

## APBDes Management in Efforts for Financial Accountability and Transparency in Sahan Village, Seluas Subdistrict



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**ABSTRACT:** Village Revenue and Expenditure Budget Management ( APBDes ) is a regional government financial plan that contains village income, expenditure and financing. APBDes management must be based on the principles of accountability, transparency, participation which is carried out in an orderly manner and with budget discipline. In this research, the method used is a qualitative method with a descriptive approach. The research results show that the management of the APBDes in Sahan Village has been carried out well and has followed structured and systematic procedures through five main stages: planning, preparation, approval, implementation, and monitoring and evaluation. Apart from that, the Sahan Village government has succeeded in implementing the principles of accountability and transparency in APBDes management in accordance with Permendagri No. 20 of 2018, with active community participation at the preparation and monitoring stages, as well as presenting budget information and fund allocation openly through information boards, billboards and village websites.

**KEYWORDS:** APBDes Management, Accountability, Transparency

### I. INTRODUCTION

Based on UU RI No. 6 Tahun 2014 Tentang Desa, a village is a legal community of citizens that has an authoritative area in managing and organizing government tasks, the needs of local residents are based on community proposals, original rights, and/or traditional rights that are ratified and respected in the Indonesian state government structure. Meanwhile, R. Bianto in ( Faaziah, 2023) argues that a village is a geographical manifestation that is formed by the geographical, economic, social, political and cultural elements that exist in that place , as well as their relationship and influence on each other.

According to data obtained from Infografis Desa Sahan (2024), Sahan Village is part of the villages in the Selebar District of Bengkayang Regency. The name Sahan is taken from the Dayak term Riuk, namely ( Sahant ) which means the tembawang place of the ancestors of the Riuk tribe people who inhabit that place. The use of the name Sahan then began since the formation of a new village in 1987. Sahan Village consists of 6 (six) hamlets, namely Panjak, Sujah , Malo, Melayang, Nibung and Bagak hamlets. The area of Sahan Village is 102.25 km<sup>2</sup> with a population in 2024 of 4,570 consisting of 2,348 men and 2,222 women consisting of 493 heads of families.

Village finance is based UU RI No. 6 Tahun (2014) Tentang Desa on the Village, all village rights and responsibilities that can be measured in monetary terms, including forms of capital and commodities. Village financial management has an important role in improving infrastructure, public services and the welfare of village communities (Lantini et al., 2023). Apart from that, village financial reporting is intended to show the accountability of institutions for the use and management of resources owned by the village during a certain period of time, as well as as an evaluation tool because it provides information about finances and performance that has been achieved.(Khumaidi, 2021).

According to Permendagri No. 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa, APBDes is a regional authority financial project containing village income, expenditure and financing. Meanwhile, according to Peraturan Bupati Bengkayang Nomor 87 Tahun 2022, the APBDes is the annual financial strategy of the regional government, discussed and agreed upon by the Regional Government and the DPRD which is then ratified through regional regulations.Goo et al., (2021) APBDes is a crucial instrument for determining how effective and efficient village governance is. Village officials are responsible for conveying information regarding all forms of village programs to local residents and the government through the Village Revenue and Expenditure Budget ( APBDes ) which includes village financial management and implementation of programs funded by the village budget ( Hardika et al., 2022). This is to create trust from the community for village officials.

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Deputi BPPKD (2015) each step in village fund management has guidelines that need to be understood and followed Within a specified time period. Ramadani & Ahyaruddin (2019), the existence of accountability and transparency in government management is a sign of optimal government governance, it is an obligation for village officials to ensure that their duties and obligations are carried out with full responsibility. To manage APBDes mandated by the government for villages, the principles of Accountability and transparency need to be applied, this is done to prevent fraud conditions during its management ( Anggriani et al., 2019).

Permendagri No. 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa APBDes management must be based on Accountable, transparent and participatory principles carried out with compliance with budget use. Accountability increases when village fund management is carried out in an accountable and transparent manner, resulting in information that is factual and easily accessible (Saputra et al., 2021). Meanwhile, the prosperity of village residents is obtained from village financial management that runs effectively and efficiently (Handoyo, 2023).

APBDes management in Sahan Village, it is hoped that the best actions and obstacles that village officials may face when Managing finances can be found. This needs to be done to prevent errors and misuse that may occur when managing the APBDes . In addition, this study was carried out to realize whether when managing the APBDes , the Sahan Village Government had implemented the principles of accountability and transparency. This is important for the village government to do in order to create a sense of trust from the community regarding the management of the Village Budget and increase community participation in the village development process.

Thus, researchers are interested in carrying out a study related to "Analysis of APBDes Management in Effort for Accountability and Financial Transparensy in Sahan Village, Seluas District".

### **II. THEORETICAL BASIS Village**

Based on the definition in KBBI, A village is a unified area where a series of households live which has an autonomous Government structure headed by the village head. Villages can also refer to residential areas outside cities that do not yet have access to electricity.

Meanwhile, according to Sutarjo Kartohadikusumo in ( Putri, 2023) a village is a legal entity where local residents live Which has the right to organize and handle their household problems. The village is the smallest form of administration that is close to the community and the community has a crucial role in implementing the autonomy granted by the constitution as a step towards prosperity people ( Hadi, 2020).

#### **Village Financial Management**

Permendagri No. 113 Tahun 2014 terkait Pengelolaan Keuangan Desa are all programs related to the village including Planning, implementation, administration, reporting and accountability.

- a. Village financial planning is the village government's income and expenditure strategy for the relevant fiscal period allocated in the APBDes .
- b. Village financial implementation includes income and expenditure made using the village cash account at the bank determined by the regent or mayor.
- c. Administration is carried out by the financial department by documenting all income and payments in the general cash book.
- d. The village head discloses the APBDes implementation report for the first six months to the regent or mayor through the sub-district head. The report includes records of APBDes activities as well as records of activity results.
- e. Village leaders are required to present an accountability report on APBDes achievements to the regent or mayor through the sub-district head at the close of the fiscal year, with a maximum deadline of 3 months after the end of the fiscal year based on village regulations.

#### **Village Revenue and Expenditure Budget ( APBDes )**

Referring to Permendagri No. 20 Tahun 2018 terkait Pengelolaan Keuangan Desa, APBDes is the annual financial strategy of village administration which contains village income, expenditure and village financing. a. Village Income Based on PermendagrNo. 20 Tahun 2018 terkait Pengelolaan Keuangan Desa, village income, it is all village income for 1 budget year which is the authority of the village and does not have to be handed back to the village. b. Village Shopping

Based on Permendagri No. 20 Tahun 2018 tentang Pengelolaan Keuangan Desa, village expenditure is expenditure as well as authority for the village in 1 budget year for which it is impossible to obtain repayment for the village. c. Village Financing Based on (Permendagri No. 20 Tahun 2018 terkait Pengelolaan Keuangan Desa), village financing is all income that must be repaid or payments received back, including those received in the following fiscal year.

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### **Accountability**

Agustin & Dwiningwarni (2023) Accountability is a form of responsibility of a person or an association for an entity that has the right to submit an explanation regarding the performance or actions taken to achieve organizational goals. Providing accountability to all parties who have the power and authority to submit these responsibilities, including presenting, reporting and presenting every activity and activities, is the responsibility of public accountability, this was conveyed by Mardiasmo (2009: 20) in (Riski & Asy'ari, 2022).

Oktaviani et al. (2024) Accountability is a crucial requirement in achieving good and professional government management. Regional governments, through their guidance and supervision functions, are responsible for realizing accountability in managing village funds to prevent potential irregularities or corruption.

### **Transparency**

According to Sondakh et al. (2023) transparency, it is an organization or group's effort to disseminate information so that Everyone can know and access the organization's activities. This means that transparency is an effort made by an organization to make information available and open for everyone to access, so that it can increase public trust and participation and prevent abuse of authority.

## **III. METHOD**

### **Types of research**

In this research, the method used is a qualitative method with a descriptive approach. Qualitative study is a scientific method that conveys a detailed understanding of social events and human behavior by collecting and studying non-numerical data (Rachmad et al., 2024). The use of data collection techniques such as in-depth interviews, participant observation, and document analysis is a key characteristic of qualitative research.

Descriptive qualitative research shows a direct relationship between researchers and informants, which makes research Results more accurate and effective. The aim of this method is to describe or present information systematically and accurately based on existing data.

### **Place and Time of Research**

This research was conducted in Sahan Village, Selebar Subdistrict, Bengkayang Regency. Sahan Village is a village that is Quite far from the center of the capital of Bengkayang Regency. The research was conducted in May 2024.

### **Research Subjects**

The subjects in this study consisted of village officials (village head, secretary, treasurer, other staff) as well as the Community or native residents of Sahan Village, Selebar District, Bengkayang Regency.

### **Data source**

In this case study the data used is primary data and secondary data. According to (Syafnidawaty, 2020) primary data, namely data collected directly by researchers in the field from respondents through observation techniques, interviews and distributing questionnaires. Meanwhile, in this case study, researchers obtained primary data by observing and interviewing research subjects. According to Sugiyono (2009), secondary data (Sarjana, 2023) is data obtained indirectly through intermediaries, both individuals and documents. Meanwhile, secondary data obtained in this case study includes village profile documents, results of documentation of facilities and infrastructure built using the APBDes as well as literature related to village fund management such as Permendagri No. 20 of 2018.

### **Data Analysis Techniques**

According to Aulia (2023) data analysis techniques, it is a method used to process data and information collected during research in order to obtain results from research with the aim of exploring a phenomenon. In this research, the data analysis technique used is the descriptive method which is carried out by collecting data, compiling interpreting and analyzing the data that has been obtained by following Permendagri No. 20 of 2018 so that it can provide clear and complete information regarding the problem being researched.

## **IV. RESULTS AND DISCUSSION**

### **Practical Analysis of Village Revenue and Expenditure Budget Management ( APBDes ) Sahan for Sub-district Area Seluas**

According to information from sources related to the process of managing the Village Revenue and Expenditure Budget ( APBDes) for Selebar Subdistrict implemented by the village government, it was stated that:

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*We have carried out the process of managing the Sahan Village Income and Expenditure Budget in accordance with applicable regulations, including statutory regulations, regional regulations, village planning documents, technical guidelines for village financial management, as well as the principles of good financial management. However, for its implementation, we refer more to regional regulations as guidelines for managing the APBDes . In managing the APBDes , we do it in 5 (five) stages:*

- 1. **Planning;** At this stage, we as the village government carry out planning related to village development needs and priorities based on the aspirations and needs of the community. This process starts from January to June of the current year. The resulting plan then becomes the basis for preparing the APBDes .*
- 2. **Preparation;** APBDes is prepared by the village government based on the Village Medium Term Development Plan ( RPJMDes ). This preparation begins with a village deliberation ( musdes ) carried out by the Village Consultative Body (BPD). Next, the RKPDes drafting team was formed and approved using the village head's Decree (SK). This team worked for three months, from July to September, to prepare the Village RKPDes which includes estimates of village income and expenditure allocations for development needs and community services.*
- 3. **Endorsement;** The APBDes that have been prepared are submitted for approval by the BPD after going through a process of discussion and deliberation with the community. This validation process takes place from October to December of the current year.*
- 4. **Endorsement;** The APBDes that have been prepared are submitted for approval by the BPD after going through a process of discussion and deliberation with the community. This validation process takes place from October to December of the current year.*
- 5. **Monitoring and Evaluation;** Monitoring and evaluation is carried out on the implementation of the APBDes to ensure that the budget is used optimally and productively in line with predetermined targets. This supervision involves several parties to ensure accountability and transparency in village financial management. (Village Head & Village Treasurer).*

Based on the statements of the sources above , this indicates that the management of the Sahan Village APBDes has been carried out in a systematic and structured manner, although its implementation is based on Regional Regulations, but the content is not much different from Permendagri No. 28 of 2018. APBDes management is carried out in five main stages: planning, preparation, ratification, implementation, and monitoring and evaluation. This process begins with planning village development needs and priorities based on community aspirations, then continues with preparing the APBDes based on the Village Medium Term Development Plan ( RPJMDes ) and Village Government Work Plan ( RKPDes ). After going through discussion and deliberation with the community, the APBDes is ratified by the Village Consultative Body (BPD). The implementation of the APBDes is carried out in accordance with the determined budget allocation, with the village government being responsible for carrying out the planned programs and activities. Monitoring and evaluation is carried out to ensure the budget is used optimally and productively in line with predetermined targets. Overall, efforts have been made to run the APBDes management process in Sahan Village effectively and efficiently in line with the provisions stipulated in Permendagri No. 20 of 2018, with an emphasis on accountability and transparency at every stage.

According to information from sources regarding the basis and guidelines for managing the Village Revenue and Expenditure Budget ( APBDes ) for the Sub-district Area used by the village government, it was stated that:

*Here, in managing the Sahan Village Revenue and Expenditure Budget ( APBDes ), we refer to several main guidelines:*

- 1. **Legislation:** We follow Law no. 6 of 2014 concerning Villages and its derivative regulations, such as Permendagri No. 20 of 2018 regarding Village Financial Management Guidelines.*
- 2. **Regional Regulations:** Apart from national regulations, we also follow regional regulations or village regulations which specifically regulate the management of the APBDes .*
- 3. **Village Planning Documents:** Documents such as the Village Medium Term Development Plan ( RPJMDes ) and the Village Government Work Plan ( RKPDes ) are the main standards in determining development priorities and budget allocations in the APBDes .*
- 4. **Technical Guidelines:** We also refer to technical guidelines issued by relevant agencies, such as the Ministry of Home Affairs or the Financial and Development Supervisory Agency (BPKP), which provide guidance regarding village financial management and accountability procedures.*
- 5. **Village Deliberation:** This deliberation helps in determining the APBDes which is more accommodating to the needs and aspirations of the community.*
- 6. **Principles of Good Financial Management:** We also always adhere to the principles of good financial management, such as transparency, accountability, effectiveness and efficiency. By following these guidelines, we strive to ensure that the*

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*management of the APBDes in Sahan Village is carried out professionally and on the basis of applicable regulations. (Village Head, Village Treasurer & Village Secretary).*

Based on the resource person's statement above, it explains that the management of the Sahan Village APBDes is carried out by referring to various comprehensive guidelines and regulations. The main guidelines include statutory regulations such as Law no. 6 of 2014 and Minister of Home Affairs Regulation no. 20 of 2018, regional regulations, as well as village planning documents such as RPJMDes and RKPDes. Apart from that, technical guidelines from relevant agencies, village consultation processes involving the community, and principles of good financial management. So that by following this reference, APBDes management in Sahan Village can be carried out professionally, effectively and efficiently.

### **Practice Analysis of Accountability and Transparency Management of the Village Revenue and Expenditure Budget ( APBDes ) in Sahan Village, Seluas District**

According to information from sources related to accountability in the management of the Village Revenue and Expenditure Budget ( APBDes ) in Sahan Village, Selebar District carried out by the village government, it was stated that:

*So, to implement accountability, what we do when managing the APBDes is as follows:*

- 1. Community participation: The Sahan Village community is actively involved in every process of APBDes management, from initial planning, management, implementation, to supervision. For example, what we have done is by holding village meetings, where residents have the opportunity to provide input and suggestions regarding the programs and activities that will be implemented. Apart from that, in implementing development activities, the workers involved are taken directly from the residents of Sahan Village, so this aims to increase the sense of shared responsibility in village management and development.*
- 2. Accountability: We as the village government are fully responsible for all decisions and actions taken in managing village funds. We are ready to be accountable for the use of village funds to the authorities and the community. The accountability process that we carry out is through financial reports that are transparent and easily accessible to the public, as well as through village meetings that discuss budget realization and use of village funds. This is to ensure that all funds are used according to the plans and needs that have been mutually agreed upon. (Treasurer & Village Secretary).*

Based on the resource person's statement above, this indicates that the village government has implemented the principle of accountability when managing the APBDes in line with Permendagri NO. 20 of 2018 by actively involving the community in the planning, implementation and monitoring processes and through transparent and open accountability mechanisms to the authorities and the community. This is to ensure the use of village funds is in accordance with the plans and needs that have been mutually agreed upon.

According to information from sources related to the transparency of the management of the Village Revenue and Expenditure Budget ( APBDes ) of Selebar Subdistrict which is run by the village government, it was stated that:

*So we as the Sahan Village Government have presented information related to the village budget, village allocations, activity plans and budget realization openly to the community. We do this in several ways, such as publishing village financial reports on information boards that are accessed by all residents, installing billboards containing details of the use of funds, and through the official Sahan village website. In this way, the community can easily obtain information regarding APBDes management and monitor the use of village funds, thereby creating transparency that supports better and more accountable fund management. (Treasurer and Village Secretary).*

Based on the resource person's statement above, this shows that the Sahan Village Government has implemented the principle of transparency which is in line with Permendagri No. 20 of 2018 regarding Village Financial Management. They do this by presenting information related to the budget clearly to local residents through information boards, billboards, and the village's official website. This step is to ensure that the community can easily access and know the use of village funds.

According to information from sources related to the implementation of accountability and transparency implemented by the Sahan Village Government in managing the APBDes, it was stated that:

*As a resident of Sahan Village, I feel that the principles of accountability and transparency have been implemented by the Village government in managing the APBDes. We are involved in the planning and monitoring process through village meetings, and we can also see financial reports and fund allocations published on information boards and village websites. (Village Community Resource Person).*

Based on the resource person's statement above, this shows that the people of Sahan Village feel that the principles of accountability and transparency have been implemented by their village government in managing the APBDes. This is evident from their involvement in the planning and supervision process, as well as easy access to financial information and fund allocation

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obtained from information boards and village websites. As a result, the community feels more confident and confident that village finances have been managed well and according to their needs.

### V. CONCLUSIONS AND SUGGESTIONS

#### Conclusion

This study aims to reveal how the process of managing the Village Revenue and Expenditure Budget ( APBDes ) Sahan for Sub-district areas Sahan covering Bengkayang Regency, and whether the principles of accountability and transparency have been implemented based on Permendagri No. 20 of 2018. The research results indicate that the management of the Sahan Village Revenue and Expenditure Budget ( APBDes ) has been carried out optimally and has followed structured and systematic procedures through five main stages: planning, preparation, approval, implementation, and monitoring and evaluation.

The Sahan Village Government has succeeded in implementing the principles of accountability and transparency in managing the APBDes . Through active community involvement in the planning and monitoring process, as well as presenting budget information and fund allocation openly through information boards, billboards and village websites.

#### Suggestion

Future researchers regarding the same title or topic are expected to extend the duration of the research to obtain complete and in-depth data, as well as conduct comparative studies with other villages that have similar characteristics to identify best practices and common challenges in APBDes management.

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