certain method for achieving predetermined goals [13].

2.2 Village Government

The Village Government is the Village Head or what is called by another name, assisted by Village officials as an element of village government administration [14]. Villages have a strategic role and function in administering government, implementing development as well as fostering and providing community services [15].

2.3 Village Fund Allocation

According to Law no. 6 of 2014 concerning villages, village fund allocation is funds sourced from the State revenue and expenditure budget intended for villages which are transferred through district/city regional income and expenditure and used to finance government administration, implementation of development, community development and community empowerment [14]. The Village Fund Allocation is the balancing fund received by the district/city in the District/City APBD after being deducted by the Special Allocation Fund. The Village Fund allocation referred to is at least 10% (ten percent) of the Balancing Fund received by the district/city after deducting the Special Allocation Fund. Village Fund Allocation (ADD) is funds that must be handed over by the regional government to the village government, originating from the Regency, 30% of which is used for apparatus and operational spending while 70% is for public spending and community empowerment [16].

3 Research Methods

The research used was a descriptive qualitative method [17]. The population in this study consisted of the village head, village treasurer, chairman of the BPD, village community which also included 2 village figures. The samples in this research were the Village Head, Village Consultative Body, and the community. Determination of research subjects or informants was based on a purposive sampling approach. The data used is primary and secondary data. data collection techniques used, Interview, Observation and Documentation. The data analysis steps used consist of data reduction, data presentation, drawing conclusions [18].

4 Research Result

Village government management in managing village fund allocation in Dolago Padang village uses George R. Terry's theory which can be seen from four indicators in management management, namely: planning, organizing, actuating and controlling. The amount of ADD provided by Parigi Moutong Regency for Dolago Padang Village amounted to IDR 256,387,041. The following are details of the use of the 2021 village fund allocation (ADD) budget:

Table 1. The 2021 village fund allocation (ADD) budget

Fixed income	per month	per year
Village head	2,426,640	29,426,640
Village secretary	2,224,420	26,693,040
Head of affairs	1,213,000	29,112,000
Section Chief	1,213,000	29,112,000
Village chief	1,213,000	58,224,000
Village government allowance	Per month	Per year
Village head	1,000,000	12,000,000
Village secretary	100,000	1,200,000
Head of affairs	75,000	1,800,000
Section Chief	70,000	1,800,000
Village chief	50,000	2,400,000
BPD allowance	Per month	Per year
Chairman of BPD	450,000	5,400,000
Deputy chairman of BPD	350,000	4,200,000
BPD Secretary	250,000	3,000,000
BPD member	200,000	4,800,000
BPJS		2,333,220
Official travel allowance		33,932,320
Operational		18,087,041
Amount		256,387,041

Source: Dolago Padang village office

4.1 Planning

Planning begins with participatory planning deliberation activities. This process involves various parties such as village residents, women's groups, village institutions, village government, community leaders, religious leaders, hamlet leaders, and heads of village consultative bodies.

An interview with the Chairman of the Village Consultative Body, Pak Hasan, shows that the preparation of village fund allocations involves a team consisting of the village government, the BPD, community leaders, and other community elements. Management of village fund allocations relies heavily on community participation, with a contribution of around 50% in the decision-making process.

However, there was a difference of opinion with the Head of Dolago Padang Village, who stated that deliberations on the allocation of village funds were only carried out at the village government level. According to him, village fund allocations focus more on fixed income and village government office operations. This was also confirmed by the statement of the Village Treasurer, Pak Hamzah, who emphasized that in planning the allocation of village funds, proposals from the community were accommodated, but not all of them could be realized.

However, the results of interviews with village communities stated that the musrenbangdes only discussed village funds and did not discuss village fund allocation. This raises questions about the extent of community involvement in the village fund allocation planning process in accordance with participatory principles.

In conclusion, there are differences in views between the village government, the Village Consultative Body, and the community regarding the village fund allocation planning process. The importance of community participation in this process is key to ensuring sustainability, transparency and accountability in the management of village fund allocations in accordance with regional regulations and applicable laws. Lack of community involvement can have a negative impact on their

understanding of village fund allocation and on the effectiveness and sustainability of village development programs. This is different from the results of Dero Madya Utama's research in Kare sub-district, where the ADD planning was participatory and transparent, which was realized in the village musrengbang [19] .

4.2 Organizing

The results of this research reveal the organizing practices at the Dolago Padang Village Office. Researchers highlight the important role of village heads in organizing at the village level. Even though human resources in the village are considered less advanced, the village head has recruited village officials according to the rules and skills required. The BPD's opinion shows that the organization carried out by the village head is considered good, but further guidance is needed to increase the capacity of the village government. This shows room for improvement and development. The organizational structure for implementing village finance involves the village head, secretary and members with specific responsibilities. Management of village fund allocations by the village head includes fixed income, allowances and operational expenses. However, the use of allocations is not fully in accordance with applicable regulations. The conformity of the management of village fund allocation with regional regulations shows a discrepancy. In article 7 of the Parigi Moutong district regional regulation number 24 of 2007 concerning village fund allocation where the allocation should be used for apparatus/operational spending (30%) and public empowerment spending (70%) [20] , but tends to only spend on apparatus and operations. The same thing also happened in Batumerah State, Sirimau District, Ambon City, Nasaruddin Umar [21] , where 100% of ADD was allocated for expenditure on apparatus and office operations, which was not in accordance with the function of ADD itself. In fact, if you look at the Kota Bangun sub-district, Kutai Kartanegara Regency, Jamiah [22] implemented this add-on for effective community empowerment.

4.3 Actuating

In the implementation of village fund allocation management in Dolago Padang Village, it can be seen that the village head has implemented steps in accordance with the village development work plan (RKPDes). Even though there are obstacles related to delays in disbursement of funds from the Regency, the implementation of village fund allocation management is considered to be going well. Based on interviews with village heads, there was a delay in disbursement of funds from the Regency. Even though implementation is still considered to be going well, this can affect the smooth implementation of planned programs and projects. Therefore, efforts need to be made to speed up the process of disbursing funds from the Regency. From the village head's perspective, the implementation of the activities was 100% successful, without any obstacles in organizing the activities. However, this view only reflects the viewpoint of the village government. To get a more comprehensive picture, it is best to involve diverse perspectives, including those from the community. Based on interviews with Mr. Iskandar, there is ignorance regarding the implementation of village fund allocation management. He said that there was no transparency regarding the use of village fund allocations, and only certain people knew about it. This shows the need to increase transparency in the management of village fund allocations, so that information can be accessed more widely by the community. Interviews with village communities provide an illustration that socialization regarding village fund allocation is still lacking. The community does not understand the use of village fund allocations and only knows that some of it is used for salaries and allowances. This shows the importance of increasing socialization and community involvement in the process of managing village fund allocations.

In conclusion, the implementation of village fund allocation management in Dolago Padang Village, although considered to be going well by the village government, still has several aspects that need attention. Delays in disbursement of funds, lack of transparency, and minimal outreach to the community are challenges that need to be overcome to increase effectiveness and participation in managing village fund allocations. Then, community empowerment is not implemented in the allocation of ADD. It seems that something like this also happened in Wonorejo village, Malang district by Chandra Kusuma Putra [23]. In this village, community empowerment was also not carried out.

4.4 Controlling

The implementation of the work program initiated by the Dolago Padang village government, especially regarding the allocation of village funds, has the potential to face challenges and deviations during implementation. Therefore, it is important to enforce a comprehensive monitoring and evaluation function on program implementation to ensure transparency, accountability and sustainability of village development. In this context, the village head plays a key role by carrying out physical checks of purchases, checking documents and receipt of notes. The importance of effective supervision by village heads can be seen from its impact on plan implementation. With great authority, village heads can also be vulnerable to potential abuse of authority. Therefore, the existence of the village Permuskim as a supervisory institution is very vital. BPD also has a significant role in maintaining transparency and accountability in village fund allocation. By actively involving themselves, such as observing the village fund distribution and management scheme directly, BPD can make a valuable contribution to the evaluation process which is carried out every 3 months or even once a month. However, unfortunately, community participation still needs to be increased. Even though some communities only participate in the form of labor, this participation can be maximized to provide input and monitor the performance of the village government. The results of the interviews show that the village community does not fully understand the village fund allocation management scheme. The village government has the responsibility to disseminate written information to the community, but this has not been implemented adequately. Lack of transparency can be an obstacle to effective supervision by the community. In order to increase the effectiveness of monitoring village fund allocation, concrete steps are needed, such as increasing transparency, active community involvement, and strengthening the role of village oversight institutions. In this way, a more responsive and effective monitoring system can be created. Something like this also happened in the village of Pasuruan district, Widiyanti Arista [24]. This is in contrast to what happened in villages in the Tlogomulyo sub-district, Temanggung Regency in 2008 by Subroto and Agus [25] that transparency and supervision went well.

5 Conclusions and Recommendations

Based on the explanation of the results of the research that has been carried out, it can be concluded that the application of George R. Terry's theory to village government management in managing village fund allocation in Dolago Padang village is running but is not yet optimal. Starting from planning, organizing, actuating and controlling. This can be seen because the planning carried out by the village government does not carry out consultations with various levels of society in its planning, the planning carried out is only within the scope of the village government. The organization carried out by the village government is not yet optimal because the budget should be 30% for office apparatus and operational costs and 70% for community empowerment, the village government uses the budget only for office apparatus and operational costs, employee placements according to competency continue to be optimized. The implementation of village fund allocation management carried out by the Dolago Padang village head is also not optimal, starting from the

planning and organization not following the rules, the function of village fund allocation in terms of community empowerment is also not implemented. Supervision in the management of village fund allocations has not been optimal because village communities do not participate in supervising the implementation of village fund allocation management.

Based on the results of the discussion and conclusions above, the researcher suggests that:

1. The village government must involve the community in its deliberations and convey this to the community.
2. The village head must provide more guidance to village officials regarding improving the quality and capacity of village officials.
3. The implementation of management must be transparent because transparency is a benchmark in community empowerment.
4. The community must take part in supervision in order to foster community trust in the village government.
5. It cannot be denied that the amount of the village fund allocation budget is still insufficient, so the researcher suggests to the regional government that the amount of the village fund allocation should be increased.

There are shortcomings and weaknesses in this research that should be taken into consideration for further research, namely the village government's closure regarding more specific ADD usage data, and weaknesses in data processing and comparison with theories that can strengthen research findings and discussions.

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