



Analysis of Village Budget Management in Gumukrejo Village, Pagelaran District, Pringsewu Regency

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Abstract

The Village Revenue and Expenditure Budget (APBDes) is a financial plan for the village government that is determined and approved by the village apparatus and the village consultative council, which is stipulated by village regulation. Gumukrejo Village's revenue is obtained through village fund revenue, tax revenue sharing and levies. The allocation of village funds and village financial assistance aims to develop and facilitate the people of Gumukrejo Village, while the Desa Gumukrejo expenditure budget is issued for the management of village development, education and health sectors, and transportation roads. The purpose of this research is to find out how the management of the Gumukrejo Village Revenue and Expenditure Budget in Pagelaran Sub-district, Pringsewu Regency. This research uses field research methods consisting of interviews, observations, and documentation on respondents. The approach used in this research is qualitative. The result of this research is that the management of the Gumukrejo Village Budget has been carried out in a transparent and accountable manner, this is based on the role of the community who participate in the process of reporting village budgets and expenditures, laws and regulations, and government regulations. It is hoped that further researchers can provide input and ideas related to the design of village budgets.

INTRODUCTION

The Village Revenue and Expenditure Budget (APBDes) is a village government financial plan that is determined and approved by the village apparatus and village council which is stipulated by village regulations and consists of revenue, expenditure, and financing (Barusman et.al., 2015). Local own-source revenue has an important role in the human resource development index to provide development financing obtained from the region itself which aims to complete the potential of resources for future development. Local own-source revenues must improve services to the community because they come from the community and the authority to manage local own-source revenues is fully devolved to the regions for local spending in sectors that support human development in infrastructure such as health, education, and others (Barusman et.al., 2015).

Village revenue is obtained through all receipts of money through village accounts that are the right of the village in 1 (one) fiscal year that does not need to be paid back by the village. According to PERMENDAGRI No. 113 of 2014, village revenue consists of: 1) Local Original Revenue (PAD), 2) Transfers, 3) Other Revenues. As for Village Expenditures in 1 (one) budget period that will not be reimbursed by the village. Village expenditures referred to by PERMENDAGRI No. 113 of 2014 are used in order to fund the implementation of village authority (Zikri, 2021).

The implementation of village funds is used for programs related to village development indicators, namely the health sector and the education sector. Village development programs are expected to help the community to develop and invite all communities to participate in building and carrying out mutual cooperation activities (Farida, 2016). Village revenue must be planned, organized, recorded, and accounted for properly so that sufficient funds are collected to finance the previously determined

program. The planning stage in village financial management means a process of identifying the origin of the sources of village income obtained and how much potential (Puspawardani, 2017).

Based on the results of preliminary interviews with the Head of Gumukrejo Village, Mr Wagiman, on 27 December 2021 in Gumukrejo Village, Pagelaran District, Pringsewu Regency, he said that in order to create a prosperous Pekon Gumukrejo in the fields of development, government and society, it has an income and expenditure budget. The management of the Village Revenue and Expenditure Budget is carried out by conducting deliberations through meetings between village officials and the Gumukrejo community. Gumukrejo Village's revenue is obtained through village fund income, tax revenue sharing, and levies. The allocation of village funds and village financial assistance aims to develop and facilitate the people of Gumukrejo Village, while the village expenditure budget is issued for village governance such as the construction of facilities and infrastructure, the education sector, the health sector, and transportation roads. The purpose of this study is how the management of the Village Revenue and Expenditure Budget in Gumukrejo Village, Pagelaran District, Pringsewu Regency.

THEORETICAL FOUNDATION

A budget plan is a complete instrument in management because it is part of planning which is included in the management function. In the world of business and public sector organizations, including government, budgets are part of activities that are carried out continuously. In government accounting, the budget is a basis for implementing activities that can be financed through local and state finances (Bahtiar, 2009).

The Village Budget is the accountability of the village management holder to inform about all village activities to the community and government for the management of village funds and their implementation in the form of program plans financed using village money. The APBDes contains village income, expenditure and financing (Tisna, 2018).

In Government Regulation of the Republic of Indonesia No. 71 of 2010 concerning Government Accounting Standards, financial statements are sorted which aims to provide relevant information about financial transactions during one reporting period. Financial statements are used to compare several things such as: realization of revenue, expenditure, transfers, and financing with the budget that has been set, assess financial conditions, evaluate reporting entities, and help determine compliance with legislation. In an entity, it has an obligation to report on the efforts made in achieving its targets and how the results have been obtained by the entity in a financial reporting budget period which aims for several purposes, namely to account for the management of resources and the implementation of policies that have been entrusted to the reporting entity to achieve periodic goals (Khairudin and Aminah, 2017).

The definition of Village Finance according to Law No. 6 of 2014 in Article 71 paragraph (1) states all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. And in paragraph (2), the rights and obligations give rise to revenues, expenditures, and financing that need to be regulated in good village financial management. The village financial management cycle includes planning, implementation, administration, reporting, and accountability, with a periodization of 1 (one) fiscal year, starting from January 1 to December 31 (BPKP, 2015).

Each stage of the village financial management process has rules that must be implemented in accordance with a predetermined deadline (BPKP, 2015). With the enactment of Law No. 6 of 2014 concerning Villages, what concerns us together is how village governments can manage finances and be accountable for them properly.

METHODS

This research is field research (Field Research), which is research conducted directly in the field on respondents (Susiadi, 2015). This research intends to study in depth the background of the current situation and social interactions between individuals, groups, institutions and communities (Usman, 2006). The approach used is a qualitative approach, which is a research process and understanding based on a methodology that explores a social situation and human problems. In the qualitative

approach method, the researcher is the main instrument. Based on the data, the respondents in this study amounted to 10 (ten) people consisting of:

Table 1. Research Respondents

No.	Name	Position
1	Wagiman	Village Head
2	Sunaryo	Village Secretary
3	Likawati	Head of Finance
4	Tulus	Head of Planning
5	Sarimin	Community Leaders
6	Nur Jailani	Community Leaders
7	Tri Waluyo	Youth Leader
8	Khoirul Mustakim	Youth Leader
9	Poniso	General Public
10	Gunawan	General Public

Source: Gumukrejo Village Data, (2021)

Researchers used data collection techniques in the form of interviews, observations, and documentation to research respondents. Data management was carried out with the following steps: 1) Data Checking, 2) Data Marking, 3) Data Reconstruction, and 4) Data Systematization. The next step is for the researcher to complete the data, namely the activity of completing the results of data analysis, compiling and presenting them. The first step in analyzing data starts from compiling the facts of the field findings. To get a conclusion on the data analysis above, the activities that researchers do are: 1) Data reduction which means summarizing, selecting and focusing on the most important things, looking for patterns or themes, and discarding unnecessary ones. This will provide a clear picture and make it easier for researchers in the next data collection. 2) Data Presentation, which in a qualitative approach can be done in the form of brief descriptions, relationships between categories, charts, and the like. 3) Verification, which in this study to draw conclusions also answers the formulation of existing problems. But there is also the possibility that it is not, because as already stated, there are problems and problem formulations in qualitative research that are still temporary which will develop after being in the field.

RESULTS AND DISCUSSION

A. Result

Gumukrejo is a pekon located in Pagelaran Sub-district, Pringsewu Regency. It is located in the eastern part of Pagelaran sub-district. Gumukrejo Village is approximately 3.7 km from Pagelaran, the capital of Pagelaran Sub-district. The village is located in the lowlands with an altitude ranging from 120-130 meters above sea level (masl) and has a tropical climate. Gumukrejo consists of 4 hamlets, 14 neighborhood associations, and 650 households.

The vision of Gumukrejo Village is "Realising a Religious and Prosperous Pekon Gumukrejo". Meanwhile, the mission of Gumukrejo Village is divided into 2 (two), namely 1) Realising a Religious Pekon Gumukrejo with the intention of improving the quality of Human Resources and increasing people's knowledge and understanding of religion. 2) Realising a prosperous Pekon Gumukrejo with the intention in the field of development, namely increasing the development of village infrastructure, increasing existing natural resources, increasing the role of institutions in Pekon Gumukrejo, and increasing community participation in self-help in developing the village. In the field of governance, namely creating a good and democratic governance system and improving an effective and responsive service system. In the community sector, namely increasing small and medium enterprises, maintaining peace and order in community harmony, and realising healthy and prosperous families through the active role of PKK women and several activities in it.

Legal Basis

1. Law No. 33 of 2004 concerning Financial Balance between the Central Government and Local Governments (State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 4438);

2. Law No. 12/2011 on the Formation of Laws and Regulations (State Gazette of the Republic of Indonesia 2011 Number 82);
3. Law No. 6 Year 2014 on Villages, (State Gazette of the Republic of Indonesia Year 2014 Number 7);
4. Government Regulation of the Republic of Indonesia Number 43 of 2014 on the Implementation of Law Number 6 of 2014 on Villages;
5. Government Regulation of the Republic of Indonesia Number 60 of 2014 concerning Village Funds sourced from the State Budget;
6. Regulation of the Minister of Home Affairs Number 111 of 2014 on Technical Guidelines on Village Regulations;
7. Minister of Home Affairs Regulation Number 113 of 2014 on Village Financial Management;
8. Minister of Home Affairs Regulation No. 114/2014 on Village Development Guidelines;
9. Regulation of the Minister of Villages, PDT and Transmigration No. 1/2015 on Guidelines for Authority Based on the Right of Origin and Village-Scale Local Authority;
10. Regulation of the Minister of Villages, PDT and Transmigration Number 2 of 2015 on the Rules of Procedure and Decision-Making Mechanism of Village Consultative Meetings;
11. Regulation of the Minister of Villages, PDT and Transparency Number 5 of 2015 on the Determination of Priorities for the Use of Village Funds in 2015;
12. Regional Regulation of Pringsewu Regency Number 2 of 2014 concerning Amendments to Regional Regulation of Pringsewu Regency Number 16 of 2012 concerning Regional Medium-Term Development Plan.

B. Discussion

The definition of Village Finance according to the Village Law is the rights and obligations of the village that can be measured in money and everything in the form of money and goods related to the implementation of village rights and obligations. This results in revenues, expenditures, and financing that need to be regulated in proper village financial management. The village financial management cycle consists of planning, implementation, administration, reporting, and accountability. The budget periodization is calculated from January 1 to December 31 for 1 (one) fiscal year (BPKP, 2015).

Village development planning is adjusted to the authority that refers to development planning. The period of the Gumukrejo Village Medium-Term Development Plan (RPJM) is for 6 (six) years. The Village Year Development Plan or known as the Village Government Work Plan (RKP Desa) has a period of 1 (one) year. The Village RKP is the elaboration of the village medium-term development plan. The preparation of village development planning is based on the agreement of the village deliberation held no later than June of the current year.

After the Village RKP is determined, it will be continued by preparing the Gumukrejo APBDes. The Cost Budget Plan and Activity Plan that have been determined in the Village RKP are the basis for the budgeting process. In the implementation of village finances, there are general principles that must be followed, namely that village receipts and expenditures are made through the Gumukrejo village cash account. Funds disbursed in the village cash account must be signed by the village head and the chief financial officer. The village head in carrying out the administration must assign the head of finance. Village financial administration is a special recording process carried out by the chief financial officer or treasurer of Gumukrejo Village. The Chief Financial Officer of Gumukrejo Village is Ms. Likawati, who was appointed by the Village Head, Mr. Wagiman. The Head of Finance is responsible for receiving, storing, depositing, managing, paying, and being accountable for the finances of Gumukrejo Village. Reporting according to Permendagri No. 113/2014 in carrying out duties and authorities, the village head is obliged to report the realization of the APBDes implementation to the Regent or Mayor. The Village Government Implementation Report is submitted to the Regent/Mayor at the end of each year and at the end of the term of office. The accountability report for the realization of the APBDes includes revenues, expenditures, and financing stipulated by village regulations. The accountability report is submitted no later than 1 (one) month after the end of the fiscal year.

Based on the results of interviews with Mr. Wagiman as the Village Head, Mr. Sunaryo as the Village Secretary, Mrs. Likawati as the Head of Finance, and Mr. Tulus as the Head of Planning, they explained that the work of the Gumukrejo Village government apparatus in applying the principle of transparency in Gumukrejo village development is very clear, this can be seen by conducting deliberations and

notification information through banner installation. The procedure for managing Gumukrejo village funds carried out by village officials guarantees a transparency system related to the activities that have been carried out by inviting community leaders and the general public to determine and prioritize activities related to the planning of the Gumukrejo village revenue and expenditure budget.

The role of the Gumukrejo Village apparatus in ensuring that the submitted Village Budget information is accurate and complete. Village officials synergize with the community to commit to the absence of corrupt behavior in the village government by inviting all elements of the village community to oversee and participate in the Gumukrejo Village Budget. After conducting and implementing activities related to income and expenditure, officials and the community conduct evaluation meetings related to income and expenditure funds which are carried out in stages. The people of Gumukrejo Village are very aware of the management of the Gumukrejo Village Budget.

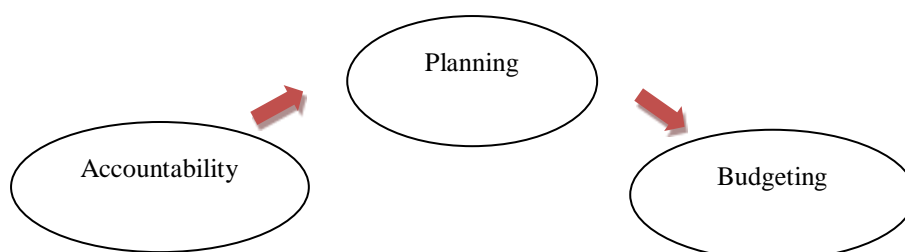
Furthermore, interviews with community leaders, youth leaders, and the general public, it is known that the implementation of the management of the Village Budget in Gumukrejo Village, Pagelaran Sub-district, Pringsewu Regency is carried out transparently. The implementation of reporting is also carried out by village government officials by ensuring openness with the implementation of implementation activities that are first agreed upon in deliberations with the community. Information related to the management and responsibility of the government is carried out with transparency, and information on income and expenditure is submitted with complete accuracy. The role of the media, which is always ready to publish all information related to Gumukrejo Village activities, can be seen through media documentation and social media.

Periodic reports from the Gumukrejo Village activity implementation team are carried out in stages by inputting data through the SISKEUDES application. Before determining the expenditure budget, the village conducted socialization and deliberations with village leaders and communities. There are periodic reports from both the village implementation team and the activity implementation team regarding the Income and Expenditure of the Gumukrejo Village Fund, by providing reports in soft files through the Siskeudes application and reports in the form of printed reports known by village officials.

The Gumukejo Village financial budget report for development is as follows. Pekon revenue as includes all receipts of money through the pekon account, this is the right of the pekon in 1 (one) fiscal year which does not need to be paid back by the pekon. The estimated pekon revenue is prepared based on the assumption of the realization of pekon revenue in the previous period with an estimated increase. Based on the potential to be a source of original pekon income, namely the balancing fund share, financial assistance from the government, district government and provincial government, grants, third party donations and pekon funds sourced from the APBN.

In 2019, it will be maximized and directed to areas that have more potential for the development of village infrastructure and improving the quality of institutions in Gumukrejo village and prioritizing the development of Pekon Gumukrejo infrastructure. There are several policy directions that will be explored, namely the fields of social, culture, health, and education.

There are several considerations in managing the village budget, village income and expenditure, including the use of the APBDes program. These include the planning stage in the form of socialization in the community, preparation of subsequent planning, APBDes program activities, distribution and disbursement of funds. APBDes management also includes the implementation, monitoring and reporting of all activities in the village budget. Planning is a form of activity carried out to utilize human or other resources that can be carried out by planning, organizing, directing, and supervising activities to achieve predetermined goals. Village budget management is inseparable from community participation in the realization of each stage of the activity. This support can be in the form of labor, community self-help, but also cooperation between implementers and the community.



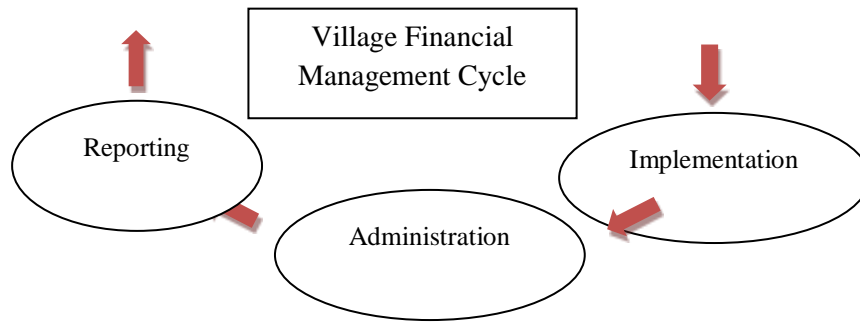


Figure 1. Village Financial Management Cycle

Planning is preparing all the needs, taking into account what can be an obstacle, and formulating the form of implementation of activities with the Village Budget in Gumukrejo Village, so that the goals and objectives of the village revenue and expenditure program can be achieved as expected. Based on Permendagri No. 20/2018 concerning Village Financial Management Article 31, Village financial management planning is planning for village government revenues and expenditures in the desired fiscal year budgeted in the APBDes.

The Gumukrejo Village Government must prepare the APBDes every year. The APBDes is the village government's financial plan that is determined and approved by the village apparatus and the village council, which is stipulated by village regulation for the village's annual development program. The program is derived from the village's medium-term development program for 5 (five) years, called the Village Medium-Term Development Plan (RPJMDes). The RPJMDes is an activity process organized by the village government that includes the Village Consultative Body (BPD), village institutions, and community leaders actively in order to benefit and allocate village resources to achieve village development goals.

The participation of the Gumukrejo village community in the APBDes planning process is very good. During the Musrenbang, the community was very interested in providing input on programs related to village development. Village deliberations provide an opportunity for the community to express their aspirations, as well as being a learning environment for the community about the prims of responsible APBDes management. In terms of participation in resource allocation decisions, community participation is very good. Participation and awareness of Gumukrejo village in development management is relatively high.

This shows that community awareness of playing an active role in promoting development is very high. Planning that comes out of the APBDes must really be able to fulfill the aspirations of the community. The form of reporting, namely clear and transparent reporting from the village government to the community in the form of income, expenditure, financing, and Silpa, is presented in a village meeting regarding the stipulation of village regulations for the implementation of reports on the APBD, which will then be made transparent panels in the form of banners and placed in front of the village office.

The Village Government implements the principle of accountability in the management of the Village Fund Allocation, namely by carrying out accountability for each implementation activity according to existing authority, such as physical work activities arranged by the TPK (Activity Implementation Team) which has been approved by the Village Head. The TPK is also responsible for the work or activities handled from the beginning to the end of the work in a self-managed manner, and invites the people of Gumukrejo Village to become workers so that the cycle of rotation of village funds is only in Gumukrejo Village itself. This is supported by the implementation in the field, which shows that all money spent is physically accounted for. In general, accountability seen from the physical side of the development of Gumukrejo Village is said to have succeeded well.

Based on discussions from Village Officials, Community Leaders, and the General Public, it is known that the Management of the Village Budget in Gumukrejo Village, Pagelaran Sub-district, Pringsewu Regency, has been running transparently by involving the Gumukrejo Village community in order to avoid misappropriation of funds or corruption. This is in accordance with the regulations:

1. Minister of Home Affairs Regulation No. 111/2014 on Technical Guidelines on Village Regulations;

2. Minister of Home Affairs Regulation No. 113 of 2014 on Village Financial Management;
3. Minister of Home Affairs Regulation Number 114 of 2014 on Village Development Guidelines;
4. Regulation of the Minister of Villages, PDT and Transmigration No. 1 of 2015 on Guidelines for Authority Based on the Right of Origin and Village-Scale Local Authority;
5. Regulation of the Minister of Villages, PDT and Transmigration Number 5 of 2015 on the Determination of Priorities for the Use of Village Funds in 2015;
6. Regulation of the Minister of Villages, PDT and Transmigration Number 2 of 2015 on the Rules of Procedure and Decision-Making Mechanisms of Village Consultative Meetings.

CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the results and discussion, it is clearly known by conducting deliberations and notification information through banner installation. The Gumukrejo Village Fund Management Procedure carried out by the Village Government apparatus guarantees an openness system related to the activities that have been carried out by inviting community leaders and the general public to prioritize activities related to the Gumukrejo Village Budget planning. The role of the Gumukrejo Village Government apparatus in applying the principle of transparency in village development can be concluded that, in the management of the Village Budget, it has been carried out in a transparent and accountable manner. This is based on the role of the community in participating in the process of managing the Village Budget, Laws and Regulations, and Government Regulations.

B. Suggestion

This research is expected to be a reference for the Gumukrejo Village Government in managing the Village Budget, in a transparent manner and free from indications of fraud.

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