



Management of Village Fund Allocation in Timbong Village, Central Banggai Subdistrict, Banggai Laut Regency

Ronaldo; M. Nur Alamsyah; Moh. Tabran Hi. Ambotuo.

Government Science, Faculty of Social and Political Sciences, Tadulako University, Indonesia

INFO ARTICLE

* Corresponding author; :
ronaldosalinganbalut@gmail.com

Keywords:

actuating;
controlling;
organizing;
planning.

ABSTRACT

This study aims to understand how the village fund allocation is managed in Timbong Village, Central Banggai Subdistrict, Banggai Laut Regency. The research utilizes George R. Terry's theory, which divides management into four basic functions: planning, organizing, actuating, and controlling. A qualitative approach with a descriptive type is employed in this study. Data collection techniques include observation, interviews, and documentation, with the selection of seven informants chosen purposively. The findings indicate that the management of village fund allocation in Timbong Village, Central Banggai Subdistrict, Banggai Laut Regency, is hindered by insufficient communication among the village government, the Village Consultative Body (VCB), and the community, resulting in incomplete oversight by the Village Consultative Body and the community.



INTRODUCTION

Village development plays a crucial and strategic role in the context of regional and national development. In Indonesia, village governments are positioned as subsystems of the national governance system, tasked with managing and overseeing the interests of their local communities. Village governments are given the authority to make decisions related to village development, with the primary goal of improving the welfare of their residents.

In the village management system, the village head plays a pivotal role as the responsible party for all decisions, particularly those related to the allocation of village funds and the selection of village officials. Organization at the village level tends to be familial, where relationships between villagers and the village government are close and informal. However, in practice, oversight by the Village Consultative Body (BPD) and the community is often ineffective, leading to suboptimal management of the village.

According to the Village Law, villages are involved in managing village finances. Law Number 6 of 2014 stipulates that village funds (DD) are funds transferred from the regional revenue and expenditure budget to the village from the national revenue and expenditure budget. These funds are intended to finance the administration of government, implementation of development, and community empowerment in the village. These funds are crucial for supporting various programs aimed at improving the quality of life in the village.

The allocation of Village Fund Allocation (ADD) is divided with 70% designated for community empowerment programs and 30% for the operational costs of village government officials. This distribution aims to ensure that the majority of the funds are used directly for community interests, such as training programs, infrastructure development, and public services. However, the implementation of this allocation often faces various challenges on the ground.

In Timbong Village, for instance, communication between the community and the village government regarding the management of village funds is still lacking. The lack of transparency in the management of village funds makes it difficult for the general public to access information about the utilization and financial planning of the village. This has become one of the obstacles in enhancing community participation in village development.

The main issue faced in Timbong Village is that the village government tends to conceal the administrative plans for village finances from relevant parties, including the local community. As a result, the community does not have a clear understanding of how village funds are used, leading to distrust and dissatisfaction among residents. Transparency in the management of village funds is crucial to ensure that every decision made can be accounted for.

Moreover, the implementation of the Government Work Plan and Budget (RKAP) in Timbong Village has not been fully effective and often does not align with regional assumptions. This is due to the lack of transparency between the regional government and the village government, as well as low community participation in the planning and oversight processes. To address this issue, joint efforts from the regional government, village government, and community are needed to enhance communication, transparency, and accountability in village financial management.

METHOD

The research employs a qualitative approach with a descriptive elaboration. This type of research aims to gain an understanding and explanation of the community's perceptions of the management of Village Fund Allocation (ADD) in Timbong Village, Banggai Tengah Sub-district, Banggai Laut Regency. According to Bogdan and Taylor as cited in Ley J. (1996), qualitative methodology is defined as a research procedure that generates descriptive data in the form of written or spoken words from individuals and observable behavior. The data collected are derived from fieldwork through primary data collection methods such as observation, interviews, literature studies, and secondary data collection including supporting data obtained from existing archives/documents or literature directly related to the research topic.



Qualitative research is particularly suited for fundamental studies. In his book "Metode Penelitian Kualitatif" (2008), Sugiyono asserts that qualitative research methods are used when researching phenomena in their natural state, with the researcher as the primary instrument. This approach is characterized by methods of data collection including triangulation (the combination of various data sources) and inductive data analysis. Triangulation ensures the validity and reliability of the data by cross-checking information from multiple sources or methods, while inductive analysis involves deriving general conclusions from specific observations. This comprehensive approach allows for a deeper understanding of the perceptions and management practices related to ADD in Timbong Village.

RESULTS AND DISCUSSION

Management of Village Fund Allocation in Timbong Village

In Timbong Village, the management of ADD is a key component of village financial administration, detailed within the budget allocations assigned to the village. The ADD management is intended to foster effective governance and financial management. For the fiscal year 2022, the APBDes (Village Revenue and Expenditure Budget) for Timbong Village amounts to IDR 1,338,599,505.00. This sum includes IDR 661,293,000.00 from Village Funds and IDR 629,522,987.00 from ADD.

These funds are allocated as follows: 70% for the operational costs of village government activities and 30% for village development and community empowerment programs. The distribution is designed to address both administrative needs and development projects, thereby ensuring a balanced approach to governance and community welfare. Timbong Village received its ADD allocation from the APBD (Regional Budget) of Banggai Laut Regency, with the allocation based on indicators such as poverty levels, population, and regional conditions. The rules for using these funds are transferred for independent management by the village government, which is responsible for planning, organizing, implementing, and overseeing the fund's utilization.

Planning

Planning in Timbong Village is conducted in accordance with relevant regulations and involves systematic procedures. George R. (Sukarna, 2011:10) defines planning as selecting and linking facts, making forecasts or assumptions for the future, and outlining necessary activities to achieve desired outcomes. In Timbong Village, planning for ADD allocation involves assessing community needs, setting priorities, and creating detailed plans for fund usage.

The planning process aims to ensure transparency and community involvement. According to Pattanang, E. Ilimbong, M. & Tambunan, W. (2021), the village government has made efforts to involve the community in discussions about the allocation of ADD, thereby promoting transparency. However, despite these efforts, the implementation of the plans often deviates from agreed outcomes. The village government has faced challenges in adhering to the agreed-upon plans, with frequent changes or delays in implementing decisions made during community forums.

The involvement of the community in planning is crucial for ensuring that the allocation meets local needs. Yet, the observed deviations from planning agreements indicate a need for improved adherence to community consensus and effective implementation of planned activities.

Organizing

Organizing involves determining, grouping, and arranging various activities needed to achieve objectives, placing people in relation to these activities, and providing appropriate resources. George R. Terry (Sukarna, 2011:38) emphasizes that organizing includes allocating tasks, positioning staff, and defining authority relationships to ensure effective execution of tasks.

In Timbong Village, organizing for ADD management has been carried out in line with available capabilities. The village head has selected and assigned individuals to roles based on their skills and



competencies, which is crucial for effective governance and development. However, there have been instances where the organization did not align with the capabilities of the personnel involved, leading to inefficiencies.

This misalignment suggests that while some aspects of organizing have been handled well, there is room for improvement in ensuring that all assigned roles match the individuals' skills and qualifications. Effective organizing is essential for achieving the desired outcomes of ADD management.

Implementation

Implementation refers to motivating and encouraging group members to work towards goals in accordance with plans and efforts made by leadership (George R., Sukarna, 2011:82). In Timbong Village, the implementation of ADD allocation has not consistently involved community participation. This lack of community involvement in implementation phases signifies that the village government may not fully understand the goals and appropriate use of the ADD budget.

Effective implementation requires not only following the plans but also actively engaging the community in execution. While the village government has made efforts to involve the community, more consistent and inclusive approaches are needed to ensure that ADD funds are used effectively and meet community expectations.

Supervision

Supervision involves assessing whether goals are being met, evaluating performance, and making necessary adjustments to ensure alignment with plans and standards (George R. Terry, Sukarna, 2011:110). In Timbong Village, supervision of ADD management has generally adhered to established regulations, indicating that oversight mechanisms are in place. However, the effectiveness of this supervision is compromised by inadequate oversight from the Village Consultative Body (BPD) and the community.

Effective supervision should ensure that all activities are in compliance with the regulations and that any discrepancies are addressed promptly. The observed deficiencies in oversight suggest that the BPD and community need to enhance their supervisory roles to ensure better management of ADD funds.

The management of ADD in Timbong Village showcases both strengths and areas for improvement. While planning and allocation processes involve community participation and adhere to regulations, challenges remain in implementation and supervision. Ensuring effective management of ADD requires a comprehensive approach that includes transparent planning, appropriate organizing, active implementation, and rigorous supervision. Addressing the identified issues will enhance the effectiveness of ADD management and better serve the needs of the community.

CONCLUSION

The research on the management of Village Fund Allocation (ADD) in Timbong Village, Banggai Tengah District, Banggai Laut Regency utilized George R. Terry's (1958) theory, which encompasses four key aspects: planning, organizing, actuating, and controlling. This theoretical framework was applied to assess how effectively these components are implemented in managing ADD within the village.

In terms of planning, Timbong Village has made efforts to ensure transparency and community involvement. However, while the planning process has followed regulations and aimed at addressing local needs, there have been challenges in adhering to the agreed plans. Deviations and delays in implementation have been observed, indicating areas where the planning process could be improved to better align with community expectations and agreements.

Organizing in Timbong Village has generally been appropriate, with the village head assigning roles based on available capabilities. Despite this, some misalignment between roles and personnel skills has been



noted, leading to inefficiencies. Effective organizing is crucial for achieving desired outcomes, and ensuring that roles match individuals' competencies remains a key area for improvement.

The implementation of ADD funds has seen some level of community involvement; however, it has not been consistent. The village government has faced challenges in fully engaging the community in the execution of plans. Improved and more inclusive approaches are necessary to ensure that the ADD funds are utilized effectively and align with the needs of the community.

Supervision, an essential aspect of effective management, has not been fully achieved due to insufficient communication between the village government, the Village Consultative Body (BPD), and the community. Enhanced communication and oversight are crucial for ensuring that ADD management complies with regulations and meets the intended goals. The research concludes that addressing these communication gaps and strengthening supervision mechanisms will significantly improve the management of ADD in Timbong Village.

REFERENCES

- Abdussakur. (2012). "Implementasi Kebijakan Anggaran Pendapatan Belanja Desa (APBDesa) di Wilayah Kecamatan Batu Banawa Kabupaten Hulu Sungai Tengah, Provinsi Kalimantan Selatan." *Jurnal Ilmu Politik dan Pemerintahan Lokal*, Universitas Lambung Mangkurat, Vol. 1, No. 2, Edisi Desember 2012.
- Ainurrohma, Puteri. (2014). *Akuntabilitas Pengelolaan Alokasi Dana Desa di Kecamatan Panurukan Kabupaten Situbondo, Tahun 2014*. Universitas Jember.
- Badruddin, Ag. (2013). *Dasar-Dasar Manajemen*. Penerbit Alfabeta CV, Bandung.
- Bambang Trisantono Soemantri. (2011). *Pedoman Penyelenggaraan Pemerintahan Desa*. Fokus Media, Bandung.
- Basri, R. (2013). *Analisis Penyusunan Anggaran dan Laporan Realisasi Anggaran pada BPM-PD Provinsi Sulawesi Utara*.
- Boedijono, Boedijono, et al. (2019). "Efektivitas Pengelolaan Dana Desa untuk Pembangunan dan Pemberdayaan Masyarakat Desa di Kabupaten Bondowoso." *Jurnal Ilmu Sosial dan Humaniora*, Volume 1, Edisi 2.
- Fuad, Aris dan Kandungan Sapto Nugroho. (2014). *Panduan Praktis Penelitian Kualitatif*. Graha Ilmu, Yogyakarta.
- Hanna, M. (2020). *Anggaran Perusahaan: Konsep dan Aplikasi*. Jakarta.
- Landis, H. (2012). *Pengantar Sosiologi Desa dan Pertanian*. Raja Grafindo.
- Nugroho. (2003). *Good Governance*. Mandar Maju, Bandung.
- Nurlan. (2007). *Pengelolaan Keuangan pada Satuan Kerja Perangkat Daerah (SKPD)*. PT. Macanan Jaya Cemerlang.
- Paru, S., Kaunang, M., & Sumampouw, I. (2019). "Peran Kepala Desa dalam Pelaksanaan Pembangunan di Desa Salibabu Kecamatan Salibabu." *Jurnal Eksekutif*, 3(3).
- Peraturan Bupati Banggai Laut Nomor 8 Tahun 2017 tentang Pengalokasian Alokasi Dana Desa.
- Peraturan Pemerintah No. 71 Tahun 2010 tentang Anggaran.
- Poerwadarminta, W.J.S. (1991). *Kamus Besar Bahasa Indonesia*. Balai Pustaka, Jakarta.
- Pattanang, E., Limbong, M., & Tambunan, W. (2021). "Perencanaan Pelaksanaan Pembelajaran Tatap Muka di Masa Pandemi pada SMK Kristen Tagari."
- Rahardjo. (1999). *Pengantar Sosiologi Pedesaan dan Pertanian*. Gadjah Mada University Press, Yogyakarta.
- Republik Indonesia. (2014). *Permendagri No. 113 Tahun 2014 tentang Pedoman Pengelolaan Keuangan Desa*. Jakarta: Sekretariat Negara.



- Republik Indonesia. (2019). *Permendagri No. 12 Tahun 2019 tentang Pedoman Pengelolaan Anggaran Desa*.
- Republik Indonesia. (2004). *UU No. 6 Tahun 2014 tentang Desa*. Lembaran Negara Republik Indonesia Tahun 2004, No. 4437. Jakarta: Sekretariat Negara.
- Sahdan, Goris dkk. (2004). *Buku Saku Pedoman Alokasi Dana Desa*. Yogyakarta: FPPD.
- Saputra, Komang Adi Kurniawan, Putu Budii Anggiriawan, dan I. Nyoman Sutapa. (2018). "Akuntabilitas Pengelolaan Keuangan Desa dalam Perspektif Budaya Tri Hita Karana." *Jurnal Riset Akuntansi dan Bisnis Air Langga*, 3(1).
- Solichin Isamsul Akmal. (2018). *Persepsi Masyarakat dalam Pemanfaatan Dana Desa terhadap Infrastruktur Pembangunan Desa*. Desa Dusun Ibaru, Kecamatan Ilir Taro, Kabupaten Salumena.
- Sugiyono. (2014). *Metode Penelitian Kuantitatif dan Kualitatif*. Cetakan ke-20. Alfabeta, Bandung.
- Sutoro Eko. (2015). *Regulasi Baru, Desa Baru*. Jakarta: Kementerian Desa, Pembangunan Daerah Tertinggal dan Transmigrasi Republik Indonesia.
- Syafi'i Kencana Inu. (1994). *Etika Pemerintahan*. Jakarta.
- Terry, George R. (2000). *Prinsip-Prinsip Manajemen* (Edisi Bahasa Indonesia). PT. Bumi Aksara, Bandung.
- Wardoyo. (1980). *Kamus Besar Bahasa Indonesia*. Balai Pustaka, Jakarta.
- Wasisitiono, Sadu dan Irwan Tahir. (2006). *Prospek Pengembangan Desa*.
- Widjaja, HAW. (2004). *Otonomi Desa Merupakan Otonomi yang Bulat dan Utuh*. PT. Raja Grafindo Persada, Jakarta.
- Wiratna Sujarweni, V. *Akuntansi Desa: Panduan Tata Kelola Keuangan*.