

Analysis of Village Revenue and Expenditure Budget Management

Analysis of Village Revenue

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ABSTRACT

APBDes Management, APBDes Management factors, as well as efforts to address problems in APBDes Management. The management of APBDes in Jurang Jero Village, Gading District, Probolinggo Regency has been implemented in accordance with the budget management mechanism, from the preparation stage, assessment stage, alternative activity planning stage (planning), action plan formulation stage, activity implementation stage (implementation), Evaluation stage and termination stage. And there are also factors that hamper Village APBDes Management in the Village, namely the difficulty of unifying Perceptions Regarding Budget Use, Reporting Systems and Disbursement Mechanisms which are influenced by the quality of Human Resources. APBDes Management Efforts are to Unify Perceptions Regarding Budget Use, Reporting Systems and Disbursement Mechanisms. In this way, the inhibiting factors in APBDes Management in Jurang Jero Village, Gading District, Probolinggo Regency, have been resolved.

Keywords: APBDes, Budget, Village, Expenditure Budget Management

ABSTRAK

Pengelolaan APBDes, faktor Pengelolaan APBDes, serta upaya dalam masalah pada Pengelolaan APBDes. Untuk Pengelolaan APBDes di Desa Jurang Jero Kecamatan Gading Kabupaten Probolinggo telah diterapkan sesuai dengan mekanisme pengelolaan anggaran, dari tahap persiapan, tahap pengkajian, Tahap perencanaan alternatif kegiatan (planning), Tahap formulasi rencana aksi (formulation action plan), Tahap implementasi kegiatan (implementation), Tahap evaluasi (evaluation) dan Tahap terminasi (termination). Dan ada pula Faktor-faktor yang menghambat Pengelolaan APBDes di Desa tersebut ialah sulitnya menyatukan Persepsi Terkait Penggunaan Anggaran, Sistem Pelaporan dan Mekanisme Pencairan yang dipengaruhi oleh kualitas Sumber Daya Manusia. Upaya Pengelolaan APBDes adalah dengan Menyatukan Persepsi Terkait Penggunaan Anggaran, Sistem Pelaporan dan Mekanisme Pencairan. Dengan demikian terselesaikanlah faktor penghambat Pengelolaan APBDes di Desa Jurang Jero Kecamatan Gading Kabupaten Probolinggo.

Kata kunci: APBDes, Anggaran, Desa, Pengelolaan Anggaran Belanja

INTRODUCTION

In the era of globalization, development phenomena are described in increasingly complex problems, so realizing the concept of a just and prosperous society based on Pancasila and the 1945 Constitution is not an easy thing to implement. (Torina, 2021). Preparation stage, assessment stage, alternative activity planning stage (planning), action plan formulation stage, activity implementation stage, evaluation and termination (Aka, 2019; Endri, 2020).

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In order for national development to realize the ideals desired by the Indonesian people, it is necessary to involve proportional components of the entire nation. Community involvement in development cooperation has emerged since the ratification of the constitution (1945 Constitution) and is clearly referred to in the constitution and is the responsibility of all parties involved in managing Indonesia's natural resources. So that every community has a responsibility to build good and solid government. If you look at Law No. 32 of 2004 concerning regional autonomy, the government can help regions as widely as possible by providing autonomy policies so that each region can regulate and manage each of its respective regions, by paying attention to the principles of democracy, the form of community effort, justice, as well as observing the potential and diversity of regions in order to be successful in realizing good and solid government in providing service assistance to the community. Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management has regulated all stages of village financial management starting from planning, implementation, administration, reporting and accountability. Researchers are interested in examining planning in village finances, because planning is the first stage and initial step in village financial management. Village financial planning is carried out in the form of preparing the Village Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Desa/APBDesa*) which is sourced from the Village Government Work Plan (*Rencana Kerja Pemerintah Desa/RKP Desa*) which is produced from the Village Development Plan Deliberation (*Musrenbang Desa*) based on the Village Medium Term Development Plan (*RPJM Desa*) (Baihaqi et al., 2019).

With this ministerial regulation, villages must be more open and responsible, so that there is great hope that villages will be able to manage and report their finances in a transparent, controlled and disciplined manner, both in terms of income and sources of income as well as managing budget expenditures. The authority that villages have to regulate and manage their own government affairs is called village autonomy (Hariyanto, 2022). One form of government empowerment is village autonomy, which means villages can manage resources independently and adaptively. The correct village autonomy model or full autonomy is not the government's answer, in fact the government must be responsible for respecting the village's genuine autonomy. The authority of village autonomy assistance is to provide services to the community to regulate and manage the interests of the community (Agustina, 2019; Angelia et al., 2020). A village is a collection of legal communities that has jurisdictional boundaries, has the authority to regulate and manage the interests of the local community based on local origins and customs which are adopted or formed in the National Government system and are located in the Regency. In the era of regional autonomy, the Village Government is given its own authority, therefore the village government has the freedom to increase and use its budget. The Village Revenue and Expenditure Budget (APBDes) is the annual financial plan of the village government which is discussed and approved jointly by the Village Government and the Village Consultative Body (*Badan Permusyawaratan Desa/BPD*), and is determined by village regulations (Sarga, 2021). Villages, which are the lowest autonomous regions, will automatically become the object of the ongoing fiscal decentralization system obtained from the central government and regional governments (Smith, 2023). Village financial management is derived in the form of village policy in the form of the Village Revenue and Expenditure Budget (APBDes).

The stages of the process of preparing the APBDesa according to Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management are that the village secretary prepares a plan for village regulations regarding the APBDesa based on the RKPDesa (Village Government Work Plan) for the current year and submits it to the village head, then the village head submits a plan for village regulations regarding APBDesa to the BPD and the community for mutual discussion and agreement (Zaini & Ningsih, 2018).

The following is the APBDes of Jurang Jero Village:

Table 1. Village Revenue and Expenditure Budget

Fiscal year	Budget revenue	Income Realization	Budget	Spending Realization
2020	2.322.518.000	2.263.171.000	2.148.985.200	2.263.171.000
2021	2.211.681.000	2.212.202.859	2.211.681.000	2.220.808.024
2022	2.258.368.459	2.304.485.935	2.258.368.459	2.346.447.442

Source: Jurang Jero Village Government 2023

Based on the Table 1, it can be seen that in 2020 the income budget increased higher than actual income, on the other hand, the expenditure budget was lower than actual expenditure. In 2021 and 2022 the revenue budget is lower than realized revenue, and the expenditure budget is lower than realized expenditure. Based on the description above, the author is interested in researching Village Revenue and Expenditure Budget Management in Jurang Jero Village, Gading District, Probolinggo Regency for 2020-2022.

LITERATURE REVIEW

In the archipelago, a village is a group of administrative areas under the subdistrict and under the direction of a village head. The definition of village based on the Big Indonesian Dictionary (*Kamus Besar Bahasa Indonesia/KBBI*) is a term that means land, place or area and village or hamlet (in the sense of inland area as opposed to city). Etymologically, village originates from the Sanskrit language *deca*, which means homeland, area of origin or area of birth. Based on the definition stated above, if it is explained, a village is a unified area occupied by many families with its own government organization (led by the village head), or a village is a group of groups in foreign villages which means one unit. According to Fairus Adira (2020), a village is an entity or unity of geography, society, commerce, politics and culture that is hidden in an area in its relations and reciprocal effects with other areas. According to Fairus Adira (2020), a village is an area that has a low level of density which is occupied by residents with social connections who behave uniformly, generally work in the agrarian sector and are able to relate to other surrounding areas. According to Fairus Adira (2020), a village is a unit of law in which a number of residents live in that area who have the power to carry out their own government. According to this concept, a village is a low-density area consisting of many villages, hamlets, banjars and jorongs, all of which are elements of the sub-district and are headed by the village head.

Meanwhile, the definition of a village according to Law Number 6 of 2014, a village is a village and a traditional village or what is called by another name, hereinafter referred to as a village, is a legal community unit that has territorial boundaries and is authorized to regulate and manage government affairs and the interests of the local community based on community initiatives, rights of origin, and/or traditional rights recognized and respected in the government system of the Unitary State of the Republic of Indonesia. According to Law no. 6 of 2014 concerning villages, recognizes the autonomy possessed by villages or in other terms and the village head through the village government can be given assignments or delegations from the government or regional government to carry out certain government affairs. Meanwhile, villages outside genealogical villages, namely administrative villages, such as villages formed because of village expansion or because of transmigration or for other reasons, whose citizens are pluralistic, diverse or heterogeneous, then the autonomous village will be given the opportunity to grow and develop in accordance with the development of the village itself (Ibas, 2020).

According to Law no. 6 of 2014 concerning villages, village funds are funds sourced from the State revenue and expenditure budget intended for villages which are

transferred through district/city regional income and expenditure and are used to finance government administration, implementation of development, community development and community empowerment. Village Fund Allocations are balancing funds received by districts/cities in the District/City APBD after being deducted by Special Allocation Funds (Paellorisky & Solikin, 2019). The Village Fund allocation referred to is at least 10% (ten percent) of the Balancing Fund received by the district/city after deducting the Special Allocation Fund. Village Fund Allocation (*Alokasi Dana Desa/ADD*) is funds that the district government must distribute to village governments, which are sourced from the district and 30% is used for equipment and operational costs and 70% for general spending and community empowerment. Based on the definition above, it can be concluded that Village Fund Allocation (ADD) is funds obtained by the Central and Regional Governments, and Regional Governments are given the authority to regulate Village Fund Allocations in their regions as a form of Decentralized financial management.

Sharia Financial Management can be interpreted as the management of financial functions within an Islamic sharia frame relating to company financial matters. And also according to Dadang Husen Soban, Sharia Financial Management is an activity that involves efforts to obtain funds and allocate these funds based on planning, analysis and control in accordance with the management principle that efforts to obtain and allocate funds must consider efficiency (usability) and effectiveness (results). To use). Village funds are village APBN funds that are transferred through the district/city APBD and are prioritized for development and empowerment of village communities. Villages have the right to control their own power and funding. However, village government is still under supervision (Christianingrum R., 2020). Good village financial management helps in managing village financial resources in a transparent, accountable and efficient manner (Saputra et al., 2019). The village income and expenditure budget (*Anggaran Pendapatan dan Belanja Desa/APBDesa*) is an annual financial plan starting from January 1 to December 31. The budget consists of village income, village expenditure and financing. According to Minister of Home Affairs Regulation Number 110 of 2016 concerning Village Consultative Bodies (Permendagri 110/2016). Article 32 of Permendagri 110/2016 lists 13 tasks of BPD.

Village financial planning is a series of activities to predict income and expenditure within a certain time in the future. By compiling the Village Medium Term Development Plan (*Rencana Pembangunan Jangka Menengah Desa/RPJMDesa*) and Village Government Work Plan (*Rencana Kerja Pemerintah Desa/RKPDesa*) which are the main points for creating the Village APBDes which are the result of planning (Regulation of the Minister of Home Affairs Number 20, 2018). The Village Revenue and Expenditure Budget (APBDesa) is the village government's annual financial budget plan which is intended for the implementation of village government programs and activities (Zulaifah et al., 2020). Public finance includes every financial resource managed for the benefit of society, whether managed individually or collectively by the government. Fiscal policy in a country must be fully in accordance with legal principles and Islamic values (Pratama et al, 2019). Islamic principles regarding fiscal policy or income and expenditure budgets aim to develop a society based on a balanced distribution of wealth by placing material and spiritual values at the same level (Mukti, 2023).

In the implementation of village government, especially regarding financial management and accountability in Jurang Jero Village, there are several obstacles that are often faced by government administrators in Jurang Jero Village which can basically be divided into two parts, namely the first which comes from the government administrators themselves and the second comes from the community. These factors or obstacles include lack of understanding by the public, journalists and non-governmental organizations, self-study, corruption, collusion and nepotism (*Korupsi, Kolusi dan Nepotisme/KKN*) and delays in enacting regional regulations (Perda).

METHODS

The type of research used in this research is descriptive research Qualitative, namely describing data as it is and explaining data or events with qualitative explanation sentences. Qualitative research methods are often called naturalistic research methods because the research is carried out in natural conditions (natural settings); also called the ethnographic method, because initially this method was more widely used for research in the field of cultural anthropology; It is called a qualitative method, because the data collected and the analysis is more qualitative in nature (Tracy, 2019; Ninan, 2020). This type of qualitative research is data in the form of words, sentences and images, in the form of a collection of descriptive non-numerical data (Nassaji, 2020). Some data collection techniques that are generally used by many researchers are as follows observation, according to Sugiyono (2019), data collection techniques by observation are used if the research concerns human behavior, work processes, natural phenomena and if the number of respondents being observed is not too large. Interview techniques according to Sugiyono (2019), unstructured interviews are free interviews where the researcher does not use an interview guide that has been arranged systematically and completely for data collection. The interview guide used is only an outline of the problems that will be asked about. Documentation Techniques, according to Sugiyono (2018), documents are records of events that have passed. Documents can be in the form of writing, drawings, or monumental works by someone. The analytical method used in this research is the descriptive analysis method. This analysis method begins with a stage where the information obtained is collected and filtered thoroughly and in detail, after which it is described in such a way that a clear picture is obtained.

RESULTS

In this research, interviews were addressed to the village head & village finance department. The interview questions asked to the interviewees included several stages. Resource persons were asked to explain how the Village Budget and Expenditures are managed. Apart from that, they were also asked to identify any factors that were obstacles in the process. Resource persons were asked to provide solutions and what efforts had been made to overcome problems that might arise both in preparing and implementing the budget. Village Budget and Expenditure Management, in Jurang Jero Village, Gading District, Probolinggo Regency is carried out through several stages, in which these stages are supported by community participation in the form of community empowerment in preparing village budgets and expenditures. According to Soekanto in (Fitrianesti & Muhtadi, 2022) Community empowerment has seven stages or steps taken, namely: 1) Preparation stage (engagement), 2) assessment stage, 3) alternative program or activity planning stage, 4) stage formalizing the action plan, 5) implementation (implementation) stage of the program or activity, 6) evaluation stage, and 7) termination stage. As the results of the interview activities carried out by the researcher together with the Head of Jurang Jero Village, Mr. Mursidi & village officials, the preparation stage (engagement), the assessment stage and the planning stage for alternative activities (planning). In the preparation stage, the stage is needed to equalize the perception of team members as agents of change, which approach to choose in a developing society, and is carried out with the help of a feasibility study on the area that will be targeted. Before preparing the budget, it's crucial to align the understanding among team members, particularly the RKP team, which will subsequently transition to APBDes. The team comprises the village secretary as the chairperson, the head of government or other officials as the secretary, and representatives from the community (including community leaders, RT members, etc.), as well as members from women's groups. The number of team members may vary based on the area, with a maximum of 7-9 individuals for Jurang Jero Village. Then there is the assessment stage, based on the research results it is concluded that the assessment process is carried out by identifying problems or needs and resources that will be expressed by the target community. Then at the alternative activity planning stage, based on the results of an interview with the

Head of Jurang Jero Village, Mr. Mursidi said that during the planning stages of village budget and expenditure management, the RKP preparation team initiates the process from months 6-9, followed by the APBDes preparation team from months 10-12. The authorities are actively engaging residents to contemplate the issues they encounter, devise solutions, and consider various alternative programs and activities for implementation.

Based on the results of the interview, it can be explained that in preparing the APBDes team previously, an RKP team was first carried out consisting of a chairman, secretary and members. The village secretary is the head of planning implementation, the head of government is the secretary and members include the community and women's groups. This preparation activity starts in the 6th month to the 9th month and then the following month is the preparation of the APBDes budget. In preparing the APBDes, officials actively invite residents to participate in this team as a form of community empowerment in implementing village autonomy. The village government has authority called village autonomy (Zaini & Ningsih, 2018). defines village autonomy as the village's authority to regulate and manage the interests of the community according to initiatives. So that the community can also think about the problems they face and how to find solutions to existing problems, as well as think about several alternative programs and activities that can be implemented. Action plan formulation stage and activity implementation stage. At the action plan formulation stage, officers help the target group plan and determine what programs and activities they will implement to overcome existing problems. In accordance with the Law. At this stage, it is hoped that officers and the community can anticipate and record the short-term goals they want to achieve and how to achieve these goals. Next is the implementation stage, based on the results of interviews with village officials, it was stated that The implementation stage plays a critical role in the community development process. Without collaboration between change actors and community members, or cooperation among residents, well-planned initiatives may veer off course during implementation.

Based on the results of the interview, it can be explained that the implementation was in accordance with the program planning that had been made previously by looking at the needs and potential that existed in the community. This stage is a very important stage in the community development process, because programs that have been planned well in advance may not necessarily be implemented well in the field. Therefore, there needs to be cooperation between change actors and community members or residents. Evaluation stage and termination stage. At this stage it would be better to involve citizens in internal monitoring, so that in the long term we can form a more independent system using existing resources. The purpose of evaluation is to provide feedback to improve performance. Based on interviews with village officials, it was stated that before preparing the APBDes, we must review the evaluation results of the previous year's planning budget or activities to identify what goals were not met. These unmet targets will inform the focus of the APBDes plan for the upcoming year, ensuring that they can be achieved. For instance, any programs that were not accomplished in the past will be carried forward into the next year to facilitate their achievement.

Based on the results of the interview, it can be explained that in the process of preparing the APBDes, an evaluation of the budget planning and realization of activities in the previous year was first carried out. Evaluation is research that collects, analyzes and presents useful information about the evaluation object, evaluates it by comparing it with evaluation indicators, and based on the results, a decision is made regarding the evaluation object (Syuhodo, 2021). The purpose of this evaluation is to identify goals or targets in the plan that were not achieved in the previous year. In this way, plans and targets that have not been met can be included again in the following year's budget so that they can be achieved. Then the termination stage was based on the results of an interview with the Jurang Jero village head, Mr. Mursidi, who stated that the termination represents a formal phase of separation in relations with the target

community. Termination typically arises not due to the community being deemed independent, but rather because the project must cease either due to exceeding the designated timeframe or exhausting the budget with no available funders willing or able to sustain the program.

Next, based on the results of observations and interviews, there are several factors that hinder the management of the Village Budget and Expenditures in Jurangjero Village, Gading District, Probolinggo Regency, one of which is that it is still difficult to harmonize ideas for using the budget, because in preparing the budget you have to align ideas or opinions about the use of money, such as priority programs. and non-priority, but of course not all plans are approved in one year. There are several plans that have been delayed in the budget because they have not yet become priority programs. Then there is the reporting system and payment mechanism which are managed by village officials, because the reporting system is connected to the network and the lack of speed of access to the network means that reporting cannot be done on time and this has an impact on the expenditure of village funds and other deficiencies include personal support or resource capacity. human resources who are less reliable in managing financial reports, all of this will of course affect the process of disbursing village funds. Finally, from the results of observations and interviews, the efforts made in managing village budgets and expenditures in Jurangjero Village, Gading District, Probolinggo Regency is by having a unified understanding of budget use, namely the village government empowers the community to actively participate in proposing program proposals so that these plans can be used as plans. in preparing the Village Revenue and Expenditure Budget (APBDesa). The budget plan is then decided by the village head and BPD by listening to the wishes of the village community who had previously participated. The village head also initiated transparency in financial management by involving all village elements, including village leaders, in planning and managing village finances. Apart from that, based on the results of observations and interviews regarding the reporting system and payment mechanisms, it can be said that the village administrators are transparent in managing village finances and involve the village council in preparing reports and collaborate with the village community empowerment service regarding its implementation and strive for financial reporting in the form of SPK which is transparent and can be accessed by several parties.

Table 2. Village Revenue and Expenditure Budget

Fiscal year	Budget revenue	Income Realization	Budget	Spending Realization
2020	2.322.518.000	2.263.171.000	2.148.985.200	2.263.171.000
2021	2.211.681.000	2.212.202.859	2.211.681.000	2.220.808.024
2022	2.258.368.459	2.304.485.935	2.258.368.459	2.346.447.442

Source: Jurang Jero Village Government 2023

Based on the results of research on the management of the Village Revenue and Expenditure Budget in Jurang Jero Village in 2020-2022, it has been efficient and achieved targets. This shows that the implementation of performance accountability has been effective, and the targets that have been set have been achieved (Munawarah & Darmayanti, 2024). So the Average Efficiency of the Village Revenue and Expenditure Budget has been resolved well from the budget that has been provided. From this research it is known that the management of the Village Revenue and Expenditure Budget in the Village has been carried out through a good and transparent mechanism and has been implemented with a good planning system. The results of the research above have also fulfilled the format in accordance with what is attached to Minister of Home Affairs Regulation Number 113 of 2014. The village government has implemented and applied participatory principles to the community and made the planning stage deliberation a forum for conveying aspirations and exchanging ideas as well as involving all levels of society in planning and decision making process.

CONCLUSION

Based on the results and discussion above, Village Budget and Expenditure Management in Jurang Jero Village, Gading District, Probolinggo Regency has been implemented in accordance with the budget management mechanism, starting from the preparation stage, the assessment stage, the alternative activity planning stage (planning), the action plan formulation stage (formulation action plan), implementation stage, evaluation stage and termination stage. The factors that hamper the management of the Village Budget and Expenditures in Jurang Jero Village, Gading District, Probolinggo Regency, are the difficulty of unifying perceptions regarding the use of the budget and reporting system, as well as the disbursement mechanism because it is influenced by the quality of human resources. Efforts to manage the Village Budget and Expenditures in Jurang Jero Village, Gading District, Probolinggo Regency, namely unifying perceptions regarding the use of budgets and reporting systems, as well as disbursement mechanisms.

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