

VILLAGE GOVERNMENT APPARATUS SPENDING IN IMPROVING PUBLIC SERVICE PERFORMANCE

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ABSTRACT

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Expenditures for village government apparatus are an important part of village government financial management which plays a role in improving the performance of public services. This expenditure is used to finance salaries, benefits, incentives, training, and other facilities needed to support the performance of village government officials. In addition, spending on village government apparatus can also be used to build or repair facilities and infrastructure needed to support public service performance. However, the effectiveness and efficiency of spending on village government apparatus is influenced by factors such as good financial management, community involvement in supervision, and selection of competent village government officials. Good financial management is very important to ensure the effectiveness and efficiency of village government apparatus spending. Community involvement in oversight can also help increase transparency and accountability in the management of village government apparatus spending. In addition, the selection of competent village government officials also affects the effectiveness and efficiency of village government apparatus spending. Therefore, the management of village government apparatus spending needs to be managed properly to improve the quality of public services in the village. Improving the quality of human resources, ensuring the smooth operation of the village government, and increasing the availability of facilities and infrastructure are aspects that need attention in managing village government apparatus spending. With good management, it is hoped that the performance of public services in the village can continue to increase and provide benefits to the community.

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1. INTRODUCTION

Village government apparatus spending has a very important role in improving the performance of public services in the village. In carrying out their duties, village government officials need support from various resources, including facilities and infrastructure, training, and incentives. Expenditures for village government apparatus can be used to finance these various needs, so it is important to manage them properly [1].

Effective and efficient management of village government apparatus spending is very important in improving the performance of public services in the village. Spending on village government apparatus that is not effective and efficient can hinder the performance of public services in the village and affect people's trust in the village government [2].

In managing spending on village government apparatus, there are several factors that influence the effectiveness and efficiency of this spending. The first factor is good financial management. Good financial management can help ensure the effectiveness and efficiency of village government apparatus spending. The second factor is community involvement in supervision. Community involvement in oversight can help increase transparency and accountability in the management of village government apparatus spending. The third factor is the selection of competent village government officials. The selection of competent village government officials can affect the effectiveness and efficiency of spending on village government apparatus [3].

Therefore, it is important to pay attention to the proper and effective management of village government apparatus spending in order to improve the performance of public services in the village. The management of village government apparatus spending must pay attention to aspects such as improving the quality of human resources, ensuring the smooth operation of the village government, and increasing the availability of facilities and infrastructure [4].

In this paper, we will discuss more about spending on village government apparatus and their role in improving the performance of public services in villages. This paper will also discuss the factors that influence the effectiveness and efficiency of village government apparatus spending, as well as strategies that can be implemented to improve the management of these expenditures. It is hoped that this paper can provide a better understanding of the importance of village government apparatus expenditure management in improving the performance of public services in villages[5].

2. METHOD

2.1 Type and Data Source

The method used in this study is a qualitative descriptive method, with a case study approach in three villages in Indonesia. Data was collected through interviews with village government officials, village communities, as well as analysis of documents and data related to spending by village government officials. The collected data were analyzed using qualitative content analysis and quantitative descriptive analysis.

2.2 Analysis Method

The type of analysis that can be done is quantitative and qualitative analysis. Quantitative analysis can be carried out by collecting data related to spending on village government apparatus and the performance of public services, then calculating and analyzing this data using statistics. Meanwhile, qualitative analysis can be carried out by collecting data through interviews, observation, and document studies, then analyzing the data to understand the factors that influence the relationship between village government apparatus spending and public service performance.

3. RESULT AND DISCUSSION

3.1 Village Government Apparatus Expenditure Concept

Expenditures for village government apparatus are expenditures made by the village government to finance salaries, allowances, incentives, training and other facilities needed to support the performance of village government apparatus. Spending on village government apparatus can also be used to build or repair the facilities and infrastructure needed to support the performance of public services in the village[6].

The concept of village government apparatus spending is very important in managing village government finances. This is because village government apparatus spending is a component of the village government budget which is quite large. Good management of village government apparatus spending is very important to ensure the effectiveness and efficiency of the use of existing funds[7].

In managing village government apparatus spending, there are several things that need attention. First, good budget planning is very important to ensure that spending by village government officials can be used effectively and efficiently. Budget planning must be carried out based on the real needs of the village government apparatus and the public services provided to the community[8].

Second, budgeting must be done in a transparent and accountable manner. This is done so that the community can monitor and ensure that village government apparatus spending is used for the right purposes. In addition, transparent and accountable budgeting can also prevent corruption or misuse of funds[9].

Third, the selection of competent village government officials is very important in managing village government apparatus spending. Competent village government officials can manage village government apparatus spending well and can provide quality public services to the community[10].

By paying attention to the concept of good village government apparatus spending, it is hoped that village government financial management can be more effective and efficient, so that the performance of public services in the village can increase [11].

3.2 The Importance of Spending on Village Government Apparatuses in Improving Service PerformancePublic

Village government apparatus spending is an important part of village government financial management. This expenditure is used to finance salaries, benefits, incentives, training, and other facilities needed to support the performance of village government officials. In addition, spending on village government apparatus can also be used to build or repair the facilities and infrastructure needed to support the performance of public services[12].

The importance of spending on village government apparatus in improving the performance of public services in villages cannot be doubted. As a government institution that plays a direct role in providing public services to the community, the performance of the village government apparatus greatly

influences the quality of the public services provided. Therefore, improving the performance of village government officials is the key to improving the quality of public services in villages[13].

Village government apparatus spending plays an important role in facilitating the improvement of village government apparatus performance. This expenditure can be used to provide salaries, benefits, incentives, and training for village government officials. By providing adequate salaries and benefits, village government officials can make ends meet and avoid corruption or unethical practices in carrying out their duties. In addition, by providing incentives and training, village government officials can be motivated to improve their performance and improve the quality of the public services provided [14].

Expenditures for village government apparatus can also be used to build or repair facilities and infrastructure needed to support the performance of public services. Adequate facilities and infrastructure can assist village government officials in carrying out their duties more effectively and efficiently. For example, with the availability of proper work space, village government officials can work comfortably and avoid distractions that can interfere with their concentration of work [15].

Apart from that, the importance of spending on village government apparatus is also related to improving the quality of human resources in the village. Spending on village government apparatus can be used to provide training and education for the community or village government apparatus. By improving the quality of human resources in the village, village government officials can have better knowledge and skills in carrying out their duties and provide better public services to the community.

Spending on village government apparatus can also assist in ensuring the smooth operation of the village government. With the availability of sufficient village government apparatus expenditure funds, the village government can provide salaries, allowances, incentives, training, and other facilities needed to support the performance of village government apparatus. Decent salaries and allowances can motivate village government officials to work better and be more productive. Incentives or awards given to village government officials who excel can also increase morale and motivation to continue to excel[3].

Expenditures for village government apparatus can also be used to build or repair facilities and infrastructure needed to support the performance of public services. For example, spending funds can be used to build or repair roads, bridges and irrigation canals that are urgently needed by rural communities. With good facilities and infrastructure, public services can be more effective and efficient in responding to community needs.

However, the importance of spending on village government apparatus must also be balanced with good financial management. Good financial management is very important to ensure the effectiveness and efficiency of village government apparatus spending. The village government must have a transparent and accurate accounting and financial reporting system to facilitate monitoring and evaluation. In addition, the village government must be able to prioritize the use of village government apparatus spending funds for really urgent and important interests for the village community.

Community involvement in oversight can also help increase transparency and accountability in the management of village government apparatus spending. The village community must be given clear information regarding the use of village government apparatus spending funds and be involved in making decisions regarding the use of spending funds. Thus, the community can participate in monitoring and evaluating the use of village government apparatus spending funds.

The selection of competent village government officials also influences the effectiveness and efficiency of village government apparatus spending. The village government must have a good selection mechanism to select village government officials who have the abilities and skills needed to carry out their duties. Competent village government officials will be able to carry out their duties properly, so that the use of village government apparatus spending funds can be more effective and efficient[8].

In managing the spending of village government apparatus, the village government must also pay attention to other aspects that are important to improve the quality of public services. Apart from financial factors, there are several other aspects that need to be considered by the village government in managing village government apparatus spending to improve the quality of public services. Some of these aspects include:

1. **Competent Human Resources** Competent human resources (HR) is an important factor in improving the performance of public services. Therefore, the village government needs to pay attention to aspects of human resource development in managing village government apparatus spending. This can be done through training and developing the skills and abilities of village government officials. By having competent human resources, public services in villages can be more effective and efficient.
2. **The Smoothness of Village Government Operations** The smooth running of village government operations is also an important factor in improving the quality of public services. Therefore, the village

government needs to pay attention to aspects of operational management in managing village government apparatus spending. This can be done by taking into account the needs and operational activities of the village government, such as the procurement of goods and services, as well as maintenance of facilities and infrastructure. With the smooth operation of the village government, public services in the village can run well and efficiently.

3. Availability of Adequate Facilities and Infrastructure Availability of adequate facilities and infrastructure is also an important factor in improving the quality of public services. Therefore, the village government needs to pay attention to aspects of the development of facilities and infrastructure in managing village government apparatus spending. This can be done by investing in the facilities and infrastructure needed to support the performance of public services, such as building infrastructure, repairing roads and bridges, as well as providing electricity and clean water. With the availability of adequate facilities and infrastructure, public services in villages can be optimized.
4. Community Involvement in Supervision Community involvement in supervision is also an important factor in improving the quality of public services. Therefore, the village government needs to pay attention to aspects of community participation in managing village government apparatus spending. This can be done by holding meetings or discussion forums with the community to discuss the use of spending by the village government apparatus and showing financial reports in a transparent manner. With community involvement in supervision, the use of village government apparatus spending can be more accountable and transparent[7].

In managing village government apparatus spending, the village government needs to pay attention to the above aspects so that k The quality of public services can be continuously improved. Some things that need to be done in managing village government apparatus spending include:

1. Mature budget planning Mature budget planning is very important to ensure that village government apparatus spending can be used effectively and efficiently. The village government needs to carry out an accurate needs analysis to determine the amount of the budget needed to finance the needs of the village government apparatus and the development of the required facilities and infrastructure. In addition, budget planning must also be based on clear and specific objectives, so as to minimize the risk of waste or ineffective use of funds.
2. Good financial management Good financial management is very important to ensure that village government apparatus spending can be used effectively and efficiently. The village government needs to record and report finances in a transparent and accountable manner, and avoid corrupt practices or financial misuse that harm the community. In addition, internal and external supervision of financial management must also be carried out regularly to ensure that the financial management process runs well and there are no irregularities.
3. Community involvement in oversight Community involvement in oversight is very important to ensure transparency and accountability in the management of village government apparatus spending. The village government needs to provide easy access for the community to obtain information about the use of village government apparatus spending funds and provide opportunities for the community to provide input and suggestions on the management of these funds. With active community involvement in supervision, it is hoped that the use of village government apparatus spending funds can be carried out in a transparent and accountable manner.
4. Selection of competent village government apparatus Selection of competent village government apparatus is very important to ensure the effectiveness and efficiency of village government apparatus spending. The village government needs to select village government officials who are competent, have good integrity, and have the ability to carry out governmental tasks properly. In addition, the village government also needs to provide training and development for village government officials in order to improve the quality of their performance.

By taking into account the above aspects, it is hoped that the management of village government apparatus spending can be carried out properly and the quality of public services in the village can be continuously improved[13].

3.3 Factors Affecting the Effectiveness and Efficiency of Spending for Village Government Apparatuses

Factors that affect the effectiveness and efficiency of village government apparatus spending are very important to note in managing village government finances. The effectiveness and efficiency of village government apparatus spending plays an important role in improving the quality of public services in

villages. Therefore, this discussion will discuss several factors that influence the effectiveness and efficiency of village government apparatus spending [16].

1. Good Financial Management

Good financial management is very important in ensuring the effectiveness and efficiency of village government apparatus spending. This is because good financial management can help prevent budget leaks and the use of funds that are not in accordance with their designation. In addition, good financial management can also ensure that available funds are used appropriately and efficiently.

To ensure good financial management, the village government needs to pay attention to several things such as accurate bookkeeping, transparent financial reporting, and good financial supervision and control. Accurate bookkeeping can help the village government to know exactly the amount of the available budget, as well as the use of funds that have been made. Transparent financial reporting can also help increase accountability in the use of funds, so that the public can clearly see how available funds are used for public purposes. Finally, good financial supervision and control can help prevent misappropriation of funds and the use of funds that are not in accordance with their designation.

2. Community Involvement in Oversight

Community involvement in supervision is also an important factor in increasing the effectiveness and efficiency of village government apparatus spending. This is because community involvement can help increase transparency and accountability in village government financial management. The community can supervise the use of funds that have been carried out by the village government, as well as provide input and suggestions in managing village government finances.

To encourage community involvement in monitoring, the village government can do a number of things such as providing transparent information about the use of funds, and involving the community in the process of planning, budgeting and implementing programs and activities. In addition, the village government can also socialize and educate the community about the importance of supervision in managing village government finances.

3. Selection of Competent Village Government Apparatuses

The selection of competent village government officials is also an important factor influencing the effectiveness and efficiency of village government apparatus spending. Competent village government officials will be able to carry out their duties properly and ensure effective and efficient use of the budget.

The selection of competent village government officials can be done in several ways, including:

- a. Selection through rigorous selection: The village government can carry out a rigorous selection to select the best and most competent village government apparatus. Selection can be done through written tests, skill tests, interviews, and reference assessments.
- b. Training and development: The village government can provide training and development to village government officials to improve their competence. Training can be conducted to improve technical, managerial, or leadership skills.
- c. Performance evaluation: The village government can carry out periodic performance evaluations to assess the performance of village government officials. Performance evaluation can be carried out using clear and measurable performance indicators [16].

Selection of competent village government officials can increase the effectiveness and efficiency of village government apparatus spending. With competent village government officials, budget use can be optimized to improve the quality of public services in the village. In addition, competent village government officials can also assist in formulating policies and strategies to address the problems faced by the village government [17].

4. CONCLUSION

Based on the discussion above, it can be concluded that spending on village government apparatus plays an important role in improving the quality of public services in villages. Good financial management, community involvement in supervision, and selection of competent village government officials are factors that influence the effectiveness and efficiency of village government apparatus spending.

The village government must pay attention to these aspects in managing village government apparatus spending to ensure optimal public service performance. Availability of sufficient funds for spending on village government apparatus is very important, but good and transparent management of funds is equally important.

In addition, the selection of competent village government officials is a factor that cannot be ignored because it can affect the performance of public services as a whole. Improving the quality of human resources, ensuring the smooth operation of the village government, and increasing the availability of facilities and infrastructure also need to be considered in managing village government apparatus spending.

With good management, it is hoped that the performance of public services in the village can continue to increase and provide optimal benefits for the community. Therefore, the village government needs to continue to improve the effectiveness and efficiency of village government apparatus spending to achieve this goal.

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