

# Implementation of the Village Revenue and Expenditure Budget on Development in Bajur Village, Labuapi Sub-District, West Lombok District 2020-2023

Rinda Azzahra<sup>1</sup>, Muhammad Alwi<sup>2</sup>, Siti Sriningsih<sup>3</sup>  
<sup>1,2,3</sup>Universitas Mataram

---

## Article Info

### Article history:

Received July, 2024

Revised July, 2024

Accepted September, 2024

---

### Keywords:

Implementation

APBDes

Rural Development

---

## ABSTRACT

This study aims to determine the implementation of the Village Revenue and Expenditure Budget (APBDes) on development in Bajur Village, Labuapi District, West Lombok Regency in 2020-2023. This research is qualitative research. The subjects of this research are the government and the community in Bajur Village. The data collection technique in this study was carried out by means of observation, interviews, documentation, and literature studies. To ensure the validity of the data, the authors use triangulation, including method triangulation, inter-researcher triangulation, data source triangulation, and theoretical triangulation. The data was analyzed using the Miles and Huberman model, namely data collection, data reduction, data presentation, and conclusion drawn. The results of the study show that the implementation of the Village Revenue and Expenditure Budget (APBDes) for development in Bajur Village, Labuapi District, West Lombok Regency in 2020-2023 shows compliance with applicable regulations and regulations. Bajur Village has implemented the APBDes well and accountably. This can be seen from several aspects, namely: (1) APBDes planning is carried out in a participatory manner by involving the community through deliberations at the hamlet and village levels, (2) the implementation of APBDes is carried out based on the RKPDes and APBDes that have been passed. The village empowers the community in the implementation of village programs and activities, as well as using local labor, (3) the administration of the APBDes is carried out carefully, thoroughly, and consistently. The village uses the Siskeudes application to assist in the recording, classification, and reporting of village financial transactions, (4) APBDes reporting is submitted in a tiered and accountable manner to interested parties, both the government above it and the village community, (5) the accountability of the APBDes is conveyed to various related parties through the submission of APBDes realization reports and information media.

*This is an open access article under the [CC BY-SA](#) license.*



---

### Corresponding Author:

Name: Rinda Azzahra

Institution: Universitas Mataram

e-mail: [rindazzhr@gmail.com](mailto:rindazzhr@gmail.com)

## 1. INTRODUCTION

APBDes or APBDes is an abbreviation for the village revenue and expenditure budget which contains sources of revenue and expenditure allocation for 1 year consisting of: (a) village revenue, (b) village expenditure, and (c) village financing. Village revenue is defined as all money received through the village account which is the right of the village for 1 (one) budget year and does not need to be returned or paid again by the village. Village expenditure is all expenditure in the village account which is an obligation of the village during the fiscal year which will not be paid back by the village. Village financing is all revenues and/or expenditures that must be paid back in that fiscal year and the next fiscal year.

The APBDes is an instrument that is very decisive for the realization of good governance in the village. Good governance can be measured, among others, through the process of drafting to accountability of the APBDes. The APBDes is prepared based on the Village Government Work Plan (RKPDes) that has been prepared previously. The determination of the draft APBDes into a village regulation on the APBDes involves the Village Consultative Body (BPD) together with the village government through village deliberations to discuss and determine the draft APBDes into a village regulation.

The process of preparing a budget that involves many parties has more positive impacts than negatives, it is more possible to achieve the development that is really needed by the community, because the high participation allows the more preferences of the village community to be accommodated by the budget (Maryunani, 2002). Based on the fact that village government is the lowest government that is directly related to the people where most of the people of Indonesia still live in the countryside. Village development by involving the community in its planning will produce development in accordance with the needs of the community itself, where the development planning funding is outlined in the APBDes.

Based on Permendagri No. 113 of 2014 concerning Village Financial Management which provides a foundation for village autonomy in practice, not just normative. Therefore, village financial management is an overall activity that includes planning, implementation, administration, reporting, and accountability in managing the budget. In the era of regional autonomy, each village must independently carry out development activities to reduce dependence on the local government and the central government on development funds. In carrying out development activities, villages need a source of development funds, so that each village must be able to optimize their respective sources of income.

Permendagri No. 113 of 2014 article 10 paragraph (3) concerning Village Financial Management, states that financial assistance of a special nature as referred to in paragraph (2) is managed in the APBDes but is not applied in the provisions for the use of at least 70% (seventy percent) and at most 30% (thirty percent). Village expenditure stipulated in the APBDes is used with the following provisions:

- 1) At least 70% (seventy percent) of the total village expenditure budget is used to fund the implementation of village government, the implementation of village development, village community development, village community empowerment and disaster management, emergency and urgent village affairs; and
- 2) At most 30% (thirty hundredths) of the total village expenditure budget is used for fixed income and allowances for village heads and village officials, village government operations, BPD allowances and operations, and incentives for neighborhood and community relationships.

This research was carried out precisely in Bajur Village, Labuapi District, West Lombok Regency. Bajur Village received a sizable budget allocation managed by the village government in the form of APBDes, which amounted to IDR 2,179,096,000.00 in

2020, IDR 2,145,805,800 in 2021, IDR 2,382,547,000 in 2022, and IDR 2,079,008,056.00 in 2023.

The research location chosen by the researcher has several problems such as education problems, there are still residents with low education levels in the village, with the majority of the population only graduating from elementary school as many as 2,444 people and some not graduating from elementary school as many as 155 people. This is a serious problem that can hinder the development of the village and the welfare of its community. In addition to education problems, there are also other problems in the health sector such as stunting, and various other problems. The economic condition at the research location is also still lacking, based on the indicators of prosperous families, many families in the village are included in the poor and pre-prosperous categories. This shows a significant economic gap that needs to be addressed.

Based on the background description above, the author is interested in conducting research with the title "Implementation of the Village Revenue and Expenditure Budget for Development in Bajur Village, Labuapi District, West Lombok Regency in 2020-2023."

## 2. LITERATURE REVIEW

### 2.1 *Implementation Definition*

In simple terms, implementation means implementation or application. Implementation is the implementation of a plan that has been prepared carefully and in detail. Implementation can also be interpreted as a tangible manifestation of an activity that can be seen and proven as a result of its implementation. Implementation is usually carried out after the design and planning are considered perfect (Yansen Ali Pratama, 2019:14).

### 2.2 *Definition of Village Revenue and Expenditure Budget (APBDes)*

According to Permendagri No. 113 of 2014 concerning Village Financial Management, the Village Revenue and Expenditure Budget (APBDes) is an annual

financial plan prepared by the village government. In addition, according to Abdussakur (in Taprihatin Yufi Mufidah, 2019) the Village Revenue and Expenditure Budget (APBDes) is an annual financial plan of the village government, which is discussed and approved jointly by the BPD village government, and stipulated by village regulations. The village government is obliged to make APBDes to carry out the flow of village government as an autonomous village, that is, a village that can regulate and manage its own finances. The Village Revenue and Expenditure Budget (APBDes) consists of:

#### 1) **Village Income**

Village revenue is all income that is the right of the village in the fiscal year that does not need to be repaid consisting of Village Original Income (PADes), transfer income, and other income (Julita and Abdullah, 2020). According to Wijaya and Roni (in Ajeng Sulistyorini, 2022), the source of PADes comes from business results, asset revenues, self-help, participation and mutual cooperation, and the original income of other villages. Transfer income includes Village Funds (DD), part of the district/city regional levy and tax revenues, Village Fund Allocation (ADD), financial assistance sourced from the provincial budget, and financial assistance from the district/city budget. Other revenues include income from cooperation, assistance income from companies located in the village, grant income and third-party donations, as well as correction of expenditure errors in the previous fiscal year that resulted in receipts in the village treasury in the budget year, bank interest, and other legitimate village income.

#### 2) **Village Shopping**

Village expenditure is all village expenditure used as a source of financing in the implementation of village authority which is an obligation in the fiscal year that is not received again (Julita and Abdullah, 2020). Village expenditure is divided into 5 (five) groups, namely the implementation of village government, the implementation of village development, community development,

community empowerment and disaster management, emergency and village urgency. Based on the type, village expenditure is divided into 4 (four) categories, namely employee expenditure, goods/services expenditure, capital expenditure, and unexpected expenditure.

### **3) Village Financing**

Village financing is all revenues that must be paid back and/or expenditures that will be received again in the current fiscal year or the next fiscal year (Julita and Abdullah, 2020). Rural financing consists of financing receipts and financing expenditures. Financing receipts include 3 (three) parts, namely, the Remaining Budget Calculation (SiLPA) of the previous year, the disbursement of reserve funds, and the proceeds of the sale of selected village assets, excluding land and buildings. Meanwhile, financing expenditure includes 2 (two) parts, namely, capital participation and the formation of reserve funds.

### **2.3 Village Definition**

According to Government Regulation No. 72 of 2005 article 1 concerning Villages, villages or those referred to by other names, hereinafter referred to as villages, are legal community units that have territorial boundaries that are authorized to regulate and manage the interests of the local community, based on local origins and customs that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

The village government or village head is an element of the village government organizer and is supported by the village apparatus. Villages have authority in accordance with Law No. 6 of 2014 concerning Villages, which includes authority in the field of village government administration, implementation of village development, village community development, and village community empowerment based on community initiatives, rights of origin, and village customs. The purpose of the establishment of the village is to improve its ability to administer the government effectively and successfully and to improve

social services in accordance with the level of development and progress of development.

### **2.4 Definition of Village Financial Management**

Based on Permendagri No. 113 of 2014 concerning Village Financial Management, it is explained that village financial management is an entire activity that includes planning, implementation, administration, reporting, and village financial accountability.

#### **1) Planning**

According to Haryanto (in Walukow et al., 2017), the term development planning, especially economic development, has often been heard in everyday conversations. However, the planning is interpreted differently depending on the source. In general, financial planning is the activity of estimating income and expenditure for a certain period of time in the future (Taprihatin Yufi Mufida, 2019).

#### **2) Implementation**

According to (Amalia et al., 2017), it is explained that the implementation of village finance starts from village receipts and expenditures which are carried out through the village cash account and must be equipped with valid supporting evidence such as invoices, receipts, photos of goods, and others. In short, the implementation of village financial management is village receipts and expenditures carried out through village cash accounts. Villages that do not have banking services will be facilitated by the district/city government.

#### **3) Administration**

According to (Mamuaya, 2017), village financial administration is an activity to regulate village finances in order to realize the principles of village financial management, namely the principles of transparency and accountability. Administrative activities include all cash receipt and expenditure activities accompanied by supporting documents such as general cash books, tax assistant books, and bank books.

#### 4) Reporting

According to (Taprihatin Yufi Mufidah, 2019), village financial reporting is an obligation by the village government to the local government and is the final stage in the village financial management process and reporting activities must be carried out in a timely manner and accurately and correctly.

#### 5) Accountability

According to (Taprihatin Yufi Mufidah, 2019), village financial accountability is the last stage in village financial management after the reporting stage. The accountability report referred to here is a report on the realization of the APBDes. The accountability report for the realization of the implementation of the APBDes is a document that contains information about the use of the village budget for 1 (one) fiscal year.

#### 2.5 Definition of Village Development

Village development is an effort to improve the quality or standard of living for the greatest possible welfare of rural communities. In Law No. 6 of 2014 article 78 paragraph (1) concerning Villages, village development aims to improve the welfare of village communities and the quality of human life as well as poverty alleviation through the fulfillment of basic needs, the development of village facilities and infrastructure, the development of local economic potential, and the sustainable use of natural resources and the environment.

### 3. METHODS

#### 3.1 Research Approach

Judging from the objects and results obtained, this research is included in the type of qualitative research. According to Yusuf (2013:329), qualitative research is a research strategy that focuses on searching for meaning, understanding, concepts, characteristics, symptoms, symbols, and descriptions of a phenomenon; focused and multimethodical, natural and holistic; prioritize quality, use several methods, and present in a narrative manner.

In simple terms, the purpose of qualitative research is to find the answer to a phenomenon or question through the application of scientific procedures systematically using a qualitative approach. Qualitative data is a form of data presented in the form of narrative information. Qualitative data is a form of data that is presented as descriptive information. While quantitative data is interpreted as data expressed in the form of numbers (Prastovo in G. Miharjo, 2020).

In essence, the theoretical framework of qualitative research is basically normative. Normative research is the science of phenomena that examines documents to know, recognize, and explain problems. This research is focused on describing and analyzing in depth and completely how the implementation of the APBDes on development in the village.

The reason the author chooses qualitative research is because with this method the author can know and understand the phenomenon (need to know) which functions to describe facts, prove, describe and find knowledge because the author will go directly into the field to be able to see firsthand how the implementation of the APBDes to development in the village.

#### 3.2 Research Design

This research uses a research design that refers to case studies. Yin (1996) case study is a research method approach used to examine a unique phenomenon of individuals, organizations, social and politics. Case studies are almost identical to historical research techniques, only in case studies add 2 (two) sources of evidence that are not usually found in historical research, namely observation and interviews. Because interview and observation techniques are the main thing, a case study is more appropriate if the research object is something new or ongoing.

#### 3.3 Data Collection

##### 3.3.1 Informants and Researcher Presence

This study took the number of research subjects not strictly determined, but depends on the achievement of redundancy

(completeness or saturation of data). As has been stated by Lincoln and Guba (in Sugiyono, 2010), the determination of respondents is considered adequate when it reaches the level of redundancy (the data is saturated and the subject does not provide new information).

The informants in this study include the village head, village secretary, head of village financial affairs (village treasurer), and village community. The informants come from the Bajur Village Government itself which does have an important position or position in the village government that is actively and directly involved, the author considers that they have the information skills needed by the author to explore the problems to be researched. Another reason the author chose them as research informants is because they are the holders of village financial power, which means they know the flow of using the village fund budget and the management process. This research also involves communities who play a role in village planning and development.

### 3.3.2 Location Setting (Research Site)

The research location was located in Bajur Village, Labuapi District, West Lombok Regency. The reason why the author chose Bajur Village as the object of research is because of the problems that occur in the field, the author has made direct observations at the location, it turns out that there are still problems faced by the village head such as in the field of education, the education level of the population is still very low as well as the level of health. In addition, the economic level of the population is also still less prosperous. This is of course related to how the implementation of the village budget contained in the APBDes. Therefore, the author is interested in studying in depth the implementation of the Village Revenue and Expenditure Budget (APBDes) on development in Bajur Village, Labuapi District, West Lombok Regency.

### 3.3.3 Data Collection Procedure

The purpose of a study is to obtain data, so that the data collection method is one of the most important steps in research. If the

researcher who wants to conduct research does not know the method or method of collecting data, then the researcher will not be able to obtain the desired data. The data needed in this study can be obtained through the data collection method used by the author, namely, as follows:

- 1) Observation;
- 2) Interview;
- 3) Documentation; and
- 4) Study book.

### 3.4 Data Validity

The technique to check the validity of the data used in this study is using triangulation. Triangulation in qualitative research is a strategy that combines various methods, data sources, and theories to examine a phenomenon from different perspectives. The goal is to increase the credibility and validity of the research by strengthening the findings and minimizing bias.

Norman K. Denkin (in Dedi Susanto et al., 2023) identified 4 (four) types of triangulations. According to him, triangulation includes 4 (four) things, namely:

- 1) Triangulation methods;
- 2) Triangulation between researchers;
- 3) Triangulation of data sources; and
- 4) Triangulation theory.

### 3.5 Data Analysis

The accuracy and accuracy of the data collected is urgently needed, but it is undeniable that different sources provide different information. Analyzing data requires concentration and effort, physical (energy) and mental strength (mind). In addition to analyzing the data, researchers should review the literature to test their theories. Qualitative research data, data obtained from various sources using different data collection methods (triangulation) and data that is carried out in various ways (triangulation) and carried out continuously result in very high data variation. The data analysis techniques used in the study used the Miles and Huberman model, as follows:

- 1) Data collection;
- 2) Data reduction;
- 3) Data presentation; and

- 4) Drawing conclusions.

## 4. RESULTS AND DISCUSSION

### 4.1 Presentation of Research Results Data

Based on regulations regarding the implementation of the Village Revenue and Expenditure Budget (APBDes) policy, the classification of village expenditure in Indonesia is regulated in Government Regulation No. 43 of 2014 concerning the Implementation Regulation of Law No. 6 of 2014 concerning Villages. According to the regulation, village spending is classified into 5 (five) groups, namely:

- 1) Implementation of village government;
- 2) Implementation of village development;
- 3) Village community development;
- 4) Empowerment of village communities; and
- 5) Unexpected spending.

Each of the village shopping groups is then subdivided into activities, components, sub-components, and shopping details. This classification aims to ensure that village spending is used effectively, efficiently, transparently, and accountably. In addition to the classification above, village spending can also be classified based on the function and object of spending. Classification based on the function of grouping village expenditures based on their objectives, such as:

- 1) Educational function;
- 2) Health function;
- 3) Infrastructure function; and
- 4) Economic function.

Classification based on shopping objects groups village shopping based on the type of goods or services purchased, such as:

- 1) Employee spending;
- 2) Shopping for goods and services; and
- 3) Capital expenditure.

In 2020, Bajur Village's revenue amounted to IDR 2,179,096,000.00 which consisted of transfer income sourced from village funds worth IDR 1,456,059,000.00, tax and levy revenue sharing worth IDR 60,000,000.00, and village fund allocation

worth IDR 663,037,000.00. Meanwhile, Bajur Village expenditure totaled Rp2,179,351,475.94 with a surplus/deficit of Rp255,475.94 consisting of the field of village government administration worth Rp720,512,159.00, the field of village development implementation worth Rp550,792,050.00, the field of village community development worth Rp45,776,080.94, the field of village community empowerment worth Rp0, and the field of disaster management, emergency and village urgency worth Rp862,271,186.00.

In 2021, Bajur Village's revenue amounted to IDR 2,145,805,800.00 consisting of original village income of IDR 20,000,000.00 and transfer income sourced from village funds worth IDR 1,378,227,000.00, tax and levy revenue sharing worth IDR 80,316,000.00, and village fund allocation worth IDR 667,262,800.00. Meanwhile, Bajur Village expenditure totaled Rp2,272,338,086.04 with a surplus/deficit of Rp126,532,286.04 consisting of the field of village government administration worth Rp878,229,797.04, the field of village development implementation worth Rp917,285,668.00, the field of village community development worth Rp59,589,185.00, the field of village community empowerment worth Rp4,507,900.00, and the field of disaster management, emergency and village urgency worth Rp412,725,536.00.

In 2022, Bajur Village's income is IDR 2,382,547,000.00. Meanwhile, Bajur Village expenditure totaled Rp2,610,054,922.22 with a surplus/deficit of Rp227,507,922.22 consisting of the field of village government administration worth Rp878,336,686.60, the field of village development implementation worth Rp501,616,036.00, the field of village community development worth Rp24,955,199.62, the field of village community empowerment worth Rp405,017,000.00, and the field of disaster management, emergency and village urgency worth Rp800,130,000.00.

In 2023, Bajur Village's revenue will be IDR 2,079,008,056.00 which consists of

transfer income sourced from village funds worth IDR 1,352,050,000.00, tax and levy revenue sharing worth IDR 85,860,000.00, and village fund allocation worth IDR 641,098,056.00. Meanwhile, Bajur Village expenditure totaled Rp2,297,861,802.62 with a surplus/deficit of Rp218,853,746.62 consisting of the field of village government administration worth Rp839,791,502.62, the field of village development implementation worth Rp908,678,800.00, the field of village community development worth Rp30,937,700.00, the field of village community empowerment worth Rp340,063,400.00, and the field of disaster management, emergency and village urgency worth Rp178,390,400.00.

#### ***4.2 Implementation of the Village Revenue and Expenditure Budget (APBDes) in Bajur Village***

Village financial management as the initial series in the preparation of the APBDes. Therefore, it is important to understand the aspects of the APBDes correctly, namely revenue, expenditure, financing and the mechanism for preparing the APBDes. Village financial management according to Permendagri No. 113 of 2014 article 1 paragraph (6) concerning Village Financial Management, village financial management is an entire activity that includes planning, implementation, administration, reporting, and village financial accountability.

The mechanism of village financial management that occurs in Bajur Village begins with cycles/stages, as follows:

##### **1) Planning**

The preparation of the Village Revenue and Expenditure Budget (APBDes) is an important process in village financial planning and management. This process is carried out by prioritizing transparency and community participation, as well as through a series of systematic stages.

The village secretary as an assistant to the village head plays an important role in the process of preparing the APBDes, because the village secretary coordinates or regulates the course of various activities or actions from various parties in order to establish effective

and efficient cooperation. The preparation of the APBDes began with a series of deliberations involving various parties in the village, ranging from the hamlet level to the village as a whole. Hamlet deliberations (musdus) are a forum for hamlet communities to convey their aspirations and proposals related to village programs and activities. These aspirations and proposals are then collected and united in village deliberations (musdes). The next stage is the development planning deliberation (musrenbang) which is a forum to coordinate village programs and activities. The involvement of various parties in this deliberation ensures that the APBDes are aligned with the needs and desires of the village community, as well as in line with development programs at a broader level.

After going through a series of deliberations, the results were outlined in the Village Government Work Plan (RKPDDes). RKPDDes is an annual planning document that is prepared based on the existing RPJMDes and contains programs and activities that will be implemented in 1 (one) fiscal year. So, the RKPDDes is a guide for villages in implementing programs and activities contained in the APBDes.

The village then submits the RKPDDes to the local government to get the allocation of funds or budget ceiling. This budget ceiling determines the continuation of the programs that have been planned in the RKPDDes. If the budget ceiling is limited, adjustments to the RKPDDes need to be made by prioritizing programs based on urgency, benefits, and conformity with the RPJMDes.

After the budget ceiling is received, the finance department prepares a Draft Activity and Budget (RKA) based on the adjusted RKPDDes and the budget ceiling. The RKA contains details of village programs and activities, along with their budget allocation for each program. The draft RKA is then discussed and determined by the village head and BPD. Based on the RKA that has been determined, the finance department prepares a draft APBDes that contains details of village revenue and expenditure. The draft APBDes is then discussed and determined in the



Musrenbang. The APBDes that have been determined are then ratified by the village head. The preparation of the Village Revenue and Expenditure Budget (APBDes) is an important process in planning village financial management. This process is carried out by prioritizing transparency and community participation, as well as through a series of systematic stages. Financial planning in Bajur Village is carried out in a participatory manner by involving the village community through deliberation in accordance with Law No. 6 of 2014 article 68 paragraph (1) letter c concerning the Village, the village community has the right to convey aspirations, suggestions, and opinions orally or in writing responsibly about the implementation of village government, the implementation of village development, the development of village communities, and the empowerment of village communities.

The cycle/stages of deliberation on the preparation of the APBDes include, as follows:

a. Hamlet deliberations (Musdus)

The initial stages carried out during planning are through hamlet deliberations. Hamlet deliberations are carried out at each level of the hamlet which is attended by the community which aims to accommodate the aspirations or proposals of the community and are submitted to the head of the hamlet. These proposals will later be re-deliberated at the village deliberation (musdes) to re-sort which should be a priority and which one should not be because it also adjusts to the amount of budget and of course is inseparable from the vision and mission of the village head contained in the RPJMDes.

The agenda for the discussion of hamlet deliberations (musdus) includes, as follows:

- Reporting the current period program and socialization to the hamlet community;
- Accommodating problems and potentials in each hamlet; and
- Receiving program proposals from the hamlet community for the future period.

Musdus is an important part of the democratic and participatory village planning process. By following the applicable regulations, the village can ensure that the aspirations and proposals of the hamlet community are properly channeled and accommodated in village programs and activities. This is in accordance with Law No. 6 of 2014 article 68 paragraph (1) letter c concerning Villages, giving the right to village communities to convey their aspirations, suggestions, and opinions responsibly and actively participate in village development. This is a manifestation of a democratic and participatory village, where the village community has an important role in determining the direction and progress of their village.

b. Village deliberations (Musdes)

The next stage after the holding of deliberations at the hamlet level is the holding of village-level deliberations. The results of hamlet deliberations (musdus) are the basis for the preparation of programs and activities at the village level. The aspirations and proposals gathered from the musdus in various hamlets were then discussed again in the village deliberations (musdes). This process aims to reach consensus and agreement on programs and activities that will be implemented in the village, ensure that these programs and activities are in accordance with the needs and priorities of the community in all hamlets, and maintain accountability and transparency in the village planning process.

The activity priority plan is divided into 4 (four) areas, among others, as follows:

- Government: includes programs and activities related to the implementation of village government, such as village officials' salaries, village office operations, and so on.
- Development: includes programs and activities related to infrastructure development, such as roads, bridges, irrigation, and so on.
- Coaching: includes programs and activities related to community

development, such as training, counseling, and fostering MSMEs.

- Empowerment: includes programs and activities related to community empowerment, such as the development of tourist villages, improving the quality of human resources, and so on.

The discussion was carried out by reviewing the existing RPJMDes and then using them in the preparation of the RKPDes. The resulting discussion was a draft for the village development planning deliberations (musrenbang).

- The agenda for the discussion of village deliberations (musdes) includes, as follows:
- Reporting the current period program to the village community;
- Report program proposals from musdus that have been verified by the team;
- Discuss and agree on proposals for village priority programs; and
- Prepare a draft of the village musrenbang (draft of the initial draft of the RKPDes).

Musdes is an important forum for village communities to accommodate their aspirations and proposals in the context of the preparation of RKPDes. The programs and activities discussed in the musdes are divided into 4 (four) priority plans, namely in the fields of government, development, coaching, and empowerment. The division of these programs and activities is in accordance with Law No. 6 of 2014 article 26 paragraph (1) concerning Villages, the village head is in charge of organizing village government, carrying out village development, village community development, and village community empowerment.

c. Development planning deliberations (Musrenbang)

The village development planning deliberation (musrenbang) is the highest forum in the village organized by the village head to discuss and agree on the draft RKPDes. This RKPDes is the basis for the

preparation of the Village Revenue and Expenditure Budget (APBDes).

The agenda for the discussion of development planning deliberations (musrenbang) includes, as follows:

- Establish a Village Government Work Plan (RKPDes) based on the proposed village priority program; and
- Determining the Village Revenue and Expenditure Budget (APBDes).

Musrenbang is an important stage in the democratic and participatory village planning process. Through musrenbang, the aspirations and proposals of the village community that have been netted through musdus and musdes can be discussed and agreed to become targeted village development programs and activities in accordance with the needs of the community. The RKPDes and APBDes produced from the musrenbang are the basis for villages in carrying out development and managing village finances in an accountable and transparent manner.

## 2) Implementation

The implementation of the APBDes in Bajur Village is carried out based on the RKPDes and APBDes that have been ratified through deliberation. This shows the village's commitment to uphold the principles of transparency and accountability in village planning and budgeting. Village activities are carried out by involving various parties, including the community, village officials, and BUMDes. This involvement is not only ceremonial, but manifested in the active role of the community in the process of planning, implementing, and supervising village development.

Villages empower the community in the implementation of village programs and activities, such as physical development or mutual cooperation activities. Competent communities are involved in the implementation of village programs and activities, so that they can contribute directly and increase their sense of ownership and responsibility for village development. In the development of village infrastructure, Bajur Village uses local workers who are also

domiciled from the village who do have expertise in this field. This not only shows community involvement in village development, but also opens up jobs for local communities, increases their income, and encourages village economic growth. In addition to physical development, Bajur Village also focuses on development in the fields of education and health. The village has many cadres who are active in the fields of health and education. These cadres assist in the implementation of education and health programs in the village, such as teaching at the taklim council or TPQ, facilitating free schools for underprivileged children, opening posyandu, providing health services for pregnant women and children, and so on. This community involvement is very important to improve the quality of education and health in the village, which ultimately has an impact on improving the quality of life of the community.

The implementation of the APBDes in Bajur Village shows the village's commitment and compliance with the principles of transparency, accountability, and participation in managing finances and implementing village development. The implementation of programs or activities carried out in Bajur Village uses a priority system. This means that the budget contained in the APBDes is not divided equally per hamlet, but is allocated based on needs and urgency, focusing on priorities that really need to be done first or those that are urgent needs of the village. All village revenues and expenditures in the context of the implementation of village authority are carried out through the village cash account. This ensures that all village financial transactions are recorded clearly and accountably. Every activity carried out must be accompanied by a valid evidence report, such as proof of a Letter of Responsibility (SPJ). The report is reported by the finance department to the village secretary, then from the village secretary to the village head. Furthermore, the village head submitted the report to the sub-district and the Village Community Empowerment (PMD) office.

This shows the village's commitment to maintaining transparency and accountability in village financial management, in accordance with Permendagri No. 113 of 2014 article 24 paragraph (3) concerning Village Financial Management.

### 3) Administration

Administration is the process of systematically recording, classifying, and reporting all village financial transactions, both receipts and expenditures. Village financial administration must be carried out carefully, thoroughly, and consistently. To support the smooth process of village financial administration, the government has provided a Village Financial System (Siskeudes) application that can be used by villages to record, classify, and report village financial transactions electronically.

Village financial administration is carried out based on several stages, as follows:

#### a. Recording

Every village financial transaction must be recorded correctly and completely in the general cash book, tax assistant cash, and expenditure cash, as well as bank books. General cash is used to record all village revenues and expenditures in general. Auxiliary cash is used to record special transactions, such as cash for development, cash for social assistance, and cash for village operations. Cash expenses are used to record all cash expenses in detail. Meanwhile, bank books are used to record financial transactions made through banks.

#### b. Classification

Village financial transactions are classified based on type, source, and use.

#### c. Reporting

The results of recording and classifying village financial transactions are reported periodically to interested parties.

The finance head, assisted by other village staff, is responsible for recording every receipt and expenditure as well as keeping every proof of financial transactions neatly and closing the book at the end of each month.

The financial administration process begins with the disbursement of funds from the bank by the head of finance. The

disbursement report is then submitted to each kasi kaur for the preparation of SPJ. The SPJ is then processed for village financial accountability.

Bajur Village shows its commitment to implementing good and accountable village financial administration. The use of Siskeudes, an organized financial recording structure, and a structured fund disbursement process are good examples for other villages in managing village finances in an orderly and transparent manner. The recording of every transaction, both receipts and expenditures, is carried out by the village treasurer through cash books and bank books that have a stand-alone function. This is in accordance with the regulations that govern village financial management, namely Permendagri No. 113 of 2014 article 35 and article 36 concerning Village Financial Management.

#### **d. Reporting**

In carrying out its duties and obligations in village financial management, the village government is obliged to provide its report to the government above it. In addition, the village government in accounting for its activities is obliged to submit its report to the community as well. The Bajur Village Government carries out its commitment to financial accountability by submitting reports in stages to interested parties such as the sub-district head and the PMD/regent office. This report includes the realization of the implementation of the APBDes which is divided into 2 (two) stages, namely the first stage and the second stage.

The process of preparing the APBDes realization report:

- Collection of evidence: SPP, Letter of Responsibility (SPJ), receipts, attachments, purchase notes, and photos of activities are collected.
- Preparation of the report: The evidence is compiled and bound into one complete report.

The Head of Bajur Village consistently submits financial reports to interested parties accompanied by complete and accurate evidence of transactions. Financial reporting in Bajur Village is carried

out in stages and accountable to interested parties, both the government above it and the village community. The APBDes realization report submitted by the village head to the regent/mayor is divided into 2 (two) stages of reporting, namely the first stage report and the second stage report or usually called the first semester report and the final semester report. This report is the basis for evaluating and monitoring the performance of the village government, as well as building public trust in the village government. The implementation of the first and second phases of the APBDes report in an orderly and responsible manner is a reflection of the village government's commitment to managing village finances properly and accountably. This is in accordance with the regulations that govern village financial management, namely Permendagri No. 113 of 2014 article 37 concerning Village Financial Management.

#### **e. Accountability**

The implementation of village government, especially in terms of financial management, cannot be separated from the consequences of accountability. This accountability requires the village government to account for its performance to various parties related to the village. The village government has an obligation to account for village financial management to various related parties, including the sub-district head, PMD office, and the community. This is done by compiling a written report on the realization of village finances and submitting it to these parties. The submission of village financial reports not only to the government, but also to the community is one of the principles of good governance. Thus, the community can find out how village finances are managed and supervise the performance of the village government.

This accountability is carried out through:

- Submission of APBDes realization report

This report contains information on the realization of village income and expenditure, as well as an explanation of the

difference between the target and the realization. The report was submitted to the sub-district head and PMD office in writing by the village head.

- Information media

The budget and sources of village funds are displayed transparently through information media such as billboards in front of the village office. This is to increase accountability and build public trust in the village government.

Financial accountability in Bajur Village is carried out in a transparent and accountable manner to various related parties, including the sub-district head, PMD office, and village community which is submitted through various media and in the form of accountability reports for the realization of the APBDes consisting of income, expenditure, and village financing in various fields, namely government, development, coaching, and empowerment. This is in accordance with the regulations that govern village financial management, namely Permendagri No. 113 of 2014 article 38 concerning Village Financial Management and Law No. 6 of 2014 article 68 paragraph (1) letter a concerning Villages.

## 5. CONCLUSIONS

Based on the results of the research, the implementation of the Village Revenue and Expenditure Budget (APBDes) in Bajur Village shows compliance with applicable regulations and regulations. Bajur Village has implemented the APBDes well and accountably. This can be seen from several aspects, namely:

- 1) APBDes planning is carried out in a participatory manner by involving the community through deliberations at the hamlet and village levels.
- 2) The implementation of the APBDes is carried out based on the RKPDs and APBDes that have been passed. The village empowers the community in the implementation of village

programs and activities, as well as using local labor.

- 3) The administration of the APBDes is carried out carefully, thoroughly, and consistently. The village uses the Siskeudes application to assist in the recording, classification, and reporting of village financial transactions.
- 4) APBDes reporting is submitted in stages and accountable to interested parties, both the government above it and the village community.
- 5) The accountability of the APBDes is conveyed to various related parties through the submission of APBDes realization reports and information media.

Overall, Bajur Village has shown its commitment to managing village finances properly, transparently, and accountably. This is a positive indicator that the village budget in the village is used effectively and efficiently for the benefit of the community.

### Suggestion

Based on the results of the research provided, here are some recommendations for the government and future researchers:

For the government:

- 1) The implementation of the APBDes has been carried out properly and in accordance with applicable regulations. Therefore, the village government is expected to maintain its good performance.

For the next researcher:

- 2) It is hoped that future researchers will be able to identify programs that have been implemented by the village government. This is intended so that further research can provide a specific picture of the programs realized in the village.
- 3) Develop new tools and methodologies to monitor and evaluate the performance of village governments.

## REFERENCES

- [1] Abdussakur, A. (2012). Implementation of the Village Revenue and Expenditure Budget Policy (APBDes) in the Batu Benawa District Area, Hulu Sungai Tengah Regency, South Kalimantan Province. *Journal of Political Science and Local Government*, 1(2).
- [2] Amalia, R., & Nadirsyah, N. (2017). Implementation of the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management (Study on Villages in Tapaktuan District, South Aceh Regency) (Doctoral dissertation, Syiah Kuala University).
- [3] Desi, Andi. Andi Aslinda., and Risma Niswaty. (2021). Implementation of the Village Revenue and Expenditure Budget Management Policy (APBDes) in Lebba'e Village, Ajangale District, Bone Regency (Doctoral Dissertation, State University of Makassar).
- [4] Developer, Mediaindonesia.com. (n.d.). *Data Collection Techniques and Research Methods*. Accessed from <https://mediaindonesia.com/humaniora/539107/teknik-pengumpulan-data-dan-metode-penelitian>
- [5] Julita, E., Abdullah, S. (2020). Transparency in Village Fund Management (Study in Sukakarya District, Sabang City) (Doctoral Dissertation, Syiah Kuala University).
- [6] Kholiq, A., and Abd Rahman, N. H. (2023). Implementation of the 2021 Village Revenue and Expenditure Budget Management (APBDes) in Kojia Doi Village, East Alok District, Sikka Regency. *Journal Scientific of Mandalika (JSM) e-ISSN 2745-59551 p-ISSN 2809-0543*, 4(7), 103-107.
- [7] Malempi, L., Ogotan, M., and Dengo, S. (2019). Implementation of the Village Revenue and Expenditure Budget Policy in Tobelos Village, Ibu Selatan District, West Halmahera Regency. *Journal of Public Administration*, 5(74).
- [8] Mamuaya, J. V., Sabijono, H., and Gamaliel, H. (2017). Analysis of Village Financial Management Based on Permendagri No. 113 of 2014 (Case Study in Adow Village, Central Pinolosian District, South Bolaang Mongondow Regency). *EMBA Journal: Journal of Economics, Management, Business and Accounting Research*, 5(2).
- [9] Mufidah, Taprihatin Yufi. (2019). Implementation of the Village Revenue and Expenditure Budget Policy (APBDes) at the Kepunduhan Village Hall, Kramat District, Tegal Regency.
- [10] Muktaf, Z. M. (2016). Case Study Research Techniques, Ethnography and Phenomenology in Qualitative Methods. *Journal of Education*, 3(1), 1-5.
- [11] Permendagri No. 113 of 2014. (n.d.). Accessed from <https://peraturan.bpk.go.id/Details/111736/permendagri-no-113-tahun-2014>
- [12] Government Regulation No. 43 of 2014 Implementing Regulation of Law No. 6 of 2014 concerning Villages.
- [13] Government Regulation No. 72 of 2005. (n.d.). Accessed from <https://peraturan.bpk.go.id/Details/49852/pp-no-72-tahun-2005>
- [14] Pratama, Y. A. (2019). Implementation of the Village Development Program Through the Village Fund Budget in Sukabanjar Village, Lumbok Seminung District in 2018.
- [15] Rozuqi, N. (2022). *Village Development Objectives*. Accessed from <https://pusbimtekpalira.com/tujuan-pembangunan-des/>
- [16] Sugiyono. (2017). Quantitative, Qualitative, and R&D Research Methods. *Bandung: Alfabeta, CV*.
- [17] Sulistyorini, A. (2022). Review of Changes in the Regional Budget and Financial Reporting of Dologan Village during the Covid-19 Pandemic (Doctoral Dissertation, State Financial Polytechnic STAN).
- [18] Suprastyo, D. (n.d). Community-Based Village Development.
- [19] *Stages of Village Financial Management*.(n.d.). Accessed from <https://www.desaplaosan.com/index.php/artikel/2022/2/24/tahapan-pengelolaan-keuangan-des/>
- [20] Law No. 6 of 2014 concerning Villages.
- [21] Utomo, S. J. (2015). Implementation of the Village Revenue and Expenditure Budget Policy (APBDes) to Improve Village Development (Case Study in Bandung Village, Gedeg District, Mojokerto Regency). *Media Trend*, 10(1), 19-31.
- [22] Walukow, M. I., Kalangi, L., & Pinatik, S. (2017). Analysis of Village Financial Management Planning in accordance with the Regulation of the Minister of Home Affairs Number 113 of 2014 in Kauneran I Village, Sonder District, Minahasa Regency. *Journal of Accounting Research Going Concern*, 12(2), 266-275.
- [23] Yusuf, A. Muri. (2017). Research Methods: Quantitative, Qualitative, and Combined Research.
- [24] <http://repository.stei.ac.id/3156/4/Bab%203.pdf>
- [25] <https://repository.uin-suska.ac.id/4094/3/BAB%20II.pdf>
- [26] <http://repositori.unsil.ac.id/5306/7/BAB%203%20SKRIPSI%20MAE.pdf>
- [27] [https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=https://ejournal.yayasanpendidikandzurriyatulquran.id/index.php/qosim/article/download/60/35&ved=2ahUKEwikyMu2t\\_GGAXWyxjgGHfLIBoMQFnoECB4QAQ&usq=AOvVaw0VTfbplYVFSFiwiS\\_7WM2Se](https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=https://ejournal.yayasanpendidikandzurriyatulquran.id/index.php/qosim/article/download/60/35&ved=2ahUKEwikyMu2t_GGAXWyxjgGHfLIBoMQFnoECB4QAQ&usq=AOvVaw0VTfbplYVFSFiwiS_7WM2Se)