

Implementation of Village Budget and Expenditure Budget (APBDes) in 2019 Suka Ramai Village, Padang Tualang District, Langkat Regency, Indonesia

Jalilah Ilmiha^{1*}, Lusi Elviani Rangkuti², Farida Khairani Lubis³, Shofwan Andri⁴
Fakultas Ekonomi, Universitas Islam Sumatera Utara

Corresponding Author: Jalilah Ilmiha jalilah.ilmiha@fe.uisu.ac.id

ARTICLE INFO

Keywords: Village Income, Expenditure Budget (APBDes), Budget Management, Village, Budget Transparency

Received : 11 November

Revised : 12 December

Accepted: 13 January

©2022 Ilmiha, Rangkuti, Lubis, Andri : 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 purpose of this study was to determine the implementation of the Village Revenue and Expenditure Budget (APBDes) in Suka Ramai Village, Padang Tualang District, Langkat Regency, Indonesia. This research is motivated by the fact that several areas are still found related to irregularities in village financial management. Data collection techniques used in this study were interviews, observation. The data analysis method in this study used a descriptive analysis method with a qualitative approach. The resource persons in this study were the village head, village secretary, and village treasurer in Suka Ramai Village. The results of this study indicate that the APBDes program in Suka Ramai Village has implemented the concept of participatory development of rural communities as evidenced by the application of participatory principles. And the implementation of the APBDes program in Suka Ramai Village has implemented transparent, accountable, participatory principles in accordance with the Minister of Home Affairs Regulation (Permendagri) No. 113 of 2014.

INTRODUCTION

APBDes is a financing for the annual development program organized by the village government. The APBDes determined by the Village Head and the Village Consultative Body are APBDes determined from the results of the preparation of the APBDes draft made by the Village Head by listening to the aspirations of the village community (Nurhakim & Yudianto, 2018; Widiyaningrum & Wiguna, 2021). The APBDes program in Suka Ramai Village is carried out in the context of empowering village communities and in village development. In the APBDes management planning, the village government is open to the whole community (Barokah, 2020; Subandi & Musriadi, 2020). As according to the opinion of the Suka Ramai Village Head who said that the APBDes management process involved elements of the community, starting from the initial planning stage with the *Dusun* Deliberation (Musdus, *Dusun* is a small village), Village Deliberation (Musdes), Village Development Planning Deliberations (Musrenbangdes). Where not all walks of life were invited to gather, but every hamlet was involved, such as religious leaders, community leaders, youth leaders, religious leaders, community leaders, and others.

They were invited and then the village government explained how much the village fund was, how much was the allocation of village funds which was conveyed orally in a deliberation forum meeting, then billboards or information boards were made and installed in strategic places to be read by the community, especially the people of Suka Ramai Village. For Musdus planning, usually at the initial stage, the village government comes to the hamlet to invite residents, village heads, youth leaders, religious leaders at which time proposals can be submitted, such as what is needed in the hamlet, what is needed by the community in the hamlet (Karyana, 2011; Zulaifah, 2020; Sari, 2020). The proposal will be accommodated in the APBDes if it can be realized using the Village Fund Allocation or the Village Fund, the aspirations will be absorbed and will be brought together again with the Village Consultative Body (BPD), which ones may be implemented and which ones are not (results: interview with the village head).

This is also in accordance with the opinion of the Suka Ramai Village Secretary who said that the level of community participation in the APBDes management planning process in Suka Ramai Village was very good. Because what will be built is the hamlet, its territory, so inevitably the village community will attend the deliberation forum to submit proposals or provide input (results of interviews with the Village Secretary). As stated by the Head of Financial Affairs (Head of Financial Affairs/Village Treasurer Suka Ramai village development program funded from the APBDes there are developments such as concrete ditches, drilled wells for hamlets that really lack clean water, providing stationery assistance for the education sector, such as Education. Early Childhood Education (PAUD), provides assistance for health facilities, such as providing medicines for the elderly (Results of interview with Head of Finance/Village Treasurer).

Then the Suka Ramai Village Head also added that those who were present at the Musrenbangdes or village meetings in the context of planning for

APBDes management were attended by representatives of the District, such as the District Head, District Secretary, and Village Government, such as the Village Head, Village Secretary, and others. as well as community leaders, religious leaders, youth leaders, community leaders, religious leaders, BPD (Village Consultative Body), LPMD (Village Community Empowerment Institution), PKK (Family Welfare Empowerment), *Karang Taruna*. All institutions in the village are present, even if they are limited to representatives or not all members are present, for example there are 10 or 20 members of the Youth Organization, the Chairperson, Secretary, Treasurer are required to attend (Results of the interview with the Village Head).

Planning is the beginning of an activity, if planning is carried out properly and well, it will have a great influence on the implementation and results of activities (Yuliana et al., 2018; Ambarriani, 2020; Nababan et al., 2020; Permatasari et al., 2021). Determination of planning will be guaranteed if in the process it really refers to the provisions and is based on the principles of village financial management. In this case the principles in realizing the planning process are:

Table 1. Principles of Realizing the Planning Process

Principle	Explanation of the principle	Required
Participation	<ul style="list-style-type: none"> - The Village Government opens space/involves the community in preparing the RKPDes (Village Government Work Plan) and the Draft APBDes - The Village Consultation Agency conducted a consultation with the community before discussing the Draft APBDes with the Village Government - The community provides input to the village government and/or village deliberation agency 	<ul style="list-style-type: none"> -The commitment of the village head to optimally involve the community - Citizens who understand the provisions and technical preparation of the APBDes - Rules and Mechanisms of Working of the Village Consultative Body which ensures Public Consultation - The working procedure of the Village Consultative Body to absorb and accommodate the

		aspirations of the community
Transparency	Announce, inform the schedule, agenda, and planning process, as well as the results of open planning to the public	<ul style="list-style-type: none"> - The socialization was carried out officially by the Village Government and the Village Consultative Body - Infrastructure for disseminating information - The community cares about information
Accountable	<ul style="list-style-type: none"> - The process (activity stage) is carried out according to the provisions - Activities carried out by competent parties - Plans are prepared based on community aspirations and data - The plan is agreed upon by the parties concerned 	<ul style="list-style-type: none"> - Announced, socializing the provisions and processes of the preparation of the APBDes - The discussion of the APBDes draft is carried out openly, in the sense that it can be attended by the community - The community that cares about the discussion of the APBDes
Order and budget discipline	<ul style="list-style-type: none"> - Allocating a certain amount of budget in the APBDes to finance the planning process - The budget is used appropriately and only for planning activities 	Details of activities in the planning process that require reasonable funding support

The use of funds must be in accordance with the needs and scale of priorities needed by the people of Suka Ramai Village. To implement the work program, the Village Implementation Team must look at the Village Medium - Term Development Plan (RPJMDes) which contains the preparation of the Village Development Work Plan which is a reference for the Village Government in preparing the APBDes. Where the results of the planning will be a guideline for the implementation of village governance in village development for a period of one year. Thus, the agreed planning must also be transparent, can be known

by all village communities and can later be accounted for (Jika et al., 2018; Christmas et al., 2020; Putri et al., 2022). Therefore, this study aims to describe the implementation of the Village Revenue and Expenditure Budget (APBDes) in the village of Suka Ramai, Padang Tualang District, Langkat Regency, Indonesia.

THEORETICAL REVIEW

In the planning of the APBDes program in Suka Ramai Village, the concept of participatory development in the village community is evidenced by the application of participatory principles. And the implementation of the APBDes program in Suka Ramai Village has implemented transparent, accountable, participatory principles in accordance with Minister of Home Affairs Regulation No. 113 of 2014. In the discussion in this study village financial management will refer to the Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management, but after research in Suka Ramai Village, it is known that the Regulation of the Minister of Home Affairs which is imposed in Village Finance Management is the Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management. The regulation provides technical guidelines regarding village financial management that must be based on the principle of transparent, accountable, participatory, and carried out in an orderly manner and budget discipline. The APBDes accountability technically or administratively is good, but in the case of accountability of financial administration, human resource competence in the management of the APBDes is still experiencing obstacles, so that it still requires assistance from local government officials to adjust changes in regulations every year. And the supervision process in Suka Ramat Village follows the procedure of the implementation of the APBDes where the implementation is carried out by the implementing team.

METHODOLOGY

For the management of financial administration carried out in Suka Ramai Village, it can be said to be in accordance with the principle of accountability, as the results of interviews with informants who say that understanding of financial administration management can also be known from the statement, that the management of financial administration is completed with valid evidence and can be accounted for (Results of interviews with the Village Secretary). This information shows that the accountability system for implementing APBDes in Suka Ramai Village has implemented the principle of accountability. The APBDes management has also carried out financial administrative accountability well, namely where every expenditure must be accompanied by evidence (results of an interview with the Head of Financial Affairs/Village Treasurer).

RESULTS AND DISCUSSIONS

Implementation of APBDes Management

Table 2. Suka Ramai Village Budget Report 2019

Description	Budget (in rupiah IDR)	Information
Village Fund	751.015.000	
Tax and Retribution	10.826.000	
Revenue Sharing Funds		
Allocation of village funds	512.317.000	
Village Original Revenue	-	
Etc	-	
Total Pendapatan	1.274.158.000	

Source : Suka Ramai Village APBDes Report Data in 2019

From Table 1 above, it can be seen that the revenue budget obtained by the SS Village Government can be managed properly. Where the Village Fund is greater than the allocation of village funds, with village funds of Rp 751,015,000,- allocated to the village of Rp. 512,317.00,- according to the needs of the Suka Ramai Village. One of the principles in financial management is to comply with the laws and regulations (Meutia & Liliana, 2018; Supheni et al., 2019; Achyani, 2019). The APBDes management which is the focus of this research must refer to the applicable laws and regulations (Khotimah et al., 2018; Hertati, 2021; AR Yanuar & Priyono, 2021). The following are the laws and regulations that are used as the basis for the implementation of the APBDes in Suka Ramai Villages for the 2019 budget year, namely:

1. Law Number 6 of 2014 concerning Villages
2. Government Regulation Number 5 of 1982 concerning the Transfer of the Capital of the Langkat Level II Regency from the Kodya Dati II Binjai region to Stabat City in the Langkat Regency II Region
3. Government Regulation Number 10 of 1986 concerning Changes to the Regional Limits of Binjai Level II, Regional Level II Regency and Deli Serdang Level II Region
4. Government Regulation Number 43 of 2014 concerning Regulation of Implementation of Law Number 6 of 2014 concerning Villages
5. Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management

Implementation of Village Budget and Expenditure Budget (APBDes) Suka Ramai Village in 2019

The stage of implementing village financial management has actually begun from village planning as stipulated in the Village medium-term development plan (RPJMDes) and Village Government Work Plan (RKPDDes) (Khoeriyah, 2020; Setiabudhi & Putra, 2020; Sumadi et al., 2022). However, the implementation stage is often identified with the process of realizing the unit/post budget. The implementation of activities whose financing is sourced

from the APBDes, carried out by the Village Implementation Team in Suka Ramai Village. Village Heads and Village Apparatuses to socialize community empowerment programs planned by the village starting from the hamlet, after the hamlet is completed and then a village development planning (Musrenbangdes) is carried out involving all existing institutions in the village, village head, village deliberation agency, and other village apparatus .

As in the opinion of the Suka Ramai Village Head which states that the role of the village government in the delivery of information clearly and openly to the community in the process of implementing the APBDes. Namely where the initial stage before the *Dusun* (*Dusun* is referred to as a government that is under the auspices of the village government) Deliberation meeting was made, the village community was invited then the village head and the village apparatus socialized that the hamlet deliberation would be held in each hamlet. So the information reaches the community so that the community can take the time to attend the deliberations where the way it can be delivered with written invitations for community leaders, heads of institutions, members of the institution, and for the community who are not involved in the institution in the village of their delivery through the *perwiritan* (term for the association of mothers of recitation in Islam) which is routinely held at village.

So, the role of the government through socialization, whatever the activities to be taken are socialized in advance, the proposal from the community will be socialized and close together with the Village Consultative Body. Because the Village Head cannot fully make a decision, still must coordinate with the Village Consultative Body in making decisions (results of interviews with the village head). In terms of the principle of the transparency of the village government in the implementation of the APBDes, it cannot only be according to the understanding of the village head and other village officials (Arbain & Ariyani, 2019), but still refers to the laws, regulations of the Minister of Home Affairs, Regent Regulations, and Village Regulations (results of interviews with the Village Secretary). In the implementation of activities sourced from the APBDes, openness is needed to the village community and as a tangible form of information disclosure of the APBDes program in Suka Ramai Village (Susilowati et al., 2018; Kairupan & Mantiri, 2020). You do this by installing information boards that contain large APBDes funds in the current year, so that the village community can read and see the management of the APBDes.

This is in accordance with the opinion of the Suka Ramai Village Head who said that the role of the community in the process of implementing programs funded from the APBDes for development programs that are infrastructure development, especially Suka Ramai Village (Robinson et al., 2014; Kurniawati & Widyastuti, 2022). But this is also suggested from the central government for the whole village to continue to empower the management, which must involve the local community and if there are natural resources that can be used in the area. So it is more revealed than taking from outside the region, as in terms of labor taking, development materials if it is still able to be provided by the village. For example, such as the Rakyat Rejo constituency, if there is work or development programs funded from the APBDes, the local community or the

hamlet community is employed, including materials, building materials, if it can still be provided it will still be prioritized. Therefore, the development in Suka Ramai Village is carried out by the village community, with the aim of saving the budget and improving the economy of the villagers (Interview with the Village Head).

Reporting from the Implementation of the Village Revenue and Expenditure Budget (APBDes)

Reporting is carried out to determine the development of the APBDes, where the reporting of the APBDes has been proven by the accountability of the implementation of the APBDes program to the government at the top level is carried out periodically (Arbain & Ariyani, 2019; Susilawati et al., 2020; Zakiyah et al., 2020). As a program whose activities are annual cycles, then from planning, implementation to monitoring and evaluation is also carried out every year. As stated by the Suka Ramai Village Head, that the Village Head's accountability report is obliged to submit a realization report, what has been built in the previous year, it is usually at the beginning of the current year an accountability report will be submitted that the APBDes absorption through village funds and the allocation of village funds is built for what. Regarding the accountability report that is informed to the village community, which will invite community leaders, youth leaders, religious leaders, and others and it will be submitted in the hall, not in the hamlets anymore.

That is where the report will be submitted later, read it verbally in addition to the administrative report later for accountability to the sub-district, empowerment of the Village Community (PMD), and for the media used to reach the community there is still a file (Novandi & Adi, 2021), in addition to being read by the village head. And later there is also the minutes that the building that was built had been completed and it would be announced to the public (the results of interviews with the village head). This is also in line with the opinion of the Suka Ramai Village Secretary who said that regarding the submission of accountability reports in village financial management at the end of the time it was submitted according to a predetermined time limit, because village funds were divided into three stages further will be delayed. Therefore, the submission of the accountability report must be in accordance with the specified time limit, strived to be on time, unless unexpected things occur such as natural disasters, floods, and if there is a delay, an official report will be made of what is the obstacle, it will be reported through Minutes (Results of interviews with the Village Secretary).

Furthermore, the Head of Financial Affairs/Treasurer of the Suka Ramai Village stated that the type of reporting carried out by the village government in the process of accountability for the management of the APBDes. That is done using an application called the Village Financial System (Siskeudes) which is very helpful and facilitates the village government in village financial reporting (Trisnawati et al., 2020; Michael Musyaffi & Muna, 2020), besides there is also a written or manual accountability report (the results of interviews with the Village Finance/Treasurer). All income received and distributed to the Village through

a bank account in the name of the village, its use is determined based on the APBDes. In Suka Ramai Village, there is a bank account in the name of the village government that receives the Village Fund Allocation (ADD), and in Suka Ramai Village, the bank account in the name of Suka Ramai Village is not a personal account belonging to the Village Head or Village Treasurer (Results of interviews with the Village Head).

Accountability of the implementation of the Village Budget and Expenditure Budget (APBDes)

Village Regulation concerning Accountability for the Implementation of the APBDes and Decree of the Village Head regarding the accountability of the Village Head is submitted to the Regent/Mayor through the Camat. The Village Regulation regarding the APBDes budget is one of the local legal products that must routinely be reported and realized by the village government in once a year (Mahluk et al., 2022), where the APBDes is the main financing for developing the village to be more advanced and better.

In addition to the form of accountability in the form of an accountability report, another form of accountability for village financial management is to inform the community about the accountability report on the realization of the APBDes implementation (Bustaman et al., 2018; Syahril et al., 2020; Marota et al., 2021). In accordance with the statement of the Suka Ramai Village Head who said that the village government in implementing the principle of accountability in the accountability of the APBDes management, where accountability is a mandatory requirement in the management of the APBDes. And the reference remains in the law because the village deliberation, the village deliberation is indeed regulated in the law and is a mandatory requirement in any case, both in planning and realization reports. Where the stages remain the same, namely the Dusun Deliberation, Village Deliberation, involving the Village Community, and known by the Village Consultative Body, which is clearly based on the Law, Regulation of the Minister of Home Affairs, Regent Regulations (results of interviews with the Village Head).

Then as said by the Head of Financial Affairs/Village Treasurer Suka Ramai, that in making accountability in accordance with applicable regulations there are no difficulties from the village government. Because everything is made with systems and applications and the difficulty may only be in the number of activities and accountability reports and the realization once there are activities. So there is accountability, maybe only making reports, in fact, sometimes the time limit is not sufficient so that sometimes it is urgent while sometimes the work is still half done (Results of interviews with the Head of Financial Affairs/Village Treasurer). This is supported by the process or action in the field which shows that the funds issued have been physically accounted for, although from an administrative point of view it is not completely perfect. However, efforts to improve, learn, and improve from the administrative side are continuously being made towards perfection. The weakness of human resources is also a major obstacle in efforts to improve the accountability of the APBDes administration. From a physical point of view, development accountability in Suka Ramai Village

is generally good, where the results of development in Suka Ramai Village can be presented in the form of physical or infrastructure development:

Table 3. SS Village Physical Development or Infrastructure

	Infrastructure Made	Result
Suka Ramai Village	Hardening of the Rakyat Rejo Dusun Road	Good
	Integrated Service Post (Posyandu) for the community	Good
	Drainage of Dusun	Good
	Rabat Beton Dusun Tegal Rejo	Good
	Making a Mobile Security Post (Poskamling)	Good

Source : Suka Ramai Village APBDes Report and Field Observation Results

From the table above, it shows that the accountability of the APBDes in Suka Ramai Village is good in terms of physical. Evaluation of the implementation of the program also guides the community to actively participate in providing input and suggestions in the implementation of the APBDes. Where the implementation of the principle of accountability is also supported by the APBDes accountability report in Suka Ramai Village. For the management of financial administration carried out in Suka Ramai Village, it can be said to be in accordance with the principle of accountability, as the results of interviews with informants who say that understanding of financial administration management can also be known from the statement, that the management of financial administration is completed with valid evidence and can be accounted for (Results of interviews with the Village Secretary). This information shows that the accountability system for implementing APBDes in Suka Ramai Village has implemented the principle of accountability. The APBDes management has also carried out financial administrative accountability well, namely where every expenditure must be accompanied by evidence (results of an interview with the Head of Financial Affairs/Village Treasurer).

Evaluation of the Implementation of APBDes Management

The implementation of APBDes management is carried out after the funds are received by the village head, where all expenses are issued by the Head of Financial Affairs/Treasurer of Suka Ramai Village through a bank account in the name of the Suka Ramai Village Government in accordance with the memorandum received. APBDes planning is guided by Minister of Home Affairs Regulation No.113 of 2014 Articles 20, 24, 38, and 44 concerning Village Financial Management which explains that (Aliman & Angi, 2020; Seran, 2021):

1. All village receipts and expenditures in the framework of implementing village authority are carried out through the village treasury account.
2. Specifically for villages that do not yet have banking services in their area, the regulations are stipulated by the Regency/City Government.

3. All village receipts and expenditures as referred to in paragraph (1) must be supported by complete and valid evidence.

Based on these regulations, this shows that the Suka Ramai Village has implemented the process of implementing the APBDes management well and can be accounted for in accordance with Minister of Home Affairs Regulation No. 113 of 2014.

Evaluation of the APBDes Implementation Report

The reporting process in the management of APBDes in Suka Ramai Village is quite good. The Suka Ramai Village Head also strives to continue to learn, improve, and improve from the administrative side so that it continues to be carried out towards better reporting. If it is associated with the provisions of the Regulation of the Minister of Internal Affairs no. 113 of 2014 concerning the report on the realization of the APBDes implementation that the village head submits a report on the realization of the APBDes Implementation to the Regent/Mayor in the form of:

1. First Semester Report

The first semester report is in the form of a report on the Realization of the APBDes. Reports on the realization of the implementation of the APBDes are submitted no later than the end of July the current year.

2. Final Semester Report of the Year

The year-end report is submitted no later than the end of January the following year. Based on the Minister of Home Affairs Regulation No.113 of 2014, it can be said that the reporting process in the Suka Ramai Village has been running quite well.

Evaluation of APBDes Management based on Accountability

The accountability process in Suka Ramai Village is administrative in nature. Where administrative responsibility is in the form of a Letter of Accountability (SPJ) which describes the budget, realization. According to the Minister of Home Affairs Regulation No. 37 of 2007 concerning Guidelines for Village Financial Management, that accountability is conveyed in the form of reporting the results of the implementation of APBDes management (Kadjudju et al., 2017; Zulkarnain & Nurdiati, 2020). Reports are carried out every month (periodic reports) and at the end of the year and are carried out structurally from the Village Head to the Camat, then by the Camat forwarded to the Regent.

CONCLUSIONS AND RECOMMENDATIONS

The purpose of this study was to determine the implementation of the Village Revenue and Expenditure Budget (APBDes) in Suka Ramai Village, Padang Tualang District, Langkat Regency, Indonesia. This research is motivated by the fact that several areas are still found related to irregularities in village financial management. Data collection techniques used in this study were interviews, observation. The data analysis method in this study used a descriptive analysis method with a qualitative approach. The resource persons in this study were the village head, village secretary, and village treasurer in Suka

Ramai Village. The results of this study indicate that the APBDes program in Suka Ramai Village has implemented the concept of participatory development of rural communities as evidenced by the application of participatory principles. And the implementation of the APBDes program in Suka Ramai Village has implemented transparent, accountable, participatory principles in accordance with the Minister of Home Affairs Regulation (Permendagri) No. 113 of 2014.

In the planning of the APBDes program in Suka Ramai Village, the concept of participatory development in the village community is evidenced by the application of participatory principles. And the implementation of the APBDes program in Suka Ramai Village has implemented transparent, accountable, participatory principles in accordance with Minister of Home Affairs Regulation No. 113 of 2014. In the discussion in this study village financial management will refer to the Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management, but after research in Suka Ramai Village, it is known that the Regulation of the Minister of Home Affairs which is imposed in Village Finance Management is the Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management. The regulation provides technical guidelines regarding village financial management that must be based on the principle of transparent, accountable, participatory, and carried out in an orderly manner and budget discipline. The APBDes accountability technically or administratively is good, but in the case of accountability of financial administration, human resource competence in the management of the APBDes is still experiencing obstacles, so that it still requires assistance from local government officials to adjust changes in regulations every year. And the supervision process in Suka Ramat Village follows the procedure of the implementation of the APBDes where the implementation is carried out by the implementing team.

Based on the results of the analysis, evaluation, and conclusions regarding the management and implementation of the Village Budget (APBDes) in Suka Ramai Village, in accordance with Minister of Home Affairs Regulation No. 113 of 2014 based on the principles of transparency, accountability, and participatory, the authors submit several suggestions related to this research.

1. For the Village Government

- a. Continuous improvement is the focus of the APBDes by following the latest laws and regulations, so that the village government can manage the existing budget properly, especially for spending funds.
- b. Development of APBDes management is an effective means for the success of the APBDes program, therefore an understanding of the principles of transparency, accountability, and participation must be carried out by Village Government Officials, Village Consultative Body, and community leaders to increase the enthusiasm, motivation, and creativity of the community in development Suka Ramai village.
- c. Continue to maintain the principles of transparency, accountability, and participation in the management of the APBDes, especially in Suka Ramai Village and be open to all communities regarding the

management of the APBDes, without excluding the village community even though they are not residents of the village.

2. For further researchers
 - a. In order to add respondents or parties to be interviewed, especially such as the Village Consultative Body and village communities in collecting data through interview techniques to be able to assess the accountability of the village government in the management of the APBDes.
 - b. It is better to first coordinate with the respondents regarding the time that will be used to conduct interviews.

FURTHER STUDY

Furthermore, the Head of Financial Affairs/Treasurer of the Suka Ramai Village stated that the type of reporting carried out by the village government in the process of accountability for the management of the APBDes. That is done using an application called the Village Financial System (Siskeudes) which is very helpful and facilitates the village government in village financial reporting (Trisnawati et al., 2020; Michael Musyaffi & Muna, 2020), besides there is also a written or manual accountability report (the results of interviews with the Village Finance/Treasurer).

DAFTAR PUSTAKA

- Achyani, F. (2019). THE DETERMINANT ACCOUNTABILITY OF VILLAGE FUNDS MANAGEMENT (Study in the Villages in Wonogiri District). *Riset Akuntansi Dan Keuangan Indonesia*, Vol 4, No 2 (2019), 118-135. <https://doi.org/10.23917/reaksi.v4i2.8521>
- Aliman, L. P., & Angi, Y. F. (2020). AKUNTABILITAS PENGELOLAAN DANA DESA PADA DESA BENTENGRIWU KECAMATAN BORONG KABUPATEN MANGGARAI TIMUR. *JURNAL AKUNTANSI : TRANSPARANSI DAN AKUNTABILITAS*, 8(1), 28-37. <https://doi.org/10.35508/jak.v8i1.2364>
- Ambarriani, A. S. (2020). Implementation of Good Governance in Indonesia's Village Fund Program (Program Dana Desa) to Accelerate Community Welfare: A Case Study in Sleman, Daerah Istimewa Yogyakarta Province. *International Journal of Innovation, Management and Technology*, 11(4), 122-129. <https://doi.org/10.18178/ijimt.2020.11.4.888>
- AR Yanuar, F., & Priyono, N. (2021). Internal Control in Refocusing and Use of Danurejo Mertoyudan Magelang Village Funds in Pandemic Covid-19 Outbreak. *Jurnal RAK (Riset Akuntansi Keuangan)*, 5(2), 150-162. <https://jurnal.untidar.ac.id/index.php/RAK/article/view/3656>
- Arbain, T., & Ariyani, E. (2019). Village Funds Mismanagement in Policy Evaluation Perspective in Jejangkit Pasar Village of South Kalimantan. *Iapa Proceedings Conference*, 6, 427. <https://doi.org/10.30589/proceedings.2019.287>
- Barokah, R. I. (2020). Management of Village Finance to Achieve Good Governance in Talagasari, Garut. *JCIC : Jurnal CIC Lembaga Riset Dan Konsultan Sosial*, 2(1), 11-18. <https://doi.org/10.51486/jbo.v2i1.49>
- Bustaman, B., Amalia, E., & Jalaluddin, J. (2018). A Performance Analysis of Village Fund Management: A Case Study in Lut Tawar District - Indonesia. *Journal of Accounting Research, Organization and Economics*, 1(2), 112-121. <https://doi.org/10.24815/jaroe.v1i2.11675>
- Christmas, R. Da, Mite, E., Maturbongs, E. E., Laode, I. C., Saragih, D. P., & Laiyan, D. (2020). Transparency in Village Fund Financial Management. *Musamus Journal of Public Administration*, 2(2), 63-67. <https://doi.org/10.35724/mjpa.v2i2.2802>
- Hertati, D. (2021). Analysis of Accountability, Transparency and Participation of Village Funds Management in Pejambon Village, Sumberrejo District, Bojonegoro District. *Nusantara Science and Technology Proceedings*,

2021, 334–344. <https://doi.org/10.11594/nstp.2021.0951>

- Jika, I. K., Yasa, I. N., & Mesa, B. D. (2018). Transparency In Management of Village Fund Allocation (Case Study at Kalembu Ndaramane Village , East Wewena Subdistrict , Southwest Sumba Regency). *SINTESA, Jurnal Ilmu Sosial Dan Ilmu Politik*, 9(2), 80–83. <https://doi.org/https://doi.org/10.22225/sintesa.9.2.1281.80-83>
- Kadjudju, D., Morasa, J., & Lambey, R. (2017). ANALISIS PENERAPAN PERMENDAGRI NO.113 TAHUN 2014 DALAM PERENCANAAN, PELAKSANAAN DAN PERTANGGUNGJAWABAN APBDes (STUDI KASUS DESA MOTANDOI DAN MOTANDOI SELATAN KECAMATAN PINOLOSIAN TIMUR KABUPATEN BOLAANG MONGONDOW SELATAN). *GOING CONCERN: JURNAL RISET AKUNTANSI*, 12(01), 160–168. <https://doi.org/10.32400/gc.12.01.17201.2017>
- Kairupan, S. B., & Mantiri, J. (2020). Openness of Public Information in the Management of Village Funds in North Minahasa Regency. *Proceedings of the 3rd International Conference on Social Sciences (ICSS 2020)*, 473(Icss), 1–4. <https://doi.org/10.2991/assehr.k.201014.001>
- Karyana, A. (2011). PENGORGANISASIAN PERENCANAAN DESA: KAJIAN DI DESA KALONGSAWAH KECAMATAN JASINGA KABUPATEN BOGOR. *Jurnal Organisasi Dan Manajemen*, 7(2), 140–156. <https://doi.org/https://doi.org/10.33830/jom.v7i2.100.2011>
- Khoeriyah, E. (2020). KEBIJAKAN RENCANA PEMBANGUNAN DESA SEBAGAI USAHA KESEJAHTERAAN SOSIAL MASYARAKAT DI DESA CIDOKOM. *EMPATI: Jurnal Ilmu Kesejahteraan Sosial*, 7(2), 102–114. <https://doi.org/10.15408/empati.v7i2.11331>
- Khotimah, H., Kustono, A. S., & Martiana, N. (2018). TRANSPARENCY AND ACCOUNTABILITY IN MANAGEMENT OF VILLAGE ADMINISTRATION REVENUE AND EXPENDITURE BUDGET (APBDES). *Muhammadiyah International Journal of Economics and Business*, 1(1), 27–38. <https://doi.org/10.23917/mijeb.v1i1.7303>
- Kurniawati, R., & Widyastuti, Y. (2022). Effectiveness Of Village Revenue and Spending Budget Management (APBDes) In 2020 In Kadu Village, Curug District, Tangerang Regency. *International Journal of ...*, 2(2), 1–12. <https://journal.epistemikpress.id/index.php/IJSSR/article/view/69%0Ahttps://journal.epistemikpress.id/index.php/IJSSR/article/download/69/62>
- Mahluk, H., Dunggio, T., & Sukrianto. (2022). ANALYSIS OF VILLAGE

- FINANCIAL PLANNING IN TOWAYU VILLAGE, PAGUYAMAN PANTAI DISTRICT, BOALEMO DISTRICT. *Journal of Economic, Business, and Administration (JEBA)*, 2(2), 50–59. <https://journals.ubmg.ac.id/index.php/JEBA/article/view/228>
- Marota, R., Ilmiyono, A. F., & Erganda, I. S. (2021). QUO VADIS VILLAGE FINANCIAL MANAGEMENT: TRANSPARENCY VS ACCOUNTABILITY (CASE STUDY IN BOGOR DISTRICT). *Jurnal Aplikasi Bisnis Dan Manajemen*, 7(1), 223–230. <https://doi.org/10.17358/jabm.7.1.223>
- Meutia, I., & Liliana, L. (2018). The Management of Village Fund Finances. *Jurnal Dinamika Akuntansi*, 9(1), 63–81. <https://doi.org/10.15294/jda.v9i1.12009>
- Michael Musyaffi, A., & Muna, A. (2020). Task Technology-Fit of a Village Financial System (Siskeudes) to Increase Officers' Performance. *KnE Social Sciences*, 2020, 720–730. <https://doi.org/10.18502/kss.v4i6.6638>
- Nababan, R. E., Amin, M., & Badaruddin, B. (2020). Village Fund Implementation in Supporting Infrastructure Development: A Case Study in Purba Manalu Village, Humbang Hasundutan Regency, Indonesia. *International Journal of Multicultural and Multireligious Understanding*, 7(8), 251. <https://doi.org/10.18415/ijmmu.v7i8.1847>
- Novandi, H. R., & Adi, I. R. (2021). THE IMPACT OF LOCAL ECONOMIC DEVELOPMENT THROUGH COMMUNITY-BASED TOURISM ON ECONOMIC WELFARE OF THE COMMUNITY IN TAMANSARI VILLAGE, BANYUWANGI, EAST JAVA, INDONESIA. *Indonesian Journal of Social Work (IJSW)*, 5(1), 1–11. <http://jurnal.poltekesos.ac.id/index.php/ijsw/article/view/406>
- Nurhakim, I., & Yudianto, I. (2018). Implementation of Village Fund Management in Panyirapan Village, Sukanagara Village and Soreang Village, Soreang Sub-District, Bandung Regency. *Journal of Accounting Auditing and Business*, 1(2), 34. <https://doi.org/10.24198/jaab.v1i2.18346>
- Permatasari, P., Ilman, A. S., Tilt, C. A., Lestari, D., Islam, S., Tenrini, R. H., Rahman, A. B., Samosir, A. P., & Wardhana, I. W. (2021). The Village Fund Program in Indonesia: Measuring the Effectiveness and Alignment to Sustainable Development Goals. *Sustainability*, 13(21), 12294. <https://doi.org/10.3390/su132112294>
- Putri, P. P. S., Damayanti, R., & Hapsari, A. N. S. (2022). Village Fund Allocation Practice: The Investigation of Accountability and Transparency. *Jurnal*

Ilmiah Akuntansi, 6(2), 455. <https://doi.org/10.23887/jia.v6i2.40390>

- Robinson, U., Sumartono, Muluk, M. R. K., & Patton, A. (2014). Model implementation of infrastructures development policy for backward community empowerment at the border area in the district of malinau , north kalimantan. *Public Policy and Administration Research*, 3(4), 21-29. <https://iiste.org/Journals/index.php/PPAR/article/view/11674>
- Sari, B. R. (2020). Pengelolaan Keuangan Desa Ditinjau Dari Undang-Undang Desa Menuju Masyarakat Yang Mandiri. *Jurnal Lex Renaissance*, 5(2), 488-507. <https://doi.org/10.20885/JLR.vol5.iss2.art15>
- Seran, F. (2021). PENGELOLAAN ANGGARAN PENDAPATAN DAN BELANJA DESA (APBDes) TAHUN 2017. *Jurnal Poros Politik*, 1(3), 20-26. <https://doi.org/10.32938/jppol.v1i3.1525>
- Setiabudhi, I. K. R., & Putra, I. P. R. A. (2020). Surveillance Urgency to Prevent Village Fund Corruption. *Jurnal Magister Hukum Udayana (Udayana Master Law Journal)*, 9(3), 464. <https://doi.org/10.24843/JMHU.2020.v09.i03.p01>
- Subandi, M., & Musriadi, M. (2020). EVALUATION OF RURAL DEVELOPMENT PLANNING (RPJMDES AND RKPDES). *JIM UPB (Jurnal Ilmiah Manajemen Universitas Putera Batam)*, 9(1), 81-95. <https://doi.org/10.33884/jimupb.v9i1.2719>
- Sumadi, S., Ardhiarisca, O., Wijayanti, R. R., & Putra, R. (2022). Evaluation of Development Planning in Kemuning Lor Village, Arjasa District, Jember Regency. *Proceedings of the 2nd International Conference on Social Science, Humanity and Public Health (ICOSHIP 2021)*, 645(Icoship 2021), 33-39. <https://doi.org/10.2991/assehr.k.220207.006>
- Supheni, I., Rahmawati, & Probahudono, A. N. (2019). Impact Of Village Financial Implementation On Village Financial Management Accountability. *Jurnal Ekonomi*, 24(1), 111. <https://doi.org/10.24912/je.v24i1.479>
- Susilawati, D., Parwoto, P., Wulaningrum, P. D., & Tri Wijayanto, T. (2020). Good Governance Alokasi Dana Desa (ADD): Peran Perangkat dan Akuntabilitas Publik. *Journal of Applied Accounting and Taxation*, 5(1), 57-69. <https://doi.org/10.30871/jaat.v5i1.1506>
- Susilowati, N., Herdiani, A., & Widhiastuti, R. (2018). Village Community Participation Model in Village Funds Management to Exteriorize the Accountability. *KnE Social Sciences*, 3(10), 1024. <https://doi.org/10.18502/kss.v3i10.3190>

- Syahril, Fatmawati, Alwiyah, & Abrori, F. (2020). TRANSPARENCY OF VILLAGE FINANCIAL MANAGEMENT TO THE COMMUNITY (Case Study of Ketupat Village, Raas District, Sumenep Regency). *International Journal of Global Accounting, Management, Education, and Entrepreneurship (IJGAME2)*, 2(1), 7-23. <https://jurnal.stiepemuda.ac.id/index.php/ijgame2>
- Trisnawati, R., Ahyani, F., & Ulfiati, N. (2020). Determinants of the Quality of Village Financial Statements and the Implementation of SISKEU S ISKEUDes as a Mediation Variables. *JURNAL Riset Akuntansi Dan Keuangan Indonesia*, 5(3), 262-277. <https://doi.org/http://dx.doi.org/10.23917/reaksi.v5i3.12814>
- Widiyaningrum, W. Y., & Wiguna. (2021). EFEKTIVITAS PENGELOLAAN ANGGARAN PENDAPATAN DAN BELANJA DESA DI DESA SELAAWI KECAMATAN TALEGONG KABUPATEN GARUT. *GOVERNABILITAS (Jurnal Ilmu Pemerintahan Semesta)*, 2(2), 97-118. <https://doi.org/10.47431/governabilitas.v2i2.118>
- Yuliana, Rahmawati, C., Adamy, Y., Edwar, & Azlim. (2018). The Effectiveness Analysis of Village Funds Management Planning. In A. Muhadjier, Z. A. Muchlisin, & R. Mulyany (Eds.), *Proceedings of The 8th Annual International Conference (AIC) on Social Sciences* (pp. 37-43). Syiah Kuala University. <http://jurnal.unsyiah.ac.id/AICS-Social/article/view/12642>
- Zakiah, U., Sihombing, G. M. J., Al Aufar, M. Y., Syafira, N., & Hofifah, S. (2020). AKUNTABILITAS PEMERINTAHAN DESA DALAM PENGELOLAAN ANGGARAN PEMBANGUNAN DESA. *The Indonesian Journal of Public Administration (IJPA)*, 6(1), 67-76. <https://doi.org/10.52447/ijpa.v6i1.4133>
- Zulaifah, I. A. (2020). Perencanaan Pengelolaan Keuangan Desa (Studi Kasus pada Desa Jlumpang, Kecamatan Bancak, Kabupaten Semarang). *Jurnal Akuntansi Dan Pajak*, 21(01), 130-141. <https://doi.org/10.29040/jap.v21i1.981>
- Zulkarnain, Z., & Nurdiati, W. (2020). Analisis Penerapan Permendagri Nomor 113 Tahun 2014 tentang Pengelolaan Keuangan Desa (Studi pada Desa Bojongasih Kabupaten Sukabumi). *Jurnal Akuntansi Bisnis Dan Ekonomi*, 6(1), 1617-1632. <http://journal.widyatama.ac.id/index.php/jabe/article/view/472>