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Fiscal Decentralization In The Management Of Village Original Income (PADes) (Case Study: Monano Village, Molamahu Village, and Moodulio Village, Bone District, Bone Bolango Regency)

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Abstract

This study aims to analyze how fiscal decentralization affects the management of Village Original Income (PADes). Fiscal decentralization gives greater authority to village governments to manage revenue sources independently in order to improve community welfare. This study uses a qualitative approach with a case study method in one of the villages that has actively implemented fiscal decentralization practices. Data were collected through in-depth interviews, observations, and documentation. The results of the study indicate that fiscal decentralization has a positive impact on PADes management, especially in terms of increasing community participation, budget transparency, and optimizing local potential. However, challenges such as limited capacity of village officials and low utilization of information technology are still obstacles to effective management. This study recommends the need to increase the capacity of village human resources and continuous assistance from local governments to strengthen the implementation of fiscal decentralization optimally.

Keywords: fiscal decentralization, village original income, village financial management, village autonomy.

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INTRODUCTION

Decentralization has become a global phenomenon adopted by many countries as an effort to improve the effectiveness of local governance. This policy aims to provide greater authority to local governments, including villages, in managing local finances and resources. In Indonesia, decentralization at the village level has been further strengthened since the enactment of Law Number 6 of 2014 concerning Villages. This regulation provides flexibility for villages in managing budgets and optimizing Village Original Income (PADes) to support more independent and sustainable development. However, various challenges are still faced in the implementation of this policy, especially in terms of transparency, accountability, and village administrative capacity.

In practice, the decentralization policy has provided flexibility for villages to manage their income independently. However, many villages still experience obstacles in managing PADes. Inequality in income distribution between villages is a major problem that needs attention. Shen's study (2024) revealed that villages in urban areas tend to have higher incomes compared to villages in rural areas. This is due to differences in access to economic resources and investment opportunities.

In general, villages are often known as government structures that have the lowest level of hierarchy. However, it should be noted that this status does not mean that villages act as entities that are under the control of other government structures. With the enactment of Law Number 6 of 2014, there has been a change in the understanding of villages, becoming legitimate organizations or community groups. Villages have the responsibility to organize government, regulate and manage their regional affairs independently. Village government is run by village government institutions that work together with village officials as an integral part of the village government structure. Community participation in the process of village government and development is hampered by the narrow political environment of the village. According to Law Number 6 of 2014, effective village government must meet certain standards, such as legal certainty, openness, professionalism, accountability, effectiveness and efficiency, local wisdom, diversity and participation. To achieve the goals of peace and social justice, it is important to prioritize the principles of solidarity, family, and mutual cooperation in village development efforts (Purnomo, 2016). Some villages with geographical and economic advantages experience financial surpluses, while other villages still depend on fund transfers from the central government to finance operations and development programs.

Transparency and accountability in the management of PADes are also major concerns. A study conducted by Ayee et al. (2024) highlighted that low capacity of village

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governance often leads to weak transparency in village financial reporting. The increasing cases of misuse of village funds in recent years indicate the need for a stricter monitoring system and increased capacity of village officials to manage budgets effectively and responsibly. Without a strong monitoring mechanism, fiscal decentralization at the village level is at risk of not running according to its original purpose, namely improving the welfare of village communities.

This study aims to fill this gap by analyzing in depth fiscal decentralization on PADes management. In addition, this study will also identify various strategies that can be applied to improve the effectiveness of village financial management. With a qualitative approach, this study will explore the village experience in facing the challenges of PADes management and formulate policy recommendations that can be implemented by village governments and policy makers at higher levels.

This study aims to analyze how the governance of fiscal decentralization on the management of PADes in various regions, because initial research found in the field that the village's rights to use PADes have not been fully given to the village. identify the main challenges faced by villages in managing PADes, and find strategies that can be applied to improve the effectiveness of PADes management.

LITERATURE REVIEW

Definition of Public Administration

Syafri (2012:14) Young is of the opinion that what is meant by public is: (1). *People* (people); (2). *The general body or totality of* members of a community, nation, or society (The entirety of members of a community, nation or society; (3) *A non-contiguous and transitory mass-individuals with a common or general interest* (a collection of individuals with the same interests). There are various opinion according to experts about understanding administration public including :

1. Agus Hendrayady et al. (2022), Public administration is a science that studies the management of public organizations, including managerial aspects, public policy, efficiency, effectiveness, community participation, accountability, transparency, and the application of deconcentration and decentralization in the implementation of government.
2 Rodiyah et al. (2021), Public administration is a science that studies the relationship between government and society through efficient managerial practices, and is responsive to public needs and interests, while paying attention to the principles of transparency and accountability.

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3 Darmanto et al. (2022), Public administration is a process of cooperation between individuals or groups in managing government organizations, with a focus on planning, organizing, implementing, and supervising public policies.
4 Zein Sakti (2019), Public administration is a science that focuses on the management of public organizations that involve the role of bureaucracy, public policy, and the implementation of development administration based on the principles of good governance.
5 Harbani Pasolong (2017), Public administration is a form of cooperation carried out by government institutions and the community to carry out government duties, with the aim of achieving the fulfillment of public needs effectively and efficiently.

History of the Development of Public Administration

The history of the development of public administration is a long journey that reflects the dynamics of social, political, and economic change in society. The following is an outline of the development of public administration from time to time:

In the 18th and 19th centuries, public administration was still closely associated with traditional government structures and monarchies. The role of public administration was more focused on managing government affairs that were highly centralized in the central government. The French Revolution in 1789 brought major changes in government organization. The formation of a more modern public administration system began at this time, with the application of more open administrative principles based on clear laws and regulations. At the end of the 19th century, the thinking of Woodrow Wilson (1887) emerged, writing about the relationship between administration and politics. Wilson proposed that public administration should be separated from politics in order to be more efficient and professional. This was the beginning of the development of public administration as a separate discipline that focused on the techniques and methods of effective government management.

In the early 20th century, the development of public administration became more prominent with the thoughts of experts who focused more on the application of management theory and efficiency in the management of government organizations. Max Weber, a German sociologist, made a major contribution to public administration through bureaucratic theory. According to Weber, bureaucracy is the most rational and efficient way to organize administrative work, with a clear hierarchy, specific division of tasks, and objective rules. During this period, public administration increasingly moved towards organizational management. Luther Gulick and Lyndall Urwick developed a management

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theory called POSDCORB (Planning, Organizing, Staffing, Directing, Coordinating, Reporting, Budgeting) as a framework in public administration to ensure efficiency and effectiveness.

In the mid-20th century, public administration was increasingly viewed as a separate discipline and focused on the application of management principles and efficiency in government. This was the era of the emergence of the systems approach, which viewed government organizations as systems that must be coordinated with each other to achieve common goals. After Woodrow Wilson, many scholars developed his thinking further. Herbert Simon in his book *Administrative Behavior* (1947) emphasized the importance of decision making in public administration. This approach sees administration as a rational decision-making process and focuses on behavior in government organizations. This approach involves the creation of efficient government systems, including the establishment of more structured institutions and bureaucracies to manage public affairs. Countries began to adopt modern organizational theory in the management of public resources.

Dimensions of Public Administration

Public administration covers various aspects that shape and influence its implementation in public services. The dimensions of public administration explain the scope, function, and characteristics of administration that play an important role in managing and serving the community. One of the main dimensions is how the structure and system of government organizations are arranged. This is related to the division of tasks, authority, and relationships between units in the government. A clear, efficient, and effective organization will facilitate the implementation of public administration, such as budget management, policy planning, and the provision of better public services.

In other words, the scope of public administration includes the following strategic dimensions:

a) Policy Dimensions

The policy dimension in public administration covers all processes involved in planning, making, implementing, and evaluating public policies issued by the government. Public policy is a strategic decision taken by the government to address problems faced by society and achieve certain development goals. This dimension covers various aspects related to the formulation of effective policies, responsive to the needs of society, and can be implemented efficiently by the government.

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b) Organizational Dimensions

The organizational dimension in public administration relates to the structure, management, and coordination in carrying out government tasks. Government organizations play an important role in ensuring that established policies can be implemented effectively and efficiently. This dimension includes how government organizations are structured, how tasks and authorities are divided, and how relations between units or agencies in government can run smoothly to achieve common goals.

c) Management Dimensions

The management dimension in public administration refers to the application of management principles to plan, organize, lead, control, and evaluate the various processes of government administration. This dimension is very important in ensuring that public administration runs efficiently, effectively, and responsively to the needs of the community. Management in public administration includes aspects of resource management, policies, and implementation of government programs.

d) Moral and Ethical Dimensions

The moral and ethical dimension in public administration focuses on the principles underlying the actions of government officials in carrying out their duties. This dimension is very important because public administration must not only be efficient and effective, but must also operate based on high moral values, which include honesty, justice, responsibility, and transparency. Ethics in public administration create a basis for fair and credible decision-making by the public.

e) Environmental Dimensions

The environmental dimension in public administration refers to external factors that influence the management of government and public services. These factors include social, political, economic, legal, cultural, and technological conditions that exist in society and the state. The environment in public administration does not only cover physical or geographical aspects, but also touches on broader dynamics that influence the way and efficiency of the government in carrying out its duties.

f) Dimensions of Performance Accountability

The performance accountability dimension in public administration refers to the obligation of the government and public apparatus to be accountable for the results and

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processes of policies and programs that have been implemented to the public, legislative institutions, and other stakeholders. This dimension is important to ensure that government actions focus on achieving the goals that have been set and that the resources used have been managed in an efficient, effective manner and in accordance with the principles of good governance.

Village Financial Organizational Structure

According to Stephen P. Robbins, in his latest book *Organizational Behavior* (2022 edition), organizational dimensions refer to the various elements and aspects that make up an organization and how these elements interact with each other to achieve organizational goals. Robbins developed the concept of organizational dimensions with an approach that includes structure, culture, decision-making, and relationships between individuals in the organization. The following is a description of the dimensions of the organization according to Robbins' theory (2022). Organizational structure refers to the way an organization is structured to achieve its goals. Robbins explains that organizational structure is a framework that describes the division of tasks, division of authority, and relationships between individuals in the organization. There are various types of organizational structures, such as functional, divisional, matrix, and team structures, all of which have advantages and disadvantages depending on the goals and needs of the organization. A clear and organized structure helps create effective coordination between parts of the organization, including in financial and resource management.

Terry (2023) organization is a process of arranging human and other resources to achieve certain goals through structured relationships. In its latest context, the stages of the organization are developed to be more systematic and adaptive to the development of the times, but remain based on its basic principles.

Planning , Management and Accountability Process Finance

Planning , management and accountability processes finance village is very important stage in ensure that village funds used in a way effective and efficient For interest development and welfare public village . This stage must be carried out with the principles of transparency, accountability, and community participation. In this case, the planning process begins with the preparation of the Village Revenue and Expenditure Budget (APBDes), which contains a plan for receiving and spending funds for village development activities for one budget year.

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Village financial planning begins with the Village Deliberation (Musdes), which involves all elements of the village community, including village officials and the Village Consultative Body (BPD). At this stage, the community is given the opportunity to propose priority programs that are considered important for village development. After that, based on the results of the deliberation, the village government prepares the Village Government Work Plan (RKPDes), which will be the basis for preparing the APBDes. This APBDes contains village income consisting of Village Funds (DD), Village Fund Allocation (ADD), tax revenue sharing, and other sources. Village expenditures, on the other hand, are allocated for infrastructure development, community empowerment, and village administrative operational costs.

Once the APBDes has been prepared, this document must be approved in a plenary meeting by the BPD to ensure that the proposed programs are in line with the needs of the community and the capacity of the village budget. This approval is the first step to ensure that the village financial planning is in accordance with the expectations and needs of the community. Once the APBDes has been approved, village funds can begin to be received by the village government to be managed according to the plan that has been prepared.

Fiscal Decentralization Theory

The policy of regional autonomy and fiscal decentralization has been running since 2001 through Law No. 22/1999 and Law No. 25/1999 which regulates the balance of authority and balance of financial authority between the central government and regional governments which were later revised into Law No. 32/2004 and Law No. 33/2004. The fiscal decentralization indicator is a research variable in the economic dimension taken from the government revenue side, this is an assumption according to the Peacok and Wisemen theory and Wagner's theory of government revenue and expenditure. The government revenue side has a more valid nominal value used for government spending. The implementation of fiscal decentralization and regional autonomy in Indonesia as a political consequence is currently at a *point of no return* , so that the aspects that are put forward are more capacity building and *quality improvement* . Thus, in the future, fiscal decentralization and regional autonomy are expected to be able to bring Indonesia towards inclusive and sustainable prosperity. All government efforts and work must of course receive full support from all related and interested parties in supporting the successful implementation of fiscal decentralization and autonomy in Indonesia as a whole.

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According to Robert Dahl, decentralization (including fiscal decentralization when related) is important to strengthen democracy through the distribution of power, increasing participation, and ensuring that government is more responsive to the needs of the community. The theory of Planned Behavior is used to understand the psychological factors that influence the implementation of fiscal decentralization, including transparency, accountability, and corrupt behavior at the regional level.

Urgency of Fiscal Decentralization Theory and Regional Finance

Regional finance is a crucial aspect of fiscal decentralization that plays a role in supporting development and community welfare at the local level. Regional finance theory is concerned with how local governments obtain, manage, and use financial resources to finance various public programs and policies. Regional finance theory is rooted in several economic and public finance theories that explain the distribution of resources between the central and regional governments. Some of the main theories that form the basis of this study include the Fiscal Decentralization Theory, the Public Resource Allocation Theory, and the Tax and Retribution Theory.

In practice, regional financial theory is applied in the management of the Regional Revenue and Expenditure Budget (APBD). The APBD consists of three main components, namely regional income sourced from Regional Original Income (PAD), transfer funds from the central government, and other income, regional spending used for public services, infrastructure, and employee spending, and regional financing which includes regional loans and the use of the Budget Financing Surplus (SILPA).

The theory of regional finance explains how local governments obtain and manage financial resources for the benefit of the community. Fiscal decentralization, allocation of public resources, taxes and levies, and fiscal transfers are the main concepts in this theory. The implementation of regional finance theory in Indonesia is carried out through the APBD mechanism and the balancing fund system to achieve public welfare fairly and evenly.

Regional finance is related to the management of financial resources by local governments to meet public needs and improve community welfare. Regional finance plays an important role in fiscal decentralization which allows local governments to be more independent in budget planning and implementation. In the study of regional financial theory, there are several main concepts such as the theory of fiscal decentralization, the theory of regional financial independence, and the theory of regional financial accountability and transparency.

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Other relevant studies in regional finance include Khusaini's (2018) research on regional finance, Difinubun and Fatimah (2023) who reviewed the disclosure of regional financial reports, and Nurhayati (2017) who analyzed transparency in regional financial management in Indonesia. In addition, Herianti and Marselina (2022) examined the factors that determine regional financial independence, which shows how good financial management can increase regional fiscal capacity.

Principles of Village Original Income Management

Village Original Income (PADes) is a source of income derived from village businesses, village wealth, community self-reliance, and other legitimate income. Village Original Income (PADes) plays an important role in realizing village independence and supporting development that is in accordance with the needs of the local community.

According to Law Number 6 of 2014 concerning Villages, sources of village income include Village Funds, Village Fund Allocation (ADD), part of the results of regional taxes and levies. Village Original Income (PADes) reflects the village's ability to generate its own income to finance the needs of village development and government.

In public finance theory, local government revenue sources, including PADesa, play an important role in improving community welfare. Optimal PADesa will increase the village's fiscal capacity in providing public services and local economic development.

Decentralization gives more authority to village governments in managing their finances. Good fiscal decentralization will increase village independence in managing their sources of income. The main challenges in managing PADesa include limited capacity of village officials, lack of innovation in managing village assets, and low community participation in developing village businesses.

In the context of village governance, decentralization provides space for villages to develop sources of original village income (PADes) as an effort to achieve local fiscal and economic independence. With this authority, villages are expected to be able to utilize local potential to improve community welfare and create more sustainable development. However, in practice, not all villages are able to manage their income effectively. Gaps in human resource capacity and infrastructure are often the main obstacles in optimizing PADes.

Villages that are able to manage Village Funds well tend to have higher PADesa. This shows that Village Funds can be the initial capital for villages to create sustainable sources of income. High PADesa is correlated with an increase in the Village Development Index (IDM), which reflects the economic and social progress of a village.

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Increased PADesa allows villages to build infrastructure independently. Villages that rely on PADesa for infrastructure development have stronger economic resilience than villages that rely on central assistance.

Village Original Income Governance Size Indicator

According to the United Nations Development Programme (UNDP) in its 2023 report, indicators of good governance *in* the public sector are an important tool for measuring the extent to which governance principles have been implemented in government and public services. These indicators serve as guidelines for assessing the effectiveness, transparency, and accountability of state administration.

a) Public Participation Indicators
b) Indicator Transparency
c) Public Accountability Indicators
d) Effectiveness and Efficiency Indicators
e) Government Responsiveness Indicators

Regulation of Village Original Income Management (PADes)

Village Original Income (PADes) is one of the village financial sources that comes from village businesses, village asset results, self-reliance, community participation, and other legitimate income. Good management of PADes is very important in increasing village independence and community welfare. Therefore, the government has established various regulations governing the management of PADes to be more transparent, accountable, and effective in increasing village development.

PADes management is regulated in several regulations, both at the level of laws, government regulations, and ministerial regulations. Some of the main legal bases related to PADes management include:

a. Law Number 6 of 2014 concerning Villages.
b. Government Regulation Number 43 of 2014 concerning Implementing Regulations of the Village Law .
c. Government Regulation Number 47 of 2015 as an amendment to PP No. 43 of 2014.
d. Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 concerning Village Financial Management.

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e. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration (Permendes PDTT) Number 21 of 2015 concerning Determination of Priorities for Use of Village Funds.
f. Minister of Finance Regulation (PMK) Number 190/PMK.07/2021 concerning Village Fund Management.
g. Minister of Home Affairs Regulation No. 20 of 2018, Village Revenue management includes budget planning, financial implementation and recording, as well as reporting and accountability.
h. Regent Regulation No. 07 of 2024 concerning Guidelines for the Preparation of Village Income and Expenditure sourced from Village Funds, Village Fund Allocations, BHPRD, and Other Village Income.

RESEARCH METHODS

In this study, researchers will use a descriptive approach through in-depth interviews with various related parties in this case the Village Head and Village Apparatus to obtain information on the Management of Village Original Income (PADes), the Head of the Village Consultative Body (BPD) to obtain information on the Supervision of Village Original Income (PADes) and the Community and Business Actors related to the impact of Village policies on the local economy. In addition, direct observation was carried out on village economic activities that contribute to Village Original Income (PADes) and the process of preparing and using the Village Budget which is an integral part of this method. With a qualitative approach, researchers can explore various perspectives, assumptions, views on the management of Village Original Income (PADes).

RESULTS AND DISCUSSION

Community participation in planning and monitoring Village Original Income (PADes) is one of the important indicators in realizing participatory and accountable village governance. The results of the study show that the community in Monano Village, Molamahu Village, Moodulio Village has been involved in planning through the Hamlet Deliberation (Musdus) and Village Deliberation (Musdes) forums. This is in line with Rasyid's opinion (2002:45) which states that participation in village development planning reflects healthy local democratic practices.

Meanwhile, in terms of supervision, community involvement tends to be weaker than in the planning stage. The community is rarely involved in the evaluation and audit process of PADes use. This is reinforced by the finding that there is no transparent

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reporting mechanism that is routinely submitted to the community. According to Dwiyanto (2006:88), participation in supervision is a form of social control that can encourage accountability and prevent abuse of authority by village officials.

This study also revealed that community participation in PADes management is influenced by educational background and level of community concern. Community members with higher education tend to be more active in conveying aspirations and exercising control over village activities. This is in accordance with the opinion of Soetomo (2011:74) who stated that community participatory capacity is greatly influenced by educational factors, information, and social organizations that develop in their environment.

Transparency in the management and reporting of Village Original Income (PADes) is part of the principle of *good governance* which is very important to prevent misuse of village finances and build public trust. The results of research in Monano Village, Molamahu Village, and Moodulio Village show that transparency in the management of PADes is still limited. The community generally does not receive complete information regarding the amount, use, and periodic reporting of PADes.

This is in accordance with the statement of Rustam Tohopi, et al. (2020) that transparency The form of transparency referred to as stated by Talengkera, et al. (2018) in Setyawati & Ferdinand (2020) transparency can be broken down into several indicators, including:

1. Provision and access to clear information about planning, implementation procedures and accountability.
2. There is a deliberation that involves the community.
3. Transparency of management processes.
4. Transparency of information regarding Village Fund management documents.

In the context of Monano Village, Molamahu Village, and Moodulio Village, information related to PADes is usually conveyed briefly through the village information board or during village meetings. However, the delivery is often not comprehensive and uses technical terms that are difficult for the community to understand. According to Dwiyanto (2006:119), transparency is not only about the availability of information, but also the understanding of information by the parties who need it, in this case the village community.

The lack of transparency is also evident in the process of reporting village financial accountability. Although the administrative accountability report has been prepared by the

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village apparatus, the document is rarely disseminated openly to residents. In fact, some people do not know that the report is available. This strengthens the view of Soetomo (2011:94) who stated that weak transparency is often rooted in a bureaucratic culture that is closed to the public.

In addition, the lack of utilization of village communication media, such as village websites or official social media groups, is also an obstacle in the dissemination of village financial information. In today's digital era, digital media should be utilized to increase openness. According to Heeks (2002:7), information technology can accelerate the process of information distribution, expand reach, and strengthen public accountability.

Meanwhile, from the village government's perspective, there is an assumption that financial information is technical and can be managed by village officials and the BPD. This view actually narrows the space for transparency. As stated by Sopanah (2012:56), the perception of government officials towards openness greatly influences the extent to which information will be shared with the public, even when regulations require openness.

Thus, transparency in the management and reporting of PADes in Monano Village, Molamahu Village, Moodulio Village still needs to be improved, both in terms of providing information, media delivery, and public understanding. Strengthening the capacity of village officials and village residents' budget literacy are the keys to building a more open and accountable PADes management system. If this is realized, the level of public trust in the village government will increase, and ultimately support the effectiveness of village development itself.

Accountability in the management of Village Original Income (PADes) is a crucial aspect in creating good, transparent, and accountable village governance. The results of research in Monano Village, Molamahu Village, Moodulio Village show that accountability for the use of PADes has been carried out administratively, with the preparation of reports in accordance with the format of laws and regulations. However, this accountability process is still focused on formal aspects, and has not touched on participatory and substantive aspects. As stated by Mardiasmo (2006:45), public accountability is not only administrative, but must also reflect moral and social responsibility to the community.

In general, financial accountability reports are prepared by village officials and reported in the Village Deliberation (Musdes) forum. However, in practice, the forum is not fully used as a forum for joint evaluation. The community tends to be passive, and the information conveyed is more one-way. This shows the weakness of the public accountability function as explained by Dwiyanto (2006:89), that accountability must

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involve two-way dialogue between the government and citizens as a form of social control.

The study also shows that the involvement of the Village Consultative Body (BPD) in overseeing the PADes accountability process is still weak. BPD tends to only sign reports, without being actively involved in evaluating or correcting the contents of the report. In fact, according to Law No. 6 of 2014 concerning Villages, BPD plays an important role in ensuring the supervision and accountability of village government.

The effectiveness of village development is largely determined by careful planning and measurable implementation of the use of PADes. In practice, the governments of Monano Village, Molamahu Village, and Moodulio Village have prepared the Village Government Work Plan (RKPDes) and the Village Revenue and Expenditure Budget (APBDes) by including PADes sources, but its implementation still depends on the managerial capabilities of village officials. Kartasasmita (1996:45) states that effective development must be supported by participatory planning and accountable implementation so that the results can be felt directly by the community.

Community involvement in the planning and implementation of PADes management is also an important factor in ensuring the effectiveness of development. Unfortunately, community participation in Monano Village, Molamahu Village, and Moodulio Village is still limited to formal forums such as Village Deliberations, and has not been fully active in decision-making. Soetomo (2011:136) emphasized that successful development will be achieved if the community is actively involved from the planning process to evaluation.

In terms of accountability, although the accountability report on the use of PADes has been prepared periodically, it has not been fully understood by the community. This shows that the openness of information has not been running optimally, which ultimately has an impact on low social control over the effectiveness of the use of PADes. Mardiasmo (2006:49) states that budget effectiveness cannot be separated from the extent to which the community knows and monitors the process of its use.

The responsiveness of the village government to the needs and aspirations of the community in managing PADes is an important indicator in realizing democratic village governance that is pro-people. The results of research in Monano Village, Molamahu Village, and Modulio Village show that the village government has demonstrated a commitment to accommodating community aspirations, especially in the Village Deliberation (Musdes) forum. This forum is the main media for collecting input from residents before preparing the Village Government Work Plan (RKPDes). This is in line

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with the opinion of Dwiyanto (2006:61) who stated that responsiveness means the government's ability to respond to the desires, needs, and expectations of residents quickly and appropriately.

Sopanah (2012:53) stated that the quality of responsiveness does not only depend on intentions, but also on institutional and individual capacity in managing public needs professionally.

Responsiveness also concerns the suitability between the programs implemented and the real needs of the community. Some residents consider that there are programs that are run based on political considerations or close relationships with certain figures. This raises the perception that the management of PADes is not fully responsive to collective needs. Dwiyanto (2006:64) emphasizes that responsiveness must lead to social justice and avoidance of discriminatory practices in the provision of public services.

COVER

In this study, the researcher managed to identify several important findings that provide in-depth insights into Fiscal Decentralization in the Management of Village Original Income (PADes) in Monano Village, Molamahu Village, Moodulio Village, Bone District, Bone Bolango Regency. Several of these conclusions are described as follows:

1. Based on the results of the research that has been conducted, it can be concluded that community participation in the planning and supervision of Village Original Income (PADes) in Monano Village, Molamahu Village, Moodulio Village shows an optimal tendency. In the PADes planning process, the village government has provided space for the community to submit program proposals.
2. The level of transparency in the management and reporting of PADes in Monano Village, Molamahu Village, Moodulio Village still needs to be improved. The village government must be more proactive in conveying financial information openly and easily accessible, and building a communicative, accountable, and participatory reporting system. Increasing transparency will not only strengthen social control, but also encourage the creation of an honest, clean, and responsible village government.
3. The village government has made efforts to be accountable in managing PADes according to formal provisions, its implementation has not been fully effective and has not been able to create a sense of full trust from the community. Efforts are needed to increase the capacity of village officials, optimal use of information media, and community involvement in the reporting process so that PADes management is more accountable, transparent, and participatory.

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4. The management of PADes in Monano Village, Molamahu Village and Moodulio Village has contributed to village development, but has not yet reached the ideal level of effectiveness. To realize truly effective village development, it is necessary to strengthen PADes governance that is more transparent, participatory, and based on the real needs of the community.
5. The responsiveness of the village government in managing PADes has begun to be seen, its implementation is still not fully optimal. There is still room for improvement, especially in terms of expanding community participation, increasing transparency in communication, and strengthening planning capacity.

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