

2
**REVENUE EXPENDITURE BUDGET POLICY DESA (APBDES) IN TEWEH BARU,
NORTH DISTRICT BARITO, INDONESIA**

Zulkaeda Isnaeni,

Jamaluddin,

Setia Budhi

Master of Government Science,

Lambung Mangkurat University,

Indonesia

Abstract:

1
The purpose of this research is to analyze the variables that affect the APBDes policy's actual implementation in the North Barito regency's Baru Teweuh district. The research method was qualitative. Participants were Malawaken's village chief, secretary, BPD chairman, locals, and hajak Malawaken. Interviews were conducted to acquire the data. The data was then subjected to a qualitative analysis using the methods developed by Miles and Huberman. North Barito regency's Decree No. 20 of 2017 on Guidelines for Preparation of Budget Village (APBDes) is followed in the District of Baru Teweuh's APBDes policy implementation. Because of inequity and a preponderance of top-down approaches, the study's authors concluded that this method did not integrate the best of both approaches. Village officials need to take a more active role in budgeting.

Keywords: APBDes, Implementation, and Local Governments in Rural Areas

Introduction

1
Village government is founded on the principles established by Law No. 32 of 2004 on Regional Government, namely Chapter XI.

with respect to devolution and local control. Furthermore, it grants individuality and respect.

a reference to the native population of the town.

Management, or in this instance compliance with the rule of law, is the key to any government's success.

governance on the community level (Margaretha, 2003). Article 72 of the 2005 Government Regulations

notes that municipal functions in the hamlet are carried out

1
Regulation and administration of these must be handled by the village and the Village Consultative Body.

communities' interests that are rooted in their history and traditions

and is recognized inside the Republic of Indonesia's administrative structure. The

For political society and governance in, it all started in the village.

Indonesia. Even before the modern state was established, some type of communal living, such as a village or

The indigenous community has developed into a significant social institution.

Local village officials are also affiliated with the state bureaucracy.

They play an important part in the village's development and administration

administration. The major responsibility of the village government is to foster a democratic way of life,

fostering growth in local communities and delivering high-quality public services (Dwipayana,

2003; Halim, 2004). Since the district is a subset of the state, the village does not have to answer to it.

connected to the system of management. The broader area may be governed by the village.

The hamlet has its own administration. The governing body of the village is made up of the

administration consisting of the mayor and the Village Advisory Council

(BPD). The chief of the village is the chief executive officer under the laws and regulations of the

Local Government Advisory Committee. In the form of the Village Consultative Body (BPD),

democratic institutions in the management of the community. BPD

Each member represents the views of the whole community. In the BPD, we have the chairman of

The Rukun Warga, native community members, experts, clergy, and

other influential members in the community. The BPD serves a six-year term, during which time

proposed/raised for a second term in office. Members of leadership and the

Concurrent employment by BPD is prohibited. The BPD's (Village Consultation Body)

role is to work with the Village Head to establish rules for the village.

Financial and resource management are delegated to the local council.

autonomously. Law No. 32 of 2004 specifies the income sources for villages under Article 212.

revenue villages, local government assistance, help, international assistance, and international assistance

from the federal and state governments, as well as private contributions. This loan

APBDes (the village budget) shall govern this part. adopted by the combined

The BPD of the Kadesh Village Council. Before Act No. 22 (the Local Government Act),

of 1999) introduced, the word APBDes was referred to as APPKD, which stands for Budget Revenues and

Rural Banking Expenditures. Nonetheless, they signify exactly the same thing (Habirono,

2004).

The author describes the District of Teweh Baru as follows:

consisting of 10 different settlements, all of which have been designated as APBDes, however the

The suggested budget plan is used as the basis for the budgeting process. This

Because it's just a top-down operation, when what's needed is a bottom-up approach

blend top-down and bottom-up methods. Even if the results of the village budget should

Kadesh's decisions as a village chief should be represented in APBDes.

the BPD, or Board of People of the Village. The purpose of this article is to provide a summary of the

Teweh APBDes being put into action at Muara Baru.

2. Approaches to Research

This research takes a qualitative approach. The reason for this is because the researcher plans to

gather a comprehensive account of the district's APBDes policy implementation

Central Kalimantan Province; Teweh Baru; the North Barito regency. Study of Quality

approach is a way of knowing that is grounded on research methods and looks into a

(Moleong, 2004) The human condition is both a social phenomena and a problem. With this strategy, the

Through careful word analysis, researchers were able to construct a nuanced portrait, including the opinions of

responses, and conducted research into the events' circumstances. Qualitative research methods include

method used in research that generates verbal and/or written descriptions of the

described individuals and their actions (Burhan, 2001).

The topic was investigated in depth using qualitative descriptive techniques.

context of the issue at hand and the present state of an unfolding event

ongoing, and some interactions with the environment (Nawawi, 1985). This study

person(s), organization(s), or community(ies). Study of Quality

The findings of a descriptive research on a social group might provide light on that group as a whole.

overview. Although the sample size is small, this study's focus on

concentration very roomy proportions. There are six persons involved in resource research, all of whom

turned become an area of study. Scientists use themselves as study subjects.

Logic is the foundation of any meaningful qualitative analysis. The substance, however, is

data collection methods provide the backbone of the argument. The

This study employs a methodology grounded on qualitative analysis procedures.

To wit, Mr. Miles and Mr. Huberman:

1) Information elimination, especially with regards to the political process; emphasis on streamlining

data reduction and reformatting, especially of raw data or data that looks to have been

field notes in writing. The process of data reduction involves summarizing the data,

used theme tracking, grouping, and memo writing to design a coding framework.

2) Data presentation, or the art of making complicated information easy to understand

methodically, in order to simplify, choose, and comprehend its

meaning.

Three) Summarize.

3. Discussion and Results

A. Teweh Baru District's Adoption of APBDes Policies

The village government's yearly budget plan was called the Budget Village (APBDes).

approved after being considered and settled upon by the Village Consultative Body and the Village Government.

compliance with the village's rules and regulations. The APBDes will be forced to operate the government's

village government Since the village operates independently, its residents are responsible for organizing and

oversee rural economic finances. The products of APBDes production are intended to benefit the local community.

chief, community, and inhabitant. APBDes that include income, expenses, and assets from a small community.

providing money to rural communities. All money received in a rural area is considered income.

the community, for the first year of the fiscal year, without any need to repay the

village. Income from the village, which includes:

One, the PADesa Village Income Program;

2) Municipal tax distribution area;

Thirdly, the district/city's share of the levy;

4) Distribution of Income (DI) to Villages;

5) Public funding from national, provincial, municipal, or local sources

and many rural areas;

Subsidies (No. 6)

Seven) Money from outside sources.

Expenditures include salaries, purchases, and other miscellaneous costs.

retail and service provision. Indirect costs include things like payroll and infrastructure costs.

income, subsidies, grant spending (excluding grants), and welfare fraud

costs associated with obtaining financial help and other unexpected costs. Each and every member of the

Amounts of money earned that need to be returned to the source or money spent that has to be readmitted to the budget.

financial year and the next financial year. Village finances revolve on generating income.

and the cost of funding it. Included in the loan approval are:

1) The budget from the previous year's balance (Silpa) still stands;

2) The release of available cash;

Thirdly, the wealth of the hamlet was sold and the proceeds were divided.

Four) Taking on debt. Establishing a reserve is one of the many financing costs.

loan repayments, equity contributions from locals, and a savings account.

The village's finances are managed well and in an organized manner, and thus

in accordance with relevant norms and may help you accomplish your aims is essential.

to put up a solid APBDes plan. There were many stages involved in the creation of APBDes.

in addition to,

Method 1: Formulating the ¹ Rural Medium-Term Development Plan (RPJMDesa) and the Rural

Growth Strategy (RKPDs),

The second step is to identify the APBDs and

Third, we'll assess the preliminary APBDs.

Teweh Baru is adopting APBDs rules through making use of the North

Decree No. 20 of 2017 by Barito on Budget Village Preparation Guidelines (APBDs)

Region of Barito the North. In this scenario, APBDs consists of a single entity that includes:

First, all money earned in rural areas is deposited into the

Which is correct in the village but not relevant to the annual budget

The community picks up the tab.

2) Retail communities that absorb the whole monthly budget of an

repayment requirement rural village within a year's budget

the community or town.

Third, village funding that accounts for all income and outgoings and is repaid

and returned, both in the relevant fiscal year and in following years

funding cycles.

Village taxation under 2017 Regulation No. 20 from the Barito Utara Bupati

comprised of

1. Village of natives that generates income, including:

a. Business performance in remote areas

b. The outcomes of this decentralized approach to wealth management in the community are:

1) Return on equity investment in village-owned businesses;

2) Return on equity investments in businesses and organizations with local ownership;

part of the profit from its investments in government-run businesses;

4) Partial compensation for investments in unpublicized businesses or groups

groups.

c. The outcomes of individual initiative and collective action;

d. The outcomes of working together;

e. The town also has other legal sources of income, such as:

1) Money made by selling the village's combined wealth;

2) Access to a current account;

three) Taking money from a business as payment for services rendered

purchasing products and services for the community;

4) Late implementation fines based on revenue;

5) Public and social infrastructure;

Sixthly, money made from payments.

2. The buffer account, which includes:

a. Tax money collected by the county

b. Distribution of Income (ADD) to Villages

c. A legal source of financing apart from the aforementioned;

3. Villages with Other Legal Sources of Income, Including:

a. Government, interim government, and district funding combined to

government;

b. Funding from state and municipal governments, non-profit organizations, and private donors.

domestic institutions, local activists, and international organizations

have no legal weight;

c. Help from federal, state, or municipal governments in the form of emergency cash to deal with

natural catastrophe victims and property destruction;

d. Donations from outside sources are not legally enforceable, however the retail center may be utilized to

pay for the administration of village business, which is managed by

jointly with the government, either in whole or in certain sectors

or any other kind of local administration or power in villages not created by statute.

Priorities in the budget are set to ensure that the responsibilities of

the local government in enhancing the standard of care and inspiring the

enhancement of community well-being. The certainty of should be used to assist budgeting.

welcoming village in large numbers, and it's not appropriate to engage in activities that

lack or lack availability. Indirect costs, such as those incurred when shopping,

include permanent and variable costs associated with employees, supplemental salaries for village officials, ongoing costs for the village head, subsidy and grant spending, and social spending.

Funding for aid, which was to be anticipated, and direct funding, which was not,

include salaries, products and services, and investments

expenditures.

The APBDes is a collaborative effort between municipal officials and the Agency for Rural

¹ The Village Government Work Plan (RKPDes) and the Business Plan for Development (BPD).

according to the Musrenbangdes (¹ Rural Development Plan Meeting) required by the regulations.

As soon as the regents release the assessment findings, Raperdes will

The APBDes must be handed in to the village head within 20 (twenty) business days. If the

Despite the Regent's best efforts over the course of 20 days, the evaluation's findings will remain intact.

The village head has the option of assigning either Raperdes or Perdes with knowledge of APBDes.

On the other hand, if the findings of the review were made public and given to the village head,

If there is room for improvement, it must be implemented by Raperdes within 7 business days after receipt.

not an improvement, and if the village chief is still set on Perdes doing what he says, Perdes can do it.

have the Bupati revoke it. Cancellation of regents' authority by Perdes requires community action.

the BPD chief. Indeed, the Village Consultative Body plays a crucial role in

growth of their community through time. After hearing the hopes and dreams of the locals,

The second step is to prioritize which industries need to be constructed immediately.

Identifying these areas is no simple task, since it requires taking into account the

different facets of a wide range of desirable goals. The first stage of

the Village Chairman's establishment on the development planning process

The community's hopes and dreams are compiled by the Consultative Body.

the hopes and dreams of the local population to a meeting of the BPD's

Musrenbang Desa (Members' Meeting for Village Growth and Progress),

which the Village Chief, his gadgets, the LKMD PKK, and the locals all showed up for

leaders. Plans for the future of the community were addressed during a recent meeting.

villagers. Various criteria are used to assess aspirations. Here are some things to think about:

follows:

The demands of the majority of the people 1) will be developed;

2) It is critical / essential that the development item be completed;

3) The population and economy have advanced to the point where the weight can be lifted.

Members of BPD are responsible for taking these factors into account while creating village

preparation for growth. Because this is a matter of life and death for the locals,

Members of the BPD do not make hasty choices on which areas will be built. In

First, we'll take stock of the public's wishes that have been met.

made through the BPD. The agreement to build a community is finalized during a second meeting.

preparation for the establishment of goals before construction begins. How would you decide on these priorities?

must be taken into account in relation to the aforementioned criteria. Each aspiring rating has its own

significance for the populace, till one or more dreams are discovered that are pondered

as the most vital one. All members should attend this meeting. To the Town

For the Consultative Body, this is a chance to elaborate on the measures it has taken to fulfill the hopes of the communities who have provided them.

way.

Despite careful planning, the implementation of a single development plan has proven problematic.

into APBDes, the mayor still has the power to cancel such a program under a number of circumstances.

reasons. If, on the other hand, the rural development program may be carried out by the

governance on a local level for the final district budget of the village

(meets district and regional requirements for Musrenbang). In this particular instance, the town possesses

carried out in advance in accordance with the APBDes regent's requirements, but also the

Regulation No. 37 of 2007 governs the APBDes design of the investigated communities. It's this

shown by the existence of RPJMDes (Rural Medium-Term Development Plan) and

Village Development Strategy (RKPDes). As a consequence of careful consideration, RKPDes was

Learn about the events and programs that took place over the course of a year, and RPJMDes is the

5 year village plan paper. On the basis of empirical evidence, the village chief and

Officials in the community are very worried about RKPDes and RPJMDes.

APBDes that are tailored to the current requirements and RPJM.

A Village Medium Term Development Plan must be drafted by the APBDes.

Plans for Rural and Community Growth (RPJMDes) and Rural and Community Growth (RKPDes). Five years of RPJMDes

the chosen village chief's long-term goals and objectives. The RPJMDes Aftermath

The newly elected village chief will serve a 5-year term after the first term ends. Set RPJMDes to no

any time after three months have passed after the village chief was inducted. Kepala, in unison, makes up

¹ RKPDes Village Consultative Body which is the elaboration of RPJMDes based on the

Planned Progress Towards RKPDes. to a conclusion of January planning

prior monetary year.

Cash accounts in the community are used for all rural revenue. The majority of rural

Complete proof is required to prove income, particularly for rural areas that do not

lack any kind of financial infrastructure on their area. Integration of contexts and procedures from the

village are a part of the rural economy and must be documented there.

Kepala APBDes. ¹ This will intensify the village revenue collection authority and

responsibility.

A refund of excess in the income of the village is concerned for the return in the

same year. The refund of the excess of rural incomes that occurred in previous years is

imposed as an unexpected expenditure. Returns must be supported with complete and

valid evidence. Every expenditure on APBDes load must be supported by evidence that

is complete and valid. Evidence must be approved by the village secretary for the

correctness of the material arising from the use of evidence in question.

Income tax and other taxes must be deposited after all the revenues are collected

on the the state treasury account following the provisions of the legislation. Remaining

balance the budget (Silpa) the previous year, the acceptance of funding is used for:

1. if the budget deficit is smaller revenue of the expenditure.

2. funding for the implementation of follow-up activities at the expense of direct

expenditure.

¹
3. funding for other obligations until the end of the fiscal year has not been

resolved.

The reserve of funds is recorded in a separate account or stored in a separate

village cash reserve fund operated by the government on behalf of the village. The

reserve fund can not be used to finance other activities outside established in village

regulations. The activity is determined based on village regulations implemented if the

reserve fund is adequate to carry out the chosen activity.

Accountability of the APBDes consists of fixing responsibility of the submission

of the report APBDes and accountability of APBDes. The village secretary is drafting

regulations on accountability of the draft decision. The village secretary conveyed to the village head to be discuss based on the agreement with BPD the draft regulations on accountability of APBDes no later than 1 month after the fiscal year ends.

Determination of accountability of the APBDes through the formation of village regulations have been implemented. Although the determination APBDes through village regulations have been implemented, although the village is not yet self-sufficient and always ask for help from the district. APBDes accountability of the submission of reports by the village head was delivered to the regents. Delivery time no later than 7 working days after.

B. Determinants of APBDes Policy Implementation in the District of Teweh Baru

Grindle (1980: 111), assume that the implementation of the knowledge is determined by the content and the context of the policies. However, this opinion is not entirely correct in practice, because of the many factors that determine the APBDes policy implementation.

Problems regarding the context and content of policies issued are one of the decisive factors of APBDes policy implementation, but also the personal or the other actors who run the implementation are essential. Because, the more parties involved, the more complicated is the communication, the greater the likelihood of delay, obstacles in the implementation process. Besides, the parties involved in the determination of the development program have approved a program but in its implementation are still experiencing delays.

In many cases in the area, officials were partly responsible involved in various types of programs and this exceed the limit of its ability to provide adequate attention to these programs. It is also related to the persistence of the workers who hold similar tasks encountered in the formation of a new organizational unit, which still requires new employees so that always seemed short-staffed.

This study shows that the Village Fund Allocation (ADD) is not a clear presence in APBDes. APBDes regulation of document changes, also not visible ADD as a source of rural income. Village Fund Allocation (ADD) comes from the budget of the

district/city and is sourced from the financial balance of central and local received by the district/city to the village at least 10%.

¹ The shopping village is an apparatus expenditure which consists of general administrative expenditure, operational expenditure, allowances BPDs and capital expenditures. Operational costs village-level institutions include PKK, LPMD, RT / RW, Youth, and IHC. Public spending aimed at improving infrastructure facilities and social services. Village Allocation Funds Management is an integral part of the financial management of the village. The formula used in the Village Allocation Fund is:

1) Evenly the principle is the large part of the village of the same fund allocation for each village, hereinafter called Minimal Village Allocation Fund (Adam).

2) Principle Adil is the large part of the Village Fund Allocation based Weighted

Value Village (BDX) is calculated with the formula and certain variables (eg, poverty, affordability, basic education, health, etc.), hereinafter referred to as the

Village Fund Allocation Proportional (ADDP).

One of the issues is that the context and substance of the policies released are often unclear.

influential in APBDes policymaking, but not the only factor.

Those in charge of operating the actualization play a crucial role. Because the more people there are to consider,

the more the complexity of the message, the more likely it will be to be late,

challenges to overcome during installation. Furthermore, the participants in the

decision making on the development plan have green-lit a programme, but there's a catch:

delays in implementation are still occurring.

Officials in the region were often complicit in a wide range of

sorts of programmes, and this is too much for it to focus on properly.

refers to these shows. It's connected to the tenacity of employees that have comparable

problems that arise with establishing a new department or division, which still need to be solved

new hires, resulting in an ongoing staffing crisis.

According to the results of this research, the Village Fund Allocation (ADD) is not widely implemented.

uses the APBDes notation. APBDes document revision control, and no obvious ADD origin

monetary resources in rural areas. The Allotment for Local Expenditures (AVE) programme is funded by the

district/city, and is derived from the net amount of federal, state, and local funds received

at least 10% from the district/city to the town.

The retail centre is a capital outlay made up of many types of equipment.

Amounts spent on administration, operations, allowances, BPDes, and capital

expenditures. Institutions at the local level such as PKK, LPMD, RT/RW, and others incur operational expenditures.

IHC and young people. Spending by the government on social programmes and infrastructure

services. Management of Village Allocation Funds plays a crucial role in the budgeting process.

administration of the community. Funding for villages is distributed according to the following formula:

1) Fairness is shown in the fact that most residents of the village get the same share of the total budget.

each community, hereafter referred to as the Adam Fund for Minimalist Communities.

Basic Concepts Adil is a major contributor to the weighted allocation of the village fund.

The formula and several variables (for) are used to determine the Value Village (BDX).

issues (such as low income, high cost of living, inadequate access to fundamental services such

A Method for Equitably Distributing Village Funds (ADDP).

Fairness and equality are measured by a percentage, and that number is the

Adam is 60% as powerful as ADD, whereas ADDP is 40% as powerful. ADD

Utterly Revolutionary Kindom of the Future (URKD)-specific village administration. Before Desa

Insomnia should trigger URKD before ADD does. Their URKD ADD should match up with

corresponding rural areas. In accordance with 2007's Regulation No. 37, "Guidelines for Rural

The Village Fund Allocation in Financial Management was said to have been mismanaged.

Section Village Government Budgets are for district/city budgets.

In APBDes, putting into action projects for which ADD provides funding is

in accordance with the rules established by the Village Executive Team

regent/mayor. Distribution of Village Funds 30% of the budget goes towards paying for operations.

and local government representatives, accounting for over 70% of the total price of community

empowerment. Thirty percent of the village budget goes towards running the village.

Authorities at the federal, state, and local levels, as well as in the community. Integrating ADD accountability with

APB rejects responsibility. the haste with which a development programme,

incorporation into APBDes, deletion when approaching Regents approval stage, but

into the district's budget proper. However, when the stakes are really high, it may

not get a fast hand. However, this issue can be resolved only if people become involved.

members working together to improve the village's infrastructure.

4. Final Thoughts

A policy is a set of rules and guidelines for doing something, like as strategy, direction, and action steps for a project. The word may be used to describe governments, entities, non-governmental, and non-private organisations and people. It is possible to see policies as an

Success in implementing a program's goals, principles, and policies

sequence of steps offered by a different individual, organisation, or government in each setting

discussing the challenges and opportunities of the proposed policy to accomplish

policy execution in Teweh Baru North Barito District according to APBDes aims

barito utara district, Central Kalimantan province, in accordance with decree no. 20 of

North Barito regency 2017 APBDes budget preparation guidelines.

However, the researchers that carried out the study concluded that this approach did not

due to inequality and more dominating groups on both ends, the top-down and bottom-up

top-down. Policy implementation in the District of Columbia is determined by the APBDes.

Teweh Baru is among several others, including the following: APBDes planners and implementers,

features of rural income, and the degree to which the programme has to be implemented immediately due to the

top-down dominance and the presence of inequality.

References

Atmosudirdjo, P. (1986). *Dasar-Dasar Ilmu Administrasi*. Jakarta: Ghalia Indonesia.

Burhan, B. (2001). *Metodologi Penelitian Kualitatif Aktualisasi Metodologis ke Arah: Ragam Varian Kontemporer*. Jakarta: Rajawali Pers.

Dwipayana, A. A. (2003). *Membangun Good Governance di Desa*. Yogyakarta: IRE Press.

Habiriono, H. (2004). *APBDes yang penting adalah Anggaran Pendapatan dan Belanja Desa*. Jakarta: FPPM.

Halim, A. (2004). *Bunga Rampai Manajemen Keuangan Daerah (Edisi revisi)*. Yogyakarta: Upp AMP YKPN.

Margaretha. (2003). *Kualitas Pelayanan: Teori dan Aplikasi*. Jakarta: Penerbit Mandar Maju.

Moleong, L. J. (2004). *Metodologi Penelitian Kualitatif*. Bandung: Remaja. Rosdakarya.

Nawawi, H. (1985). *Metode Penelitian Bidang Sosial*. Yogyakarta: Gajah Mada Press.

Santoso, P. (2003). *Pembaharuan Desa Secara Partisipatif*. Yogyakarta: Pustaka Pelajar.

Sugiyono. (2015). Metode Penelitian Tindakan Komprehensif: Untuk Perbaikan Kinerja dan Pengembangan Ilmu Tindakan. Bandung: Alfabeta.

Sugiyono. (2016). Metode Penelitian Manajemen. Bandung: Alfabeta.

Utami, E. T. (2007). Peranan Badan Permusyawaratan Desa dalam Perencanaan. Medan: Universitas Sumatera Utara.

28 REVENUE EXPENDITURE BUDGET POLICY DESA

ORIGINALITY REPORT

20%

SIMILARITY INDEX

20%

INTERNET SOURCES

1%

PUBLICATIONS

1%

STUDENT PAPERS

PRIMARY SOURCES

1

oapub.org

Internet Source

20%

2

core.ac.uk

Internet Source

1%

Exclude quotes On

Exclude matches < 1%

Exclude bibliography On