

Preparation of Village Revenue and Expenditure Budgets in The Jorong Sub-District of Tanah Laut District

Irawanto^{1*}, Singgih Priono^{2*}, Riky Welli Saputra³
STIA Bina Banua Banjarmasin

Corresponding Author: Singgih Priono singgih.priono@stiabinabanuabjm.ac.id

ARTICLE INFO

Keywords: Preparation, Village Revenue, Expenditure Budgets

Received : 20 April

Revised : 22, Mei

Accepted: 24, June

©2023 Prasetyo, Hidayat, Marundha, Prabowo: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

The preparation of the Village Revenue and Expenditure Budget (APBDes) is a public document for villages in the next year. For this reason, the APBDes must be prepared properly by involving various stakeholders so that it will be reflected in relation to village revenues and expenditures, besides that the APBDes is a form of transparency in the implementation of development in the village. This socialization aims to provide insight and knowledge to village apparatus in preparing the APBDes in Jorong District, Tanah Laut Regency, South Kalimantan Province.

INTRODUCTION

APBDes (Village Budget) is an annual financial plan prepared by the village government to allocate revenues and expenditures in the context of development and services to the village community. The APBDesa is an important instrument that is very decisive in the context of realizing good governance and implementing development at the village level. Good governance, among others, is measured by the process of APBDesa preparation and accountability. Understanding the process at all stages of APBDesa management (preparation, implementation, accountability) gives meaning to the model of village governance itself.

The Village Budget as a public document should be prepared and managed based on the principles of participation, transparency and accountability. The people, who are essentially the owners of the budget, must be invited to talk about where and how much the Village Revenue comes from and to discuss what the Village money is spent on. Thus, expectations about the budget being used for the welfare of the people will actually be realized and can provide meaning and value that village governance is carried out properly. Village Financial Management as a series of activities begins with planning activities, namely the preparation of the APBDesa. Thus, it is important to understand precisely the various aspects of the APBDesa: its function, provisions, structure, and preparation mechanism, as will be described in the following explanation.

The reform era affected the dynamics of government from a centralized to a decentralized style. These changes have strengthened since the enactment of Law No. 22 of 1999 concerning Regional Government and Law No. 25 of 1999 concerning Central and Regional Financial Balance (Pamungkas, 2019). The existence of the region is the main pillar of development in which the village government as a government and political organization has certain authorities. The existence of Law No. 6 of 2014 concerning villages and Law No. 23 of 2014 concerning regional government provides legitimacy to both to take on the role as the main actors of development (Etika, 2018). In addition, village autonomy provides space for villages to optimize existing potential in terms of culture, customs, community living space, etc. (Rachmawati et al., 2022). The results of research by Hadi, K. et al. (2022) showed that the preparation of APBdes involved community participation.

The Village Budget is a financial plan prepared by the village government to allocate and control financial resources owned by the village in order to achieve development goals and services to the village community. The Village Budget includes estimates of revenues and expenditures to be made by the village government within a certain period. According to Permendagri No. 37 of 2007 concerning guidelines for village financial management, the principles that must be met include participation, transparency and accountability (Aswari et al., 2019). The preparation of APBDes can be a means for rural communities to channel their aspirations and participate in village development through financial management.

The APBDes for a village has an important function, because it is an official document that has the power, in the eyes of the law and guarantees the feasibility of an activity plan in terms of budget, so that it can optimize the feasibility of the results of the activity plan technically. Because this document has legal force, it is binding on the Village Government and all parties involved. To carry out activities according to the plan that has been determined, the APBDes also guarantees the availability of a definite budget to carry out the planned activities. This is one reason why villages need to make APBDes. After knowing the importance of APBDes, we also need to know the content and structure of APBDes.

IMPLEMENTATION AND METHODS

According to the Regulation of the Minister of Home Affairs Number 110 of 2016 concerning Village Consultative Bodies (Permendagri 110/2016). Article 32 of Permendagri 110/2016 lists 13 BPD duties, namely:

1. Exploring community aspirations
2. Accommodate the aspirations of the community
3. Managing community aspirations
4. Channeling the aspirations of the community
5. Organizing BPD meetings
6. Organizing village meetings
7. Form a village head election committee
8. Organizing village meetings specifically for village head elections
9. Discuss and agree on draft Village Regulations with the Village Head
10. Supervise the performance of the Village Head
11. Evaluating the information report on the implementation of Village Government
12. Creating harmonious working relationships with the Village Government and other village institutions
13. Carry out other tasks regulated according to statutory provisions.

Article 63 of the Permendagri contains 13 powers of the BPD, namely:

1. Hold meetings with the community to get their aspirations,
2. Delivering community aspirations to the Village Government verbally and in writing
3. Submitting draft Village Regulations that fall under his/her authority
4. Carry out monitoring and evaluation of the performance of the Village Head;
5. Requesting information about the implementation of the Village Government to the Village Government
6. Expressing opinions on the implementation of the Village Government, the implementation of Village development, the guidance of the Village community, and the empowerment of the Village community
7. Guarding the aspirations of the community, maintaining the authority and stability of the Village Government and spearheading the implementation of Village Government based on good governance.

8. Develop BPD rules of procedure
9. Submitting incidental supervision reports to the Regent/Mayor through the Sub-District Head.
10. Prepare and submit a proposal for the BPD operational cost plan in writing to the Village Head to be allocated in the Draft Village Budget and Revenue.
11. Manage the operational costs of BPD
12. Propose the establishment of the Village Inter-Institutional Communication
13. Forum to the Village Head, and Conduct visits to the community in order to monitor and evaluate the implementation of Village Government.

RESULTS AND DISCUSSION

The APBDes is made no later than October of the previous fiscal year, and is finalized into Perdes no later than December 31 or the day before the current fiscal year.

The stages in making the APBDes can be described as follows:

1. The Village Head forms the APBDes Compilation Team consisting of all Village Apparatus and leaders of Village Community Institutions with the chairman of the Village Secretary.
2. The APBDes drafting team conducts deliberations on the preparation of the APBDes based on the previously agreed RKPDes to become the Draft APBDes.
3. The Village Secretary on behalf of the APBDes Compilation Team submits the RAPBDes to the Village Head.
4. The Village Head submits the RAPBDes to the BPD in a deliberation held by the BPD in an open manner.
5. The BPD discusses the RAPBDes in a closed BPD meeting.
6. The BPD agrees (without revision or with revision) or rejects (with reasons) the RAPBDes in an open BPD deliberation.
7. In the event of rejection by the BPD, the village head must revise the RAPBDes to be resubmitted to the BPD and the village head may only carry out budget activities in the field of governance.
8. After the RAPBDes is agreed upon by the BPD, the village head stipulates the RAPBDes as the Perdes APBDes.
9. The Village Head submits to the Regent through the Sub-District Head for evaluation.
10. At the same time as the village head submits the Perdes APBDes to the Regent, the village secretary promulgates the Draft Perdes APBDes into Perdes APBDes.
11. At the same time, the village secretary shall draft a Village Head Regulation on the Explanation of the APBDes, and no later than 3 days after the stipulation of the Perdes APBDes, the Perkades APBDes must be issued.
12. The Regent submits the results of the evaluation in writing no later than 20 days from the receipt of the APBDes.
13. The results of the Regent's evaluation must be followed up by the Village Head no later than 20 days from the receipt of the evaluation results.

14. If the results of the evaluation are not followed up by the Village Head until the time limit as stipulated, the Perdes APBDes is declared invalid and must be submitted again for evaluation.
15. If after 20 days the regent does not submit an evaluation, then the APBDes is declared valid or valid.
16. The Village Government and BPD disseminate the Perdes APBDes to the community through forums, facilities, and media that are easily accessible to the community.

The stages of preparing the Village Budget can be seen in the following scheme:



Figure.1 Village Revenue and Expenditure Budget

Infographic source: Rarang Selatan Village Website

Content and Structure of APBdes

According to the relevant regulations, the APBDes contains 3 important components, namely:

1. Village Revenue

Referring to Law No. 6/2014 on Villages, Article 72 paragraph (1) explains that village revenue sources consist of:

1. Village original income consists of business results, asset results, self-help and participation, gotong royong, and other village original income.
2. State Budget Allocation.
3. Part of the proceeds of local taxes and levies of the district/city.
4. Allocation of village funds which is part of the balanced funds received by the regency/city.
5. Balance funds received by the district/city.
6. Financial assistance from the Provincial Revenue and Expenditure Budget and Regency / City Regional Revenue and Expenditure Budget.
7. Non-binding grants and donations from third parties.
8. Other legal village income

2. Village Expenditure

Article 74 of Law No. 6/2014 on Villages states that:

- a. Village expenditures are prioritized to meet the needs agreed upon in the
- b. Village Consultative Meeting and in accordance with the priorities of the
- c. Regency/City Regional Government, the Provincial Government.
- d. Development needs as referred to in paragraph 1 include, but are not limited to primary needs, basic services, the environment, and village community empowerment activities.

3. Village Financing

This includes all revenues that need to be paid back and or expenditures that will receive a return, both in the relevant fiscal year and in subsequent fiscal years. Financing is divided into 2, namely financing receipts and financing expenditures.

The financing recipient includes 4 important points, namely:

- a. The remaining budget surplus (SiLPA) of the previous year.
- b. Reserve Fund Disbursement.
- c. Proceeds from the sale of separated village assets.
- d. Loan Acceptance.

Meanwhile, financing expenditure consists of 3 important points, namely:

- a) Establishment of Reserve fund.
- b) Village Capital Participation.
- c) Debt Repayment.

Parties Involved and Their Role in the Preparation of APBdes

The process of preparing the APBDes involves various parties, because this process will become a village document that is decided by village stakeholders. The parties involved in the preparation of the APBDes are as follows:

- a. Village Government (Village Head and Village Apparatus)
- b. BPD (Village Consultative Body)
- c. Community Representatives (Community Leaders, Women's Elements,
- d. Elements of the Poor, Community Organizations)
- e. Regent/District Head

Roles of the Parties Involved in the Preparation of Village APB

Each party involved in the preparation of the APBDes has its own role in accordance with their respective main duties and functions.

Role of the Village Head

- a) Prepare the Decree of the Compilation Team
- b) Discussing the Ranperdes APB Village and Ranperdes APB Village Amendment with the BPD
- c) Establishing Perdes APB Village and Perdes APB Village Amendment
- d) Socializing Perdes APB Desa, APB Desa Amendments and Perdes APB Desa Accountability Perdes
- e) Establish policies for the implementation of the Village APB

- f) Establishing village goods management policies
- g) Issuing the Village Financial Management Technical Implementation Decree (PTPKD)
- h) Assign the village treasurer
- i) Assign officers to collect village revenue
- j) Establish village asset management.

Role of the Village Secretary

- a) Lead the preparation of the Work and Budget Plan (RKA)
- b) Preparing Village APB Ranperdes, Village APB Amendment Ranperdes and Village APB Accountability Ranperdes.
- c) Check and recommend the RAB proposed by the executor.
- d) Draft Village Head Decrees related to the Implementation of Perdes APB Desa and APB Desa Amendments.
- e) Documenting the process of preparing APBD Desa, APBD Desa Amendments, and APBD Desa Accountability.
- f) In carrying out his duties, the Village Secretary is assisted by the Village Financial Management Technical Executive (PTPKD).

The role of the Village Consultative Body (BPD)

- a) Discussing the Raperdes APB Desa and APB Desa Amendment with the village head in order to obtain joint approval (the discussion emphasizes the suitability of the RAPBDesa with the Village RKP).
- b) Approve and stipulate the Village APB and Village APB Amendments together with the Village Head.
- c) Oversee the Village Budget Formulation and Implementation Process.

Role of the Community

- a) Consolidate the participants involved in the process.
- b) Aggregation of interests (bringing together different interests).
- c) Selecting preferences (priorities) of programs and activities.
- d) Monitoring and evaluation of the implementation of Perdes APB Desa.
- e) Involved in the preparation of the RKA (according to the activity theme).

Regent's role

- a) Conduct Evaluation
- b) Coaching
- c) Conducting Surveillance
- d) In carrying out this task, the Regent delegates the task to the Camat and the regional work unit in charge of village empowerment.

The stages of preparing the Draft APBDesa must be prepared by the Village Government after the regent/mayor stipulates the regent/mayor regulation regarding the Guidelines for Preparing the APBDesa for the current year. This regulation is to determine the amount of Village Fund for each village.

It is the obligation of the Regent/Mayor to convey and socialize to the Villages the Regent/Mayor regulation on the procedures for distributing and determining the details of the Village Fund. The following is a scheme of the roles and parties involved in the preparation of the APBDes.

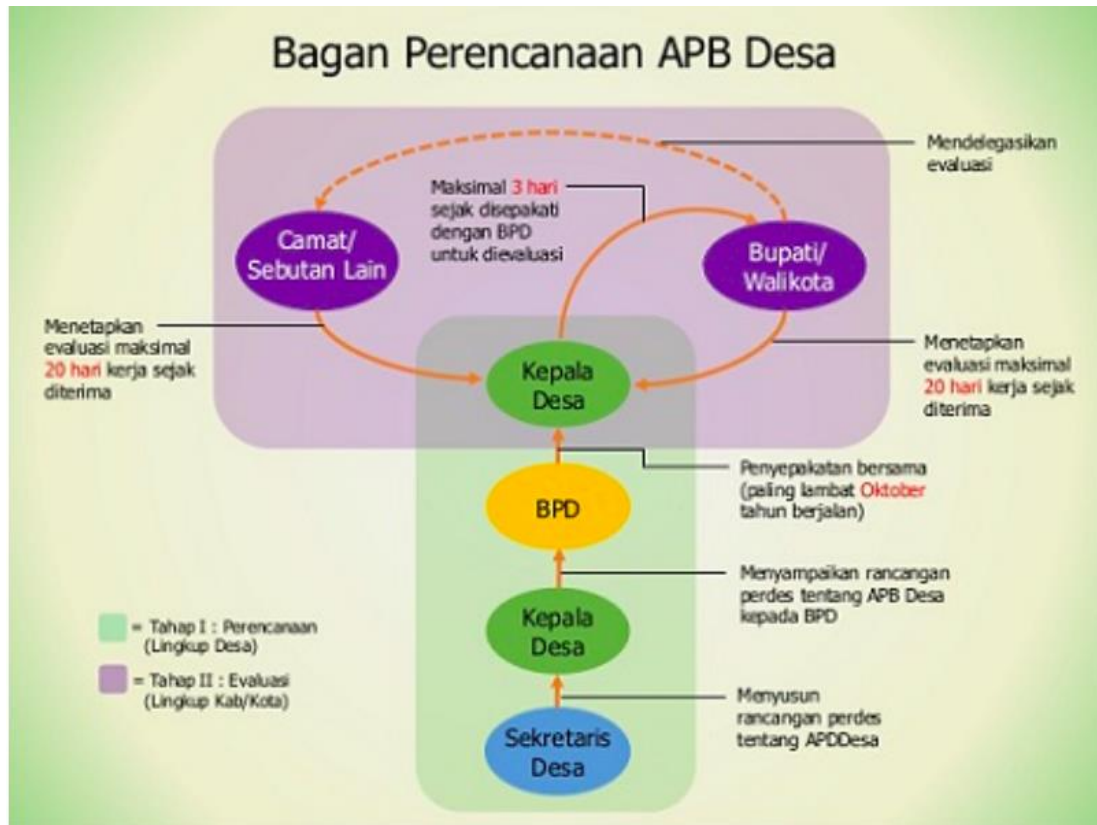


Figure.2 the preparation of the APBDes

Infographic source: Rarang Selatan Village Website

CONCLUSIONS AND RECOMMENDATIONS

The socialization of the preparation of the Village Revenue and Expenditure Budget (APBDes) is very useful for village officials in Jorong Sub-district, because it adds insight related to the importance of APBDes, how to make it, who is involved and the time process in implementing APBDes. This socialization activity adds understanding to the village apparatus, especially for those who still do not really understand the system used. This is one of the efforts made by STIA Bina Banua to improve the understanding and ability of village officials in Jorong District, Tanah Laut Regency. The drafting stage is related to the aspiration gathering process, which is officially coordinated by the BPD and conducted through village meetings. The entire community is involved in the village meeting through several representatives such as RT heads, RW heads, and community leaders. The next stage is ratification, which is the task of the BPD and the village government as well as invited figures to discuss and ratify. The APBDes actively involves the community. The inhibiting factor in the preparation of the APBDes, is that not all aspirations submitted will be budgeted for because they will be considered on a priority scale only.

REFERENCES

- Aswari, Z., Turi, L. O., & Murniati, M. (2019). Efektivitas Penggunaan Anggaran Pendapatan dan Belanja Desa (Apbdes) Tahun 2017 Desa Kondowa Kecamatan Pasarwajo Kabupaten Buton. *Jurnal Online Program Studi Pendidikan Ekonomi*, 4(2), 54. <https://doi.org/10.36709/jopspe.v4i2.13767>
- Etika, C. (2018). Kebijakan Pengentasan Kemiskinan Melalui Dana Desa Dan Penguat Otonomi Desa. *Journal of Economic, Business and Accounting (COSTING)*, 2, 70-75. <https://doi.org/10.31539/costing.v2i1.368>
- Government Regulation Number 43 of 2014 concerning Regional Financial Management.
- Government Regulation Number 72 of 2005 Concerning Sources of Village Revenue.
- Hadi, K., Sihidi, I. T., Werefriandus, M. (2022) Partisipasi Masyarakat Dalam Penyusunan APBDes di Desa Pait Kecamatan Kasembon Kabupaten Malang Tahun Anggaran 2019. <https://doi.org/10.30656/sawala.v10i1.4623>
- Law No. 33/2004 on Central and Regional Financial Balance.
- Law Number 6 of 2014 on Villages.
- Law Number 9 of 2015 concerning Regional Government.
- Minister of Home Affairs Regulation Number 113 of 2014 concerning Regional Financial Management Guidelines.
- Minister of Home Affairs Regulation Number 37 of 2007 concerning Village Financial Management.
- Pamungkas, B. A. (2019). Pelaksanaan Otonomi Desa Pasca Undang-Undang Nomor 6 Tahun 2014 Tentang Desa. *Jurnal Usm Law Review*, 2(2), 210. <https://doi.org/10.26623/julr.v2i2.2271>

Rachmawati, D., Nurjaman, A., & Sihidi, I. T. (2022). Implementation of E-Voting in the Village Head Election (Pilkades) Selotinatah, Ngariboyo District, Magetan Regency. *Journal of Public Policy*, 8(1), 24-28.
<https://doi.org/10.35308/jpp.v8i1.3812>

Website Desa Rarang Selatan

Wisadnya, I. W. (2020). Otonomi Desa Dalam Pengelola Keuangan Berdasarkan Undang-Undang No 6 Tahun 2014. *Jurnal Ilmiah Raad Kertha*, 2(2), 73-81.
<https://doi.org/10.47532/jirk.v2i2.163>