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Revenue Budget Management Analysis and Village Shopping In Binuang Village Kec. Balusu District. Barru

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Abstract

This research aims to investigate the management practices of Village Revenue and Expenditure Budget Financial Reports (APBDes) in Binuang Village, Balusu District, Barru Regency. The method used is a qualitative analysis method, which allows researchers to understand in depth the APBDes management practices and the qualitative aspects involved. The research results show that APBDes management in Binuang Village is based on the principle of transparency. This is reflected in the use of billboards or transparency boards, which provide detailed information regarding income, expenditure and financing listed in the APBDes. The existence of billboards or transparency boards helps the community to clearly understand the allocation of funds used by the village government. Apart from that, the research results also show that APBDes management practices in Binuang Village follow the principle of accountability. The reporting process for accountability in managing fund allocation is carried out regularly and in accordance with existing regulations. This shows that the village government is responsible for ensuring that the allocated funds are used appropriately and efficiently according to the needs and interests of the community. Thus, this research makes an important contribution to understanding APBDes management practices at the village level. These findings can be a basis for increasing transparency, accountability and efficiency in APBDes management in various other villages. Apart from that, this research also provides valuable information for local governments and other stakeholders to develop better policies in managing the APBDes to improve community welfare at the local level.

1. INTRODUCTION

A village is an area where people live who work together with the same norms and procedures that regulate social life. In Sociology, a village is a community which means a certain area whose members are bound by the purity of nature and eternal internal relationships and live together. Villages originate from communities that run their own affairs and are then recognized by the government.

The role of regional government in development is very important, such as developing infrastructure for community activities. The Joko Widodo – Jusuf Kalla government at that time supported national development by implementing a policy entitled Nawacita. The policy entitled Nawacita is a development priority program and a series of nine priority programs that have been written in the Vision, Mission and work program documents.

In realizing a just and prosperous society as regulated in the 1945 Constitution of the Unitary State of the Republic of Indonesia, the Indonesian nation must start a development paradigm from below (Villages), because the majority of the Indonesian population and its problems live in villages. Equitable development by prioritizing the interests of people living in rural areas and balanced with prolonged development can provide

positive impact on national development. Efforts to increase the implementation of national development continue to be made by the Indonesian Government to keep pace with the pace of city and village development. Development is a process of change in a better direction to create a just, prosperous and prosperous society

It is believed that the ratification of the Law on Villages can change the direction of development which tends towards urban areas. The hope is that villages can become the backbone of Indonesia's human and economic development. Rural development is proposed to emphasize the amount of urbanization with a focus on improving the welfare and quality of life of village communities. By starting the stage of building independent villages and sustainable development that has social, economic and environmental resilience. Through rural development, accelerating the development of independent villages and intertwining the local economy between villages and cities to narrow the gap.

The Village Revenue and Expenditure Budget (Apbdes) is an annual financial plan discussed and approved by the village government and village deliberative body, and stipulated by "Village Regulations". APBDes contains sources of income and distribution of village expenditure in one year. Government financial management is very important and must be monitored carefully in accordance with the policies set by the government.

Improper management of Village finances can result in development not being carried out properly. Apart from development, inappropriate use also slows down the Village's development and causes a lot of budget misappropriation. To realize development, good management of the Village Revenue and Expenditure Budget is required in accordance with statutory regulations. Therefore, this research discusses the management of the Village Revenue and Expenditure Budget, whether it is in accordance with existing laws and regulations and has an influence on Village development.

In the context of public accountability, local governments must optimize budgets economically, efficiently and effectively for community activities. Therefore, the Regional Revenue and Expenditure Budget (APBD), which is essentially a quantitative description of the goals and objectives of regional government as well as the main tasks and functions of work units, must be prepared in a structure that is oriented towards achieving a certain level of performance. This means that the APBD is able to provide a clear picture of the demands for the amount of funding for the various targets to be achieved, the main tasks and functions in accordance with the conditions, potential, aspirations and real needs of society for a certain period of time. In this way, the allocation of funds used to finance various programs and activities can provide benefits that are truly felt by the community and services that are oriented towards the public interest (PP No. 58 of 2005). Realization of the Regional Revenue and Expenditure Budget (RAPBD) which can be seen from the Budget Realization Report (LRA).

This report is one of the main regional government accountability reports because the government budget is the backbone of government administration. This budget has an important role in stability, distribution, allocation of public resources, organizational planning and control and performance assessment. Regional governments need to prepare appropriate instruments to manage regional assets in a professional, transparent, accountable, efficient and effective manner from the planning, distribution and utilization and supervision stages. This research is felt to be very important considering the need for an appropriate instrument to manage regional finances.

Rural development is an integral part of the development of 4 countries and has strategic significance, because rural areas are the foundation or cornerstone of the country's disaster resilience within the unity of Indonesia's national territory. The success of rural development has enabled equitable development and the achievement of social justice for all people, high economic growth, and healthy and dynamic stability.

Formally, the Indonesian State has issued Republic of Indonesia Law no. 6 of 2014 concerning Villages, as the underlying legal basis. Descriptively, a village is a legal community unit that has territorial boundaries with the authority to regulate and manage government affairs, the interests of local communities based on community initiative, origin rights and/traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

In PERMENDAGRI (domestic government regulation) No. 20 of 2018 concerning Village

Financial Management article 2 paragraph (1) which states that "Village finances are managed based on transparent, accountable, participatory principles and carried out in an orderly and disciplined manner."

budget ". Measuring performance in a government is the main thing for assessing the accountability of a government. So that the village government has an important role and is responsible for managing village finances so that their use is effective, efficient and development is right on target.

Research on village income and expenditure budget management has been widely carried out in Indonesia. One of the studies conducted in Indonesia by Titin Akmalia, a student at Muhammadiyah University of Makassar (2021) concluded that APBDes management in South Bontolangkasa Village was based on the principle of transparency by installing billboards/transparency boards containing items in the APBDes starting from income, expenditure to financing and accountability principles at the reporting stage in accountability for managing village fund allocations in accordance with existing regulations.

Based on the background description above, researchers are interested in conducting research with the title "Analysis of Village Revenue and Expenditure Budget Management in Binuang Village, District. Balusu District Barru"

2 RESEARCH METHODOLOGY

This research uses a qualitative approach, which aims to understand social phenomena from the participant's perspective. Qualitative research makes it possible to investigate the condition of the object, where the researcher acts as a key instrument. The location of the research was carried out at the Binuang Village office, Balusu District, Barru Regency, while the research period lasted for 2 months, from July to August 2022. The type and source of data used in this research is in the form of numbers, with a qualitative method that uses analysis data in depth. This data is obtained either from words or actions, or from other relevant data. Data sources consist of primary data, which was obtained directly from informants through observation and interviews, as well as secondary data in the form of related documents and archives. Informants in this research are individuals who provide information related to the research object, especially related to the management of Village Financial Reports. Types of informants include key informants, main informants, and supporting informants, whose role is to provide explanations and additional data related to the research topic. Data collection methods used include observation, interviews and documentation. Observations are carried out to systematically observe and record phenomena in actual situations. Interviews are carried out through direct communication between interviewers and respondents, both individually and in groups. Meanwhile, documentation is used to trace historical data related to research. Data analysis was carried out using qualitative descriptive methods, which allowed researchers to analyze, clarify and interpret research findings systematically. The stages of data analysis include data collection, data presentation, and data reduction, which aims to compile structured information and gain a deeper understanding of the phenomenon being studied.

3. RESULTS AND DISCUSSION

Management of the Village Revenue and Expenditure Budget (APBDes) includes several stages that must be considered. This stage includes planning, outreach to the community, preparation of activity plans, distribution and disbursement of funds, implementation of activities, monitoring and reporting on all activities using the APBDes. This management also involves community participation to ensure the success of each stage of activity. Support from the community can be in the form of energy, self-help, mutual cooperation, and close collaboration between implementers and the community. The implementation of APBDes management in Binuang Village in 2019 and 2020 shows changes in the income and expenditure budget and its realization. In the financial report, it can be seen that the income and expenditure budget has decreased, which is partly due to NETCC financing factors.

APBDes planning in Binuang Village involves the process of formulating programs and activities by considering community aspirations, in accordance with Minister of Home Affairs Regulation No. 20 of 2018. Community participation in deliberation is very good, as can be seen from the level of attendance in deliberation forums. Implementation of the APBDes requires a clear and transparent legal basis. Activities whose funding comes from the APBDes are carried out by the Binuang Village implementation team. Reporting is carried out regularly and transparently to related parties, as well as disclosure of information to the public.

APBDes accountability in Binuang Village emphasizes accountability in every development activity. The physical implementation of development can be properly accounted for, and the results include infrastructure development such as paving blocks, farmer's roads and posyandu. Transparency and accountability in the management of the APBDes in Binuang Village are highly emphasized. This can be seen from the planning, implementation, reporting and accountability processes which are carried out openly and can be accounted for to the community and related institutions.

4. CLOSING

This research discusses the APBDes management process in Binuang Village, Barru Regency. The research results show that the management of the APBDes in Binuang Village has followed the principles of transparency and accountability, by installing billboards/transparency boards containing information regarding income, expenditure and financing in the APBDes. At the reporting stage, accountability for managing fund allocation is in accordance with applicable regulations.

Based on the research results and conclusions, several suggestions can be put forward. First, for the government, continuous improvement is needed to ensure that the APBDes program always follows the latest laws and regulations. Apart from that, understanding of the principles of participation, transparency and accountability must also be periodically increased by the government, BPD and community leaders to increase community enthusiasm, motivation and creativity in development.

Second, for future researchers, it is recommended to coordinate interview times with informants in advance. Apart from that, additional informants from the community are also recommended to collect interview data, considering that they directly experience the impact of government development and can provide an assessment of the accountability of APBDes management.

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