

Village Budget Use for Infrastructure: Case of Beringin Jaya, South Baebunta, North Luwu

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Abstract

This study aims to analyze the utilization of the Village Budget (APBDes) for infrastructure development in Beringin Jaya Village, South Baebunta District, North Luwu Regency, and to identify the key factors affecting its effectiveness. A mixed-methods approach was employed, combining both quantitative and qualitative data, primarily drawn from the 2022 Village Budget documents. The data were analyzed using qualitative techniques, including data reduction, presentation, and verification. The results indicate that the allocation of the Village Budget significantly contributes to improving community welfare through infrastructure development. However, several challenges hinder its effectiveness, particularly in the planning, implementation, and monitoring phases. These challenges include limited financial resources, misalignment between infrastructure projects and community needs, low levels of community participation, and environmental threats such as flooding. To enhance the effectiveness and sustainability of rural infrastructure development, this study recommends improving village governance, promoting inclusive and participatory planning, and strengthening disaster risk mitigation strategies. These measures are essential to ensure that infrastructure development is both impactful and resilient in the long term.

1. Introduction

The Village Revenue and Expenditure Budget (APBDes) serves as a key financial instrument for supporting infrastructure development in rural areas across Indonesia. It funds critical projects such as road construction, bridges, healthcare facilities, and educational infrastructure, thereby directly contributing to the improvement of community welfare and quality of life. According to data from the Ministry of Finance (2022, p. 35), the total Village Fund Allocation (Alokasi Dana Desa/ADD) reached IDR 72.1 trillion in 2022—an increase of 10.2% from the previous year. Of this amount, approximately 60% was allocated to infrastructure development, underscoring the strategic role of APBDes in accelerating rural development.

Empirical studies affirm the positive impacts of APBDes utilization. Wibowo et al. (2022) in Banyumas Regency found that village funds had improved accessibility to public services and enhanced the economic productivity of communities. Similarly, a survey by Arif et al. (2023) in Boyolali reported that villages receiving APBDes experienced higher

community satisfaction, increased productivity, and better quality of life. These findings affirm the transformative potential of village funding when used effectively.

Nevertheless, challenges persist. Studies by Prasuci (2023) and Haryanto et al. (2023) reveal inefficiencies in APBDes utilization due to regulatory ambiguity and suboptimal planning processes. For instance, Haryanto's findings in Klaten Regency indicate that the efficiency ratio of APBDes usage remained below 1, averaging 0.82 during 2018–2021.

Beringin Jaya Village in South Baebunta District, North Luwu Regency, is a relevant case to examine these dynamics. Geographically remote—approximately 100 km from the district capital of Masamba—and home to around 4,500 residents (majority of whom are farmers), this village has leveraged APBDes funds to construct vital infrastructure such as a suspension bridge that improved access and connectivity. However, despite these advancements, the village continues to face issues such as flood vulnerability and logistical barriers due to terrain conditions.

This study aims to investigate the utilization of APBDes in Beringin Jaya Village by analyzing the following critical challenges:

- **Regulatory Ambiguity:** Overlapping and inconsistent regulations between government levels (ICW, 2023) often hinder village officials in executing APBDes-based programs effectively.
- **Planning Misalignment:** Village development plans frequently lack integration with district/city-level development strategies, leading to fragmented and unsustainable outcomes (Ministry of Villages, 2023).
- **Transparency and Accountability Gaps:** Inadequate public reporting and weak supervision mechanisms increase the risk of fund mismanagement (BPKP, 2023).
- **Low Community Participation:** Minimal involvement of residents in planning and execution phases reduces ownership and program relevance (Ministry of Villages, 2023, p. 60).

This study seeks to provide evidence-based insights into the efficiency and effectiveness of APBDes in rural infrastructure development. Findings from this research are expected to inform more accountable, integrated, and community-oriented fiscal policies at the village level across Indonesia."

2. Literature Review

2.1 Village Budget Allocation and Expenditure (APBDes)

The Village Revenue and Expenditure Budget (APBDes) is regulated in Law Number 11 of 2020 concerning Job Creation, particularly Articles 241–242, as an annual financial planning document that outlines the details of a village's income, expenditure, and financing. The village head is responsible for preparing the APBDes based on the Village Government Work Plan (RKPD), which serves as the primary reference. Once prepared, the APBDes is ratified through a village regulation and becomes the financial foundation for implementing village governance, development programs, and community empowerment efforts.

According to Government Regulation Number 60 of 2014 Article 3, village income is sourced from various funds intended to support governance, development, and community services. These sources include the Village Fund Allocation (ADD), Village Fund (DD), and Village Original Income (PADes). ADD is sourced from the Regency/City Regional Budget (APBD) and must be at least 10% of the Transfer Fund to the Region (DTK). Its primary purpose is to finance village governance, development, and community services. Meanwhile, DD is sourced from the State Budget (APBN) and is allocated to improve welfare and accelerate development in villages. The allocation formula for DD takes into account factors such as population, area, and poverty level.

Village Original Income (PADes) refers to income legally earned by the village, including revenue from village taxes, levies, the management of village assets, inter-village cooperation, grants, and other legitimate sources. PADes is used to fund village governance, development projects, and community empowerment programs.

Based on the 2022 Village Fund Evaluation Report by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Kemendes PDTT), village income increased significantly in 2022. The average income of villages rose from IDR 600 million in 2021 to IDR 800 million in 2022. Alongside this, the Village Development Index (IDM) increased from 0.61 to 0.67, indicating a positive correlation between the Village Fund and village development outcomes.

Effective use of village income sources requires structured and appropriate expenditure allocation. Articles 20–26 of Government Regulation Number 60 of 2014 provide guidelines on this matter. Article 20 states that village expenditure should prioritize four main areas: village governance, village development, community empowerment, and village community development. Specifically, Article 21 mandates that at least 10% of Village Funds be allocated to governance activities such as salaries of village officials, office operations,

asset maintenance, and other administrative needs. Article 22 requires a minimum of 70% to be allocated for development, which includes infrastructure projects (e.g., roads, bridges, irrigation), public facilities (e.g., schools, health centers), local economic initiatives, and environmental conservation.

Further, Article 23 mandates that at least 20% of Village Funds be directed to community empowerment, including training, socialization programs, and small business capital assistance. Article 24 allows a maximum of 3% for socio-cultural and religious activities. Additionally, Article 25 requires that at least 8% of the Village Fund be used for stunting prevention programs, while Article 26 sets aside at least 10% for food security efforts.

Minister Abdul Halim Iskandar, in his 2023 article in *Kompasiana* titled “Village Funds of IDR 68 Trillion in 2023, Prioritized for Economic Recovery,” emphasized that the Village Funds should be directed toward national economic recovery, national priority programs, and Direct Cash Assistance (BLT). This demonstrates how village-level financial policy aligns with national development goals.

The importance of well-targeted spending is also highlighted in the 2022 Village Fund Realization Achievement Report published by the Ministry. The report notes that the realization rate of Village Fund usage in 2022 reached 98%, with 60% allocated to infrastructure development, 20% to community empowerment, and 20% to economic development. These figures reflect the strategic importance of budget allocation in improving various sectors within the village.

To ensure that APBDes management achieves its intended outcomes, it must adhere to the principles mandated in Article 243 of Law Number 11 of 2020. These principles include transparency, accountability, participation, efficiency and effectiveness, and justice. Transparency ensures that all stages of the APBDes—planning, budgeting, implementation, and reporting—are accessible to the public. This can be achieved through media such as village websites, bulletin boards, and social

platforms. Accountability demands that village financial management be responsible and verifiable, with financial statements subject to audit by independent institutions. Participation involves the active role of the community in all phases of budgeting and implementation, usually facilitated through village meetings and deliberations.

Efficiency and effectiveness require that the funds be used optimally for programs that generate the most significant benefits for the community. Lastly, justice emphasizes equitable distribution of resources, ensuring that all segments of the village population benefit fairly from development initiatives.

These principles have been successfully implemented in several regions. For instance, a study by Khairani Indriani (2022) found that APBDes management in Pangean District demonstrated high levels of transparency and accountability, with performance index values ranging from 91.6% to 100%. Such findings reinforce the importance of applying good governance principles in managing village budgets.

2.2. Village Infrastructure Development

Law Number 11 of 2020 concerning Job Creation defines village infrastructure as public service facilities available in rural areas to support local economic development and improve community welfare, as stated in Articles 243 and 244. Infrastructure development is one of the main pillars of achieving village progress and prosperity. Based on Articles 21 and 22 of Government Regulation Number 60 of 2014, village infrastructure is categorized into two types: basic infrastructure and economic infrastructure.

Basic infrastructure refers to essential physical structures and systems that support daily life and economic activities in the village. These include inter-village and district roads that enhance mobility and connectivity; bridges that allow access across rivers or geographical obstacles; irrigation systems for agriculture; clean water facilities to support health and

sanitation; sanitation infrastructure; electricity for household and economic activities; telecommunications for access to information; drainage systems to manage flood risks; land retention to prevent erosion and landslides; and coastal protection to guard against abrasion and seawater intrusion. The characteristics of basic infrastructure include its direct benefits for the community, broad coverage, fundamental nature for village functioning, and long lifespan with ongoing maintenance needs.

Economic infrastructure, on the other hand, is designed to support productive activities and raise village incomes. This includes markets for trading agricultural and daily goods, Village Economic Enterprises (UED) that empower local businesses, embung (small reservoirs) for water supply, piers that support marine-based trade and transport, processing and storage facilities to add value to local produce, and tourism-supporting infrastructure to attract visitors and generate income. Economic infrastructure typically has a focused scope, supports specific community groups, has shorter lifespans, and requires more innovation and adaptability.

Village infrastructure plays a multifaceted role in development. It improves connectivity and access through transportation networks and communication tools, thereby opening market access and increasing economic activity. It supports the quality of public services such as education, healthcare, and sanitation, which directly enhance community well-being. Furthermore, infrastructure development strengthens economic competitiveness by improving productivity through better irrigation, market access, and logistical support. Finally, infrastructure contributes to social and cultural vitality through the construction of religious buildings, village halls, and cultural parks that serve as centers of community interaction and pride.

However, several challenges hinder optimal infrastructure development, as outlined in Article 28 of Government Regulation Number 60 of 2014. One major issue is limited funding. The allocated village funds are often insufficient

to meet infrastructure demands, and uneven distribution between villages leads to development disparities, especially in remote or underdeveloped areas. Additionally, a heavy reliance on Village Funds creates a dependency that limits local financial autonomy.

Institutional constraints are also significant. Many village governments lack skilled personnel to plan, implement, and monitor infrastructure projects effectively. Poor coordination among agencies results in overlapping responsibilities and inefficient program execution. Furthermore, accountability and transparency remain weak in some areas, reducing public trust and increasing the risk of mismanagement.

Another pressing challenge is the shortage of experts. It is difficult for villages to recruit competent consultants or contractors, and village officials often lack the necessary training to manage infrastructure. Youth migration from villages to cities also reduces the local talent pool. Licensing issues, including complex and time-consuming bureaucratic procedures, delay project implementation and increase costs. Lack of coordination among relevant agencies further exacerbates this problem.

Supervision and enforcement also require improvement. Inadequate monitoring allows misuse of funds and substandard construction. Law enforcement against violations is often weak, leading to repetition of mistakes. Moreover, the community lacks sufficient access to development information, resulting in low participation.

Lastly, natural factors such as difficult geographical access, natural disasters like floods and landslides, and the broader impact of climate change pose real threats to infrastructure sustainability. These factors increase the need for climate-resilient infrastructure and drive up development costs. Despite these obstacles, infrastructure development must continue through integrated and sustainable strategies to ensure the long-term advancement and well-being of village communities.

2.3 Framework of Thought

This research aims to analyze how the Village Revenue and Expenditure Budget (APBDes) influences infrastructure development in Beringin Jaya Village, South Baebunta District, North Luwu Regency. The study seeks to understand the practical use of APBDes in village infrastructure projects and identify factors that support or hinder its effective implementation. To achieve this, the study will investigate the types of infrastructure developed and the benchmarks used to assess development success.

A qualitative research approach with a case study method will be employed. Data will be collected through interviews, observations, and documentation. Informants will be selected purposively—meaning only those with direct knowledge and experience related to APBDes management and infrastructure development in the village will be involved. This sampling technique ensures that the information obtained is both relevant and reliable.

The data analysis will be carried out using qualitative techniques, including thematic analysis, to uncover key patterns and extract meaning from the information gathered. The results are expected to contribute to academic literature and practical insights in the fields of village development and public financial management. Furthermore, the findings may serve as a reference for policymakers and village administrators seeking to improve infrastructure outcomes through effective budget utilization. The entire research process is expected to be completed within two months.

3. Research Methods

3.1 Type of Research

This study uses a qualitative approach with a case study method. According to Creswell (2014:46), a qualitative case study is an empirical research method that examines a particular case in depth and detail. This type of research aims to thoroughly understand a phenomenon within its unique and specific context.

The case study approach enables researchers to explore complex and dynamic phenomena and capture the various perspectives and experiences of individuals involved in the case. This method is considered suitable for studying the utilization of the Village Revenue and Expenditure Budget (APBDes) in village infrastructure development, as it allows for an in-depth understanding of how APBDes is applied and the factors affecting its effectiveness.

3.2 Research Focus

This study focuses on analyzing the use of the Village Revenue and Expenditure Budget (APBDes) for the 2022 fiscal year allocated for village infrastructure development in Beringin Jaya Village, South Baebunta District, North Luwu Regency. The analysis is limited to how the APBDes is utilized and the types of infrastructure constructed. The study concentrates on two main aspects:

- The utilization of APBDes by the village government for infrastructure development;
- The factors influencing the effectiveness of APBDes usage.

3.3 Research Site and Duration

This research will be conducted in Beringin Jaya Village, South Baebunta District, North Luwu Regency. The duration of the research is planned for two months, from June 7 to August 7, 2024.

3.4 Types and Sources of Data

3.4.1 Types of Data

The data used in this research consist of:

- Quantitative Data** – data that can be directly measured or expressed in numerical form, such as the amount of budget allocated for infrastructure development by the Beringin Jaya Village Government.
- Qualitative Data** descriptive data obtained through interviews, such as the reasons behind the village government's decision to allocate funds for specific infrastructure projects.

3.4.2 Sources of Data

- a. **Primary Data** – obtained directly from interviews with village officials and community members of Beringin Jaya regarding infrastructure development.
Secondary Data – collected from literature review and relevant documents, such as village planning documents and APBDes records that support the research topic.

3.5 Informants

The informants in this study were selected using purposive sampling. Etikan et al.

(2016) explain that purposive sampling is a technique in which researchers select informants based on specific criteria relevant to the research objectives. This method is appropriate for qualitative research requiring rich and in-depth information. The selected informants include:

- **Village Officials:** Head, Secretary, and Treasurer of Beringin Jaya Village
- **Community Members:** Residents involved in and affected by infrastructure development

Table 3.1. Research Informants

No	Name	Role / Information
1	Aminuddin	Head of Beringin Jaya Village
2	Andi Budianto, S.Pd	Secretary of Beringin Jaya Village
3	Hevi Hidayah, S.Pd	Treasurer of Beringin Jaya Village
4	Muh. Said Abdullah	Resident involved in farm road construction
5	Mardiati	Resident of Dusun Melati, often affected by flooding
6	Isna	Resident of Dusun Melati, often affected by flooding

3.6 Data Collection Techniques

This study uses various qualitative data collection techniques as outlined by Creswell (2014), namely:

- a. **Interview** – In-depth interviews were conducted with selected informants to gather information about their knowledge, experiences, and perspectives related to the use of APBDes in infrastructure development.
- b. **Observation** – The researcher used participant observation to directly observe the development process in its natural context, enabling a practical understanding of budget usage.
- c. **Documentation** – The researcher analyzed relevant written and audio-visual documents (e.g., financial reports, development plans, meeting notes) using content analysis techniques to support the research findings.

described by Miles, Huberman, and Saldana (2014), involving three key stages:

- a. **Data Reduction** – Simplifying, selecting, and abstracting data to focus on the relevant parts. Interview transcripts, observation notes, and documents were summarized for key points.
- b. **Data Display** – Organizing and presenting data in narrative form to facilitate interpretation and understanding of the studied phenomenon.
- c. **Verification** – Ensuring the credibility of the data through triangulation (comparing different sources) and member checking (confirming the findings with informants).

4. Results and Discussion

4.1 Presentation of Research Data

Presentation of this data aiming for give clear picture about allocation and realization budget for development infrastructure in Beringin Jaya Village in 2022. Analysis This will to reveal how far the budget has gone allocated can realized as well as factors that influence implementation project infrastructure.

3.7 Data Analysis Methods

The collected data were analyzed using the qualitative data analysis method as

4.1.1 Budget Income and Expenditure of Beringin Jaya Village in 2018 2022 Budget

Table 4.1 Budget Opinion and Expenditure of Beringin Jaya Village in 2018 2022 Budget

DESCRIPTION	BUDGET		Presentation
	Debit	Credit	
Income			
Village Fund	Rp.831,187,000.00		62.98%
Retribution Results	Rp.22,441,000.00		1.70%
Village Fund Allocation	Rp.465,122,000.00		35.24%
Other Income	Rp.1,000,000.00		0.08%
Total Income	Rp.1,319,750,000.00		
Shopping Field			
Field Organizing Village Government		Rp.492,693,220.00	37.17%
Field Implementation of Village Development		Rp.267,194,360.00	20.16%
Field Coaching Community		IDR 65,991,740.00	4.98%
Field Community Empowerment		Rp.164,806,200.00	12.43%
Field Recurrence Disaster, Emergency & Urgent Village		Rp.334,800,000.00	25.26%
Total Shopping		Rp.1,325,485,520.00	
Surplus	Rp.5,735,520.00		

Source: explanation Village Budget of Beringin Village Victory year 2022 budget

Based on Table 4.1 Budget Income and Expenditure of Beringin Jaya Village in 2022, can concluded that allocation budget village majority focused on the implementation government village and disaster management disaster. This is indicates that Beringin Jaya Village provides enough attention big to aspects administration and preparedness face potential disaster.

Facts that can be taken from table:

- Village Funds as source main: Village Funds become bone back finance village, contribute amounting to 62.98% of total revenue. This shows dependence village towards government programs center in operate various activity.
- Priority development infrastructure: Although allocation for development infrastructure No as big as organization government, but still become attention. This shows existence effort For increase quality infrastructure village.

- budget surplus: Budget surplus show management finance a pretty village well, where is the income more big from expenditure. This surplus can utilized for activity future development.

Implications For Possible research arise from the data in the table This can used for :

- Analyze the planning, implementation and evaluation processes budget: how government village organize and allocate budget for development infrastructure? Is allocated budget has in accordance with realization what budget is used?
- Analyze factors that influence allocation budget: Why allocation budget for development village compared to organization governance and management disaster more small? Is it There is factors specifically affecting decision this?

After the APBDes data Year 2022 budget then need known Budget allocated For Development infrastructure, namely found in shopping Field Implementation of Village

Development consisting of from several sub-sections. Note table following

From the results analysis researcher, researcher find that Village Budget Year 2022 budget in part Budget shopping in stack with grouped challenges based on function Where grouping shopping based on type activities carried out, namely divided become 5 shopping field among them:

a. Field organization government

Field This covers all related activities with organization government village in a way general. Activities in field This grouped Again in several sub- fields, namely:

- 1) Implementation shopping siltap, allowances and operational government village.
- 2) Provision facilities and infrastructure government village.
- 3) Administration population, registration civil, statistics and archiving.
- 4) Civil service governance, planning, finance and reporting.
- 5) Sub- fields land

a) Field implementation development village

Field This focus on activities development physical purpose for increase quality life public village. Budget in the field of this used part for development infrastructure, facilities and infrastructure and the environment. The sub-fields are among others.

- Sub-fields education
- Sub-fields health
- Sub-fields work general and arrangement room
- Sub-fields area settlement
- Sub-fields transportation, communication and information technology.

b) Energy and Mineral Resources Sub - Sector

Field Coaching Community

Field This aiming for increase quality life social public village. The sub- fields include:

- Sub- fields peace order general and protection public
- Sub- fields culture and religion
- Sub- fields youth and sports

c) Sub- fields Community Institutions

Field empowerment public

Field This focus on effort increase capacity and independence village community. There are also sub- fields among others:

- Sub- fields marine and fisheries
- Sub- fields agriculture and animal husbandry
- Sub- fields improvement capacity apparatus village
- Sub- fields empowerment women, protection children, and family
- Sub- fields cooperative, business micro small and medium enterprises (SMEs)

d) Sub- fields support capital investment

Field countermeasures disaster, emergency & urgent

Field This used for anticipate and overcome disaster natural or incident emergency others that can occurs in the village. The sub -fields are that is :

- Sub Field Condition Emergency
- Sub Field Condition Urge

After understand How Village Budget allocated, next researcher analyze How budget the used for development infrastructure, based on quantitative data and results interview with apparatus village. Researcher find how grouping allocation budget for each activity in field planning development village. There are several things that researchers find, to understand it take note table following

Table 4.2 Budget Shopping Field Implementation of the Development of Beringin Jaya Village in 2019 2022 Budget

DESCRIPTION	BUDGET	PRESENTATION
Education Sub- Sector	Rp.52,800,000.00	19.76%
Health Sub- Sector	Rp.106,094,960.00	39.71%
Sub Field Public Works and Spatial Planning	Rp.85,249,400.00	31.91%
Sub Field Transportation, Communication and Informatics	Rp.10,000,000.00	3.74%
Energy and Mineral Resources Sub - Sector	Rp.13,050,000.00	4.88%
Total Budget	Rp.267,194,360.00	

Source: Description Village Budget of Beringin Village Victory Year 2022 Budget

Based on Table 4.2, the allocation budget shopping for implementation development in Beringin Jaya Village in 2022 shows clear priorities in the sector health and education. Health sector get portion budget the largest, reaching 39.71% of the total budget development. This indicates existence strong commitment from government village for increase quality service health for public.

Temporary that, sector education also gets sufficient allocation significant, namely by 19.76%. Allocation big budget for second sector This in line with objective development sustainable development that focuses on improving quality life public.

Apart from the sector health and education, sector work general and arrangement space also gets enough attention big with allocation budget by 31.91%. This is show existence effort for improve and develop infrastructure village, such as roads, bridges and facilities general other.

In an interview with Mr. Aminuddin as the current Head of Beringin Jaya Village, at the Beringin Jaya Village Office at 10.20 WITA, he confirmed that :

" .. All development activities, starting from making roads, building bridges, civilisation embankments, to fixing the irrigation that goes into that. We collect everything into one so it's easier to manage."

(Mr. Aminuddin said that all infrastructure development activities starting from road construction, bridge construction, embankment construction, and irrigation channel repairs are all included in one sub-field of activities, namely the sub-field of public works and spatial planning. All of these activities are grouped into one to make them easier to manage)

This is in line with the saying from Mr. Andi Budianto S.Pd as secretary village banyan Victory in the interview at the office village banyan Victory at 11.12 WITA namely :

"..Because it's like this, son, so it's more efficient, we unite all activity development in One group. So, if there is citizens who want propose development, we direct know must insert to which budget."

(sir) kindness say that grouping all Infrastructure development activities become One use for efficiency management budget so that when there are people who propose activity development infrastructure government village can knowing where to place activities).

For narrow down coverage discussion and also provide limitation research, researcher focus on grouping Special 2022 Village Budget For development infrastructure. Allocation budget used for development infrastructure in the village banyan Victory contained in the allocation budget **shopping in the field implementation development village, in the sub-field work general and arrangement room**, Where All program activity for development infrastructure grouped So One.

For understand How allocation budget for development infrastructure in APBDes, researcher analyze for know the process how stages making Planning, implementation and accountability from APBDes , where stages the spread from share source available documents that discuss activity development infrastructure in the field implementation sub-field development work general and arrangement space. Documents mentioned Already researcher collect, group and analyze One one by one then to choose a number of documents of the same age use help researcher understand the allocation process Budget Village Budget year 2022 budget for development infrastructure.

4.1.2 Draft of the RPJM for Beringin Jaya Village for 2021-2027

The first document researcher analysis is Draft of Village RPJM. Document This is version beginning or draft of Long Term Development Plan Village Middle School. Documents This is results from the planning process the beginning involving various parties in the village, such as government village, Village Consultative Body (BPD), and community. Documents this is very important Because become base for planning and implementation development village in term 6 years time. This is where the initial

process begins determination all planning allocation budget including for planning development infrastructure.

From the results interview with pack Aminuddin as head village Beringin Jaya at the Beringin Village office Victory at 10.20 WITA said :

".....We involve all party, start from government

suggestions and proposals from the community present in the process of preparing the Village RPJM they capacity then discussed).

Based on statement the researcher can to conclude that government village banyan Victory in compilation the budget more focus for involving public village for participate for develop a suitable program need public village,

Table 4.3. Draft of RPJM for Beringin Village Victory 2021 SD 2027

Field / Sub Field	Type of activity	location	Estimated Volume	Goals / benefits	Estimation Cost
VILLAGE DEVELOPMENT IMPLEMENTATION FIELD					
Sub- fields Public Works and Spatial Planning	Environmental Road Maintenance Settlement / Alley	Beringin Jaya Village	2,500 M	Smooth access transportation farmer	Rp.190,000,000.00
	Farm Road Maintenance	Beringin Jaya Village	1,500 M	Smooth access transportation farmer	Rp. 165,000,000.00
	Maintenance Village Road Infrastructure (Culvert) culvert / ditch / ditch / drainage etc.)	Beringin Jaya Village	2,600 M	Smooth sewage pipe	Rp. 445,000,000.00
	Building / Infrastructure Maintenance Village/ Community Hall	Beringin Jaya Village	1 unit	Comfort hall village	Rp. 50,000,000.00
	Maintenance Monument / Gate / Village Boundary	Beringin Jaya Village	2 units	Clear village boundaries	Rp. 100,000,000.00
	Construction/ Rehabilitation / Improvement / Paving of Farm Roads (Selected)	Beringin Jaya Village	23,000 M	Smooth means transportation farmer	Rp. 235,000,000.00
	Construction/ Rehabilitation / Improvement / Hardening Village Owned Bridge (Selected)	Beringin Jaya Village	2 units	Smooth Transportation Society	Rp. 100,000,000.00
	Development/ Rehabilitation / Improvement Village Road Infrastructure (Culverts , Drains) etc.)	Beringin Jaya Village	2.026 M	Public	Rp. 520,000,000.00
	Construction/ rehabilitation / Embankment (Selected)	Beringin Jaya Village	18,500 M	The decrease overflow Flood settlement	Rp. 100,000,000.00

Source : Beringin Village Government Jaya, Draft of Village RPJM 2021 to 2027

village , figure society , until representative from each and every hamlet. But yesterday when the RPJM was being prepared not all party can come, so we will hold deliberation as is special For discuss design all of these suggestions and input from public That We accommodate".

(sir) aminuddin said at the time deliberation discussion of the 2021-2027 Village RPJM involves all party start from government village, community leaders, and also representatives every hamlet. However, the implementation No all parties involved present in the process of preparing the village RPJM so that deliberation done with presence a number of party only. All

but still not enough the community participation public related matter this is. Is challenge alone for village banyan victorious.

Whereas Interview with Mr. Andi Budianto S.Pd as secretary village Beringin Jaya in the office village Beringin Jaya at 11.30 WITA also said that :

" After agreed together during the deliberation yesterday, the Draft of the Village RPJM We confirm become Village Regulations. Well, from This Village Regulation oh We stack up Plan Work RKPDestiap Village Government year. In this RKPDes, we Details activity What only one will We do and how much required budget".

(sir) Budianto say that after Draft of Village RPJM 2021-2027 agreed so design the approved become Village regulations (PERDes) which become reference in making Plan Work Village Government (RKPDes) begins from 2021 to year 2027 where inside it there is details activity What only one will done and how much budget required during One year budget).

Based on matter the can concluded that the Village RPJM becomes reject measuring implementation Village Budget every the year,

Researcher not enter all matrix village RPJM planning to in part This also remember in the village RPJM make other program plans consisting of from 5 fields and each field have sub- fields For all activity programs That besides the activity program development existing infrastructure. The following table from the researcher get from matrix draft of village RPJM.

Based on Long Term Development Plan Village Medium Term Development Plan (RPJM Desa) Beringin Jaya 2021-2027, after being analyzed it turns out that village has compile plan development term length that focuses on improvement infrastructure. Plan This covers various activity development infrastructure physique like roads, bridges and water channels with objective increase accessibility, convenience, and reducing risk disaster.

Based on the table researcher can see Beringin Village Infrastructure Development Activity Program Plan Victory that is :

- a. Maintenance road environment settlement
- b. Maintenance road business farmer
- c. Maintenance infrastructure road village (irrigation and decker plate)
- d. Building/ infrastructure maintenance hall village
- e. Maintenance gate / gate / village boundary
- f. Road construction business farmer, road owned by village and pre means road village
- g. Development embankment

Besides that there is a number of information additional researchers get from results interview with head village related to the implementation pattern that is regulated in the village RPJM.

where every budget and activities set will enter in plan alloxy budget per year.

For make it easier researcher explaining this RPJM, researchers create a table containing the quantitative data taken from matrix Draft of RPJM for Banyan Village Victory 2021 to 2027 related to development programs infrastructure from field implementation development sub-district village work general and arrangement room.

In the middle the explanation Mr. Aminuddin as head village banyan Victory moment This in interviews conducted in the office village banyan Jaya at 10.30 WITA said :

"... well there is that every activity That different method its implementation, for example if hardening road That We do it alone, assisted society. let easy we control, in the RPJM its name is if It's not wrong to self-manage. It's different again if projects that use party third, because of course That must the expert who came down hand No Can anyone. For example bridge. Well if embankment That different Again We use method cooperation The same village the valleys Because of course That embankment big funds then who gets hit scan flood if not There is That embankment yes banyan Victory The same "the valleys "

(sir) Aminuddin say that every Infrastructure development activities have difference pattern its implementation. for example for activity hardening road pattern its implementation is self-management, namely government village in a way independent do activity the with assistance from the village community who participated participate, different again with activity development bridge hanging using pattern implementation party third, namely government village Work The same with party outside that has power expert in field development bridge hanging. While For activity development embankment use pattern implementation of cooperation, namely carry out cooperation with other villages such as village the valleys Because Apart from the budgeted funds, it is also the same big, the purpose of building the embankment This For

prevent frequent floods hit village ingeng Jaya and the village the hills).

Based on matter the researcher conclude that Choice For use pattern implementation self-management, work same, and the parties third show that village own flexibility in manage project development. Self-management pattern allow village for own control full on implementation project, while work same and party third can involving expertise and resources Power from outside village.

From the results analysis This is the Long Term Development Plan The 2021-2027 Beringin Jaya Village Medium-Term Development Plan (RPJM Desa) shows commitment village in increase quality infrastructure. With term time implementation for 6 years and the main source of funding originate from Village Funds, village has compile plan sufficient development comprehensive. Flexibility in pattern implementation, namely self-management, work same, and the parties Third, give option for village for choose the most appropriate method with characteristics of each project.

The draft of the RPJM for Beringin Jaya Village for 2021 to 2027 shows a comprehensive and targeted plan For development infrastructure village. With focus on needs community, significant volume, and clear targets, this RPJM potential for increase quality life public village. However, seen from the data that the researcher collect so far this, researcher find that success implementation plan it really depends on participation community, management good budget, and support from government.

As for the implications For Study from results analysis this is :

- Analyze conformity between planning and implementation : searching know activity development that has been implemented whether in accordance with what is written in the Village RPJM in Village Budget 2022.
- identify obstacles and challenges in implementation What just obstacles faced in implementation project development.
- Analyze factors that influence change budget,priority main budget and also the allocation process budget

From the implications the the needle can make limitation researcher to analysis next. However Of course obstacles faced researcher there is in the availability of existing data.

4.1.3 DPA-Plan Village Activities 2022

DPA-Plan Village Activities are abbreviation from Document Implementation Budget-Plan Village Activities. This is a document important in management finance a village that contains details about all activities that will be implemented by the government village in One period budget certain.

Plan Village Activities or often abbreviated as RKD is A document planning that contains series activities that will be implemented by the government village in period time certain. Documents This is derivative from Long Term Development Plan Village Medium Term Development Plan (RPJM Village) and become guidelines for government village in running programs and activities development.

Table 4.4 Plan Activities of Beringin Jaya Village this year 2022 Budget

Field / Sub Field	Type of activity	Volume	Cost (Rp)	Presentation	Duration	Executor
VILLAGE DEVELOPMENT IMPLEMENTATION FIELD						
Sub Field Public Works and Spatial Planning	Environmental Road	416 M	50,000,000.0	7.44%	12	HEAD OF
	Maintenance		0		Months	GENERAL
	Settlement / Alley					AND PLANNING
	Farm Road Maintenance	300 M	45,000,000.0	6.69%	12	HEAD OF
			0		Months	GENERAL
						AND PLANNING

Maintenance Village Road Infrastructure (Culvert / Ditch / Ditch / Drainage) etc.)	500 M	75,000,000.00	11.15%	12 Months	HEAD OF GENERAL AND PLANNING
Development/ Rehabilitation / Improvement / Improvement feel the Farming Road (Selected)	5,000 M	50,000,000.00	7.44%	12 Months	HEAD OF GENERAL AND PLANNING
Development/ Rehabilitation / Improvement Village Road Infrastructure (Culverts , Drains) etc.)	5 Unit	75,000,000.00	11.15%	12 Months	HEAD OF GENERAL AND PLANNING
Construction/ rehabilitation / Embankment (Selected)	3,500 M	50,000,000.00	7.44%	12 Months	HEAD OF GENERAL AND PLANNING
Total Per Field		672,467,000.00			

Source : government village banyan jaya, DPA- plan Village Activities 2022

Plan Village Activities Provide description Details about allocation budget and implementation activity development villages in 2022. This data is realization from planning that has been made in the Village RPJM. With thus, the table This allow researcher for see how far the plan has been arranged the has implemented and what just possible obstacles faced.

From the table seen clear that focus main development village in 2022 is on infrastructure basic, especially road. Various type activity maintenance and development road dominate allocation budget. This is show existence strong commitment from government village for increase connectivity and accessibility in rural areas.

From the data in the table Allocation budget for every type activity relatively balanced. There is no One dominant activities in a way significant. This is show existence effort for do development in a way balanced and not focused on one area only.

All activity planned for implemented in term 12 months time. This is show that village have a clear target for finish every project in relative time short.

All activity implemented by the Head of General Affairs and Planning. This is indicates

that device village own a very central role in implementation development village. This table show plan activities that will be implemented in the village, with focus on the field implementation development village. From the data presented, it can be seen that there is a number of type planned activities, such as maintenance road environment, maintenance road business farming and development infrastructure road village. Total budget allocated for all activity This reached Rp. 672,467,000.00

Analysis from table This show that village own clear priorities in development infrastructure, especially in matter maintenance road. Maintenance road environment and business farmer become focus main, which reflects need public will greater accessibility Good For support activity economy them. With allocation sufficient budget significant, expected activity This can increase quality infrastructure and, in turn, welfare public village.

However information that researchers can from results interview with pack Aminuddin as head village Banyan Victory moment this is in the office village banyan Jaya at 10.30 WITA there is A little the difference, namely say that :

"... focus on the moment That is try anticipation the flood that has occurred So characteristics typical This village banyan victorious, so even though funds are budgeted Enough big in development infrastructure, but more big Again For recurrence disaster."

(sir) aminuddin say that focus on planning PABDes the year 2022 when that is for anticipate disaster frequent floods happened in the village ringing jaya. Although allocation budget For Infrastructure Development Activities in words already enough big, but allocation budget for countermeasures disaster flood more big again than infrastructure development activities.

This shows that Beringin Jaya Village faces significant challenges in terms of flooding. Flooding seems to be a recurring problem and a top priority for the village. Although infrastructure development is important, the safety and welfare of villagers is a top priority. By allocating more budget for disaster management, the village is trying to reduce the risk of flooding and protect residents from its impacts.

There is also an Interview with Mother *the greatness* and mother *I am here* one of inhabitant village hamlet jasmine, a hamlet that often caught flood in his house ma'am isna at 14.42 WITA, Mrs. Mardiaty say that *" if only not often flood here Certain Already That's good noodles road from here to village the hills. What is it? almost each year flood So what Want to Good That road"*.

(ma'am the greatness to say that He complain about condition frequent floods happened in his area which was destructive road from Melati hamlet towards village the valleys so that frequent streets caught flood always experience damage and not visit getting better).

Mrs. Isna also said :

" yes tawwa , try oh come see That The road in Seruni. Still flooded it's over there. The water is high".

(ma'am isna justify what is said ma'am the greatness with give information hamlet seruni which is still flooded flood whose water tall).

with give example concrete, namely condition the road in Seruni Hamlet which is still flooded when flood if no often happen flood, road towards Lembang Village-lembang Certain Already in good condition. The flood that occurred almost every year become barrier main in improve and enhance quality road the.

This matter show that problem flood No only happened in one point, but become problem common in the area. both inhabitant village the complain about condition bad road consequence often happen flood.

So that researcher can indicates existence challenge significant problems faced by Beringin Jaya Village in manage Budget Income Village Expenditure (APBDes) for development infrastructure. Namely Disaster Flood where Beringin Jaya Village is located historical often hit by flood. Condition This force village for allocate part big Village Budget For effort countermeasures disaster and mitigation risk. And because that's how it is shifting priority budget.

Shifting Priority The intended budget is Priority main in use Village Budget shift from development infrastructure to handling disaster. This is reasonable remember impact significant impacts caused by flooding to life public village. Because matter this too, can influential Regarding Infrastructure Development.

What researchers find it is that disaster flood is one of factor main influencing factors use Village Budget For development infrastructure in Beringin Jaya Village. Here are is a number of the reason :

- Limitations Budget : Allocation big budget for countermeasures disaster in a way automatic reduce amount available budget for development infrastructure.
- Change Priority : Priority development shift from projects physique term long going to projects of a nature emergency and responsive to disaster.
- Delay Project : Project development infrastructure that is needed long time to completed often pending or even canceled

Because existence need urge for to overcome disaster

But behind challenges faced, Plans Village Activities provide proof empirical about implementation of the Village RPJM. The activities listed in table This in line with objective general RPJM Village, namely increase quality infrastructure village. implementation development infrastructure in Beringin Jaya Village in 2022 has walk in accordance with the plan that is written down in the Village RPJM. Focus on improving infrastructure base like roads and water channels show commitment village in increase quality life public.

4.1.4 Details Budget Shopping (RAB)

RAB is a document that details in detail all costs required for carry out a activity or project.

Document This containing detailed calculations start from cost material standard, wages power work, cost equipment, up to cost No direct like cost transportation and administration. RAB is part from DPA. Every activities listed in DPA must has a detailed RAB. In other words, DPA is document parent containing various activities, while the RAB is document the child explaining in detail costs for every activity the.

Although researcher has try for get complete RAB data from all activities listed in the DPA, but the data obtained only covers a number of activity only. This is due to limitations access against data owned by the device village. Therefore that, in study this, researcher only can analyze the available RAB data. The limitations of this data be one of limitation in study this.

Table 4.5 Details Budget shopping (RAB) 1 year 2022 Budget

Field	: 2. FIELD IMPLEMENTATION VILLAGE DEVELOPMENT			
Sub Field	: 2.3. Sub Field Work General and Arrangement Room			
Activity	: 2.3.03. Maintenance of Farm Roads			
Time Implementation	: 1 Month			
Output	: Maintained Road2 Farmer in the hamlet			
CODE	DESCRIPTION	BUDGET		
		VOLUME	PRICE UNIT	AMOUNT
1	2	3	4	5
5.	SHOPPING			18,818,000.00
2.03.03	01 Maintenance Road Tan i			18,818,000.00
5.3.5.	Shopping Capital Roads/ Infrastructure			18,818,000.00
5.3.5.03.	Road			18,818,000.00
	Shopping Capital Road - Material Raw Material		18,818,000.00	
	01. Sirtu Class C DDS	---	18,818,000.00	18,818,000.00
	AMOUNT (Rp)			18,818,000.00

Source: RAB government village banyan Victory year 2022 budget

This table detailing budget shopping for activity development and rehabilitation road business farmer. seen that budget allocated for various components, including wages power work and materials raw materials. For example, for development road business farmer, there is allocation for wages workers and materials

standard such as cement, stone, and boards activities.Importance details This lies in transparency and accountability use budget. In addition, the allocation for wages power Work show that village No only focus on development physical, but also on empowerment public through creation field Work.

Table 4.6 Details Budget shopping (RAB) 2 years 2022 Budget

Field	: 2. FIELD IMPLEMENTATION VILLAGE DEVELOPMENT			
Sub Field	: 2.3. Sub Field Work General and Arrangement Room			
Activity	: 2.3.12. Construction/ Rehabilitation / Improvement / Hardening Road Business Farmer Chosen)			
Time Implementation	: 3 Month			
Output	: Increasing Road Business Farmer			
CODE	U R A I A N	BUDGET		
		VOLUME	PRICE UNIT	AMOUNT
1	2	3	4	5
5.	SHOPPING			42,707,900.00
2.03.12	<u>01 Improvement Road Business Farmer</u>			<u>42,707,900.00</u>
5.3.5.	<u>Dsn.Orchid (315m) Capital</u>			<u>42,707,900.00</u>
5.3.5.02.	<u>Expenditure on Roads/ Road Infrastructure</u>			19,890,000.00
	Shopping Capital Road - Wages Power	DDS 153 HOK	130,000.00	19,890,000.00
5.3.5.03.	Work			20,469,100.00
		DDS 1Ls	150,000.00	150,000.00
	01. Wages Worker	DDS 1Ls	350,000.00	350,000.00
	Shopping Capital Road - Material Raw	DDS 127 m3	152,300.00	19,342,100.00
	Material	DDS 2Bh	132,000.00	264,000.00
		DDS 3Bh	121,000.00	363,000.00
5.3.5.05.	01. Board Activity			2,348,800.00
	02. Inscription			
	03. Heap Sirtu	DDS 1Year	1,067,700.00	1,067,700.00
	04. Hoe	DDS 1Year	854,100.00	854,100.00
	05. Scope	DDS 1Year	427,000.00	427,000.00
	Shopping Capital Road - Administration Activity			
	01. Provision Team			
	Survey,Technical,Design WEDNESDAY			
	02. Transport TPK			
	03. Documentation And Reporting			
	TPK			
	AMOUNT (Rp)			42,707,900.00

Source:RAB government village banyan Victory land 2022 budget

This table continue analysis from table previously with focus on development and rehabilitation infrastructure road village. This table show that budget is also allocated for administration activities, which include provisioning survey and documentation team. This is show that village No only focus on implementation physical, but also on good planning and evaluation.

From the results interview that was obtained from Mr. Aminduddin as head village banyan Jaya at 10.30 WITA at the office village banyan Victory confirm that :

"we don't Can any report to superior, because must in accordance the budget presented village banyan jaya. If more We again the loser. That's why team survey That need "

(sir) aminuddin to say that in writing report must according to with what is explained in

APDes banyan the glory that has reported previously. So that required team survey use do analysis for the allocation process budget in a way practical for the government village banyan Victory No experience loss Because excess usage budget from what was reported).

From the thing the clear that the village is also careful in allocation budget village for development infrastructure. If There is excess costs that are not in accordance with what has been planned, then government village alone who has difficulty cover excess cost the.

Interview conducted at the village Jami' Babul Jannah mosque Banyan Victory with

Muhammad said Abdullah, one of them inhabitant Mawar village hamlet banyan Jaya involved in project upgrade road the say that:
"no me I know that the problem is the total of everything that was given to you, but yesterday you were called a lot, there were more than 100 molds that you gave to you."

(said said that he did not know the total cost of wages given by the village government to workers during the agricultural road work, but he provided information that workers received wages of more than Rp. 100,000.00)

Table 4.7 Details Budget shopping (RAB) 3 Years 2022 Budget

Field : 2. FIELD IMPLEMENTATION VILLAGE DEVELOPMENT Sub Field : 2.3. Sub Field Work General and Arrangement Room Activity : 2.3.14. Development/ Rehabilitation / Improvement Infrastructure Road Village (Culvert, drain etc.) Time Implementation : 3 Month Output : The Awakening Plate Dekker Hamlet				
CODE	U R A I A N	BUDGET		
		VOLUME	PRICE UNIT	AMOUNT
5.	SHOPPING			28,208,400.00
<u>2.03.14</u>	<u>01 Development Plate Deckers Hamlet</u>			<u>28,208,400.00</u>
5.3.5.	<u>Orchid Capital Expenditure on Roads/</u>			<u>28,208,400.00</u>
5.3.5.02.	<u>Road Infrastructure</u>			<u>13,020,000.00</u>
	Shopping Capital Road - Wages Power Work			
	DDS	69HOK	130,000.00	8,970,000.00
	01. Wages Worker	27HOK	150,000.00	4,050,000.00
	02. Wages Craftsman			13,637,300.00
5.3.5.03.	Shopping Capital Road - Material Raw Material			
	DDS	1Bh	150,000.00	150,000.00
	01. Board Activity	1Bh	350,000.00	350,000.00
	02. Inscription	6m3	121,600.00	729,600.00
	03. Sand Install	2m3	385,200.00	770,400.00
	04. Rock Broken 2- 3cm	10m3	273,700.00	2,737,000.00
	05. River stone	6m3	152,000.00	912,000.00
	06. Heap Sirtu	20Lbr	40,500.00	810,000.00
	07. Board Wood Class IV 2/20	8Lbr	35,500.00	284,000.00
	08. Beam Class IV 5/7	9Btg	10,000.00	90,000.00
	09. Dolken	49bag	74,200.00	3,635,800.00
	10. Cement	18Btg	147,300.00	2,651,400.00
	11. Iron Concrete@12mm	3Btg	39,300.00	117,900.00
	12. Iron@6mm	3Kg	27,300.00	81,900.00

5.3.5.05.	13.	Wire Concrete	DDS	3kg	25,100.00	75,300.00
	14.	Nail 5- 7cm	DDS	2Bh	121,000.00	242,000.00
	15.	Scope				1,551,100.00
		Shopping Capital Road - Administration Activity	DDS	1Year	705,000.00	705,000.00
			DDS	1Year	564,100.00	564,100.00
	01.	Provision Team Survey,Technical And Design WEDNESDAY	DDS	1Year	282,000.00	282,000.00
	02.	Transport TPK				
	03.	Documentation & Reporting TPK				
AMOUNT (Rp)						28,208,400.00

Source : RAB of the Beringin Village government Victory year 2022 budget

Plan Table Budget Cost (RAB) above give details complete about costs required for construction of deck plates in Dusun Anggrek. This table serve information start from type work, materials used, up to amount costs required for each item.

Most of the budget allocated for work civil, such as purchase of building materials (stone, sand, cement, iron), wages power work, and costs transportation. This is show that development infrastructure physique is priority main in project this.

This table give details very detailed costs for each work item. This is allow We For do analysis more continue, for example compare price unit with market price or identify potential savings cost.

About change infrastructure the path that was originally culvert in Plan Village activities (RKD) became the Dekker plate. Researchers Already find answer from results interview that researcher do with head village From the results interview that was obtained from Mr. Aminduddin as head village banyan Jaya at 10.30 WITA at the office village banyan Victory say that :

" The community has also recommend use culvert but we explain and also suggest to replace it so the decker plate , if the culvert is used it's expensive, hard to work on, no longer lasting, better decker plate easy made, easy to make let That Can there Work the handyman here we can salary too"

(sir) Aminuddin Say That society village banyan Victory in RPJM Village planning suggests For

Making culvert in activities making means pre means the way, but government to explain that Usage culvert cost For making its expensive , its hard work and its not durable and government recommend using decker plates which cost more cheap , easy work can done by a craftsman from the village community banyan Victory itself , the government can also give appropriate salary)

Based on matter the can explained that change infrastructure the path taken by the government village aiming for management effectiveness allocation budget in development infrastructure. Government village offer decker plate as another far alternative more effective than Usage culvert.

Besides that government the village is still there want to utilize human resources from public village with use craftsman from inhabitant village banyan jaya. This is show government village Still notice welfare its society.

From the explanation mentioned can researcher conclude that government village show his efforts in manage budget village with Good Where can give satisfaction to public with infrastructure provided without to issue Lots costs and complicated processes.

Although No in a way explicit mentioned in table, we can conclude that main source of funds for project this is the Village Fund. This is show that government village own a very important role in development infrastructure at the level village.

Apart from work construction main, there is also an allocation budget for work supporter like provisioning survey team, transportation, and documentation. Jobs This important for ensure smoothness implementation project.

4.1.5 Report Realization Village Budget Per Activity

The village budget realization report per activity is a document that records in detail the implementation of the village budget for each planned activity. This document serves as evidence of accountability for the use of the village budget. In this report, we can clearly see how much budget has been used for each activity, including infrastructure development.

If the Village RPJM becomes reference main in planning development infrastructure village in term to understand for 6 years. DPA-Plan Village activities are Plan activities for 1

year government village banyan Jaya which is based on the village RPJM for 6 years. then Report Realization Village Budget Per Activity functioning as tool evaluation for see how far is the implementation activity development infrastructure in accordance with what has been planned in the Village RKP. With compare between allocated budget with realization budget, we can know level success implementation projects and efficiency use budget.

Third document This to form A cycle planning, implementation and evaluation development village. RPJM Village as planning term long, RKP Village as plan annual, and Report Realization Budget as tool evaluation each other complement and support one with each other. With thus, management budget village for development infrastructure can done in a way directed and transparent.

Table 4.8 Report Realization 2022 Village Budget Per activity

DESCRIPTION	Budget (Rp)	Realization (Rp)	More / (Less) (Rp)
VILLAGE DEVELOPMENT IMPLEMENTATION FIELD	239,811,260.00	259,468,000.00	215,094,360.00
Sub Field Public Works and Spatial Planning	70,916,300.00	80,618,000.00	9,701,700.00
Farm Road Maintenance	0.00	18,818,000.00	18,818,100.00
Capital Expenditure	0.00	18,818,000.00	18,818,100.00
Expenditure on Roads/ Road Infrastructure	0.00	18,818,000.00	18,818,100.00
Road Capital Expenditure - Raw Materials/ Materia	0.00	18,818,000.00	(18,818,000.00)
Construction/Rehabilitation/Improvement/ Paving of Farm Roads (Selected)	42,707,900.00	40,406,000.00	2,301,900.00
Capital Expenditure	42,707,900.00	40,406,000.00	2,301,900.00
Capital Expenditure on Roads/ Road Infrastructure	42,707,900.00	40,406,000.00	2,301,900.00
Expenditures - Labor Wages	19,890,000.00	6,370,000.00	13,520,000.00
Expenditure - Raw Materials/Materia	20,469,100.00	31,703,000.00	(11,233,900.00)

Expenditure - Administration Activity	2,348,800.00	2,333,000.00	15,800.00
Development/ Rehabilitation / Improvement Village Road Infrastructure (Culverts, Drains) etc.)	28,208,400.00	21,394,000.00	6,814,400.00
Capital Expenditure	28,208,400.00	21,394,000.00	6,814,400.00
Expenditure on Roads/ Road Infrastructure	28,208,400.00	21,394,000.00	6,814,400.00
Expenditures - Labor Wages	13,020,000.00	5,990,000.00	7,030,000.00
Expenditure - Raw Materials	13,637,300.00	14,087,000.00	(449,700.00)
Expenditure - Administration Activity	1,551,100.00	1,317,000.00	234,100.00

Source : Report Realization implementation Village Budget government village banyan Victory year 2022 budget Per Activity

Based on Report Realization Village Budget 2022, can seen that Implementation Activities Not Maximized Only 50% of the total activities are planned in the sub -field Public Works and Spatial Planning was successful implemented. This is indicates existence constraint or obstacle in the process of implementation activities in the field.

The results of the researcher 's interview do with head village and also secretary village show the reason behind obstacles faced in implementation activity.

From the results interview that was obtained from Mr. Aminuddudin as head village banyan Jaya at 10.30 WITA at the office village banyan Victory say that :

" Actually Yesterday Already to be executed That stuff, but in the middle leaking embankment work in the hamlet jasmine, because flood big Yesterday new there is something open land near embankment so flood That from jasmine keep going to those valleys. Panic we, so part big budget diverted to recurrence disaster. Although Already There is BPBD who helped but can we just keep quiet?"

(sir) aminuddudin say that actually moment it's a process of several Infrastructure development activities Already want to implemented even there are some who have in stage workmanship, but moment in the process of implementation that, the embankment that has so in the hamlet jasmine broken Because

flood bandung because of there is something open land near embankment before flood hit matter That make panic government village banyan tree jaya. So that most of budget APBDes is diverted to countermeasures disaster, even though at the time That Already there is a response agency Regional disaster (BPBD) which came down hand but government village banyan Jaya also joined help overcome consequence from disaster flood this).

Based on explanation the researcher can know that actually *goods* what is meant is head village is activity development infrastructure Already in the process of implementation, but in the middle the process there is disaster the flood that hit village banyan the destructive jaya the embankment under construction village, added There is inhabitant the village that opens land around embankment before flood hit. So that the work process development pending because government village focus on remediation disaster emergency and urgent. Even though Already there is a Prevention Agency Regional Disaster Management Agency (BPBD) which has help Of course government village I also want to be inspired help its citizens.

as for interview with Mr. Andi Budianto S.Pd as secretary village Beringin Jaya in the office village Banyan Jaya at 11.20 WITA also confirmed statement the with said :

"Yesterday That has been discussed and has been There is Mih also PERDes was made for change the budget that is part of diverted to countermeasures disaster emergency and urgent. For activity already road still will be continued while those who haven't implemented diverted the budget there, because although want to wake up village, affected community floods also happen not quite enough answer ta"

(sir) bdianto to say that meeting Already done and has been made Village Regulations (PERDes) regarding Change Diverted budget to field recurrence disaster emergency and urgent. However For Infrastructure development activities in stage workmanship still to be continued whereas for those who haven't implemented the budget diverted to field recurrence disaster emergency and urgent Because although government want to build infrastructure village but victims of the disaster flood in the village banyan Victory is responsibility answer government village banyan victorious).

Based on matter the can known that consequence from disaster flood the government village has stage meeting and has make PRDes For change budget use distracting part budget to field planning and execution disaster emergency and urgent ., With consideration temporary activities done keep going while those who haven't implemented the budget redirected .

Based on explanation the researcher can conclude that No implementation a number of activity development infrastructure village Because constraint the flood that became factor main issues faced government village. So that government village must change priority budgeting PABDes which was originally for development infrastructure switch to remediation disaster

From the results analysis researcher try compare allocation data budget contained in the Details Budget Shopping (RAB) with data in the Report realization Budget activity village Already according to One each other, but researcher No find file or another document that explains excess budget used moment

researcher interview Mrs. Hevi Hidayah S.Pd as treasurer of Beringin Village jaya in the office village banyan victorious at 11.40 WITA regarding document said, saying :

"Wow Actually Yesterday That there is a RAB he, but I Forgot where to add it . There's also no RAB I know manai , that right after I input the data direct to report right direct my unite So One RAB document. But when I search not my Got the RAB, the file is also on the laptop deleted"

(Mrs. Hevi Hidayah S.Pd to say that moment that for allocation the budget experienced excess or lack budget has its own RAB. However ma'am hevi forgot where the addition was or reduction budget. Meanwhile, the RAB that Mrs. Hevi meant is also not... know where is it because when it has been input the data in report realization budget, he put it down in One RAB document. However when looking for it he not face it good file physique and its RAB file).

Based on explanation the researcher can conclude that although location budget PABDes have been done with Good However constraint administration and also filing document become constraint trsendiri . what happened consequence negligence apparatus village after researcher try analyze Village Budget year after that, researchers find related excess budget especially on shopping material after compare RAB on activities year after that is during the work process development infrastructure always there is excess material usage, thing this happened because existence miscommunication between apparatus appointed by the government village for supervise with craftsman or workers who handle project development mentioned. It can be seen it's clear here return again constraint negligence apparatus village.

From the table above we can also see seen Realization more budget big concentrated on activities maintenance and development road business farmer. This is show existence higher priority high on infrastructure agriculture compared to with infrastructure other report realization budget for sub-fields Public Works and Spatial Planning no fully reach the target. Although there is excess budget on some

activities, in general overall, only 3 of the 6 planned activities succeed implemented.

4.2 Discussion

In line with the research objective to understand the use of APBDes in village infrastructure development, this section presents the results of data analysis obtained from various documents related to planning, implementation, and realization. This analysis is expected to answer questions about how the Village Budget is used and what factors influence it. The following data presents a focused and in-depth examination of budget allocation for village infrastructure development.

The focus of this research is the use of the Village Budget for infrastructure development in Beringin Jaya Village. Therefore, the researcher presents a number of data tables sourced from various documents that contain information relevant to how the Village Budget is utilized for infrastructure development in Beringin Jaya Village.

4.2.1. Budget Allocation Process for Infrastructure Development Activities

a. Planning

The planning process is a crucial initial stage in the allocation of the budget for infrastructure development. In the context of the 2022 Village Revenue and Expenditure Budget (APBDes), planning was conducted by collecting and analyzing various documents related to infrastructure development activities. The researchers identified and grouped the documents to understand the development needs and priorities in Beringin Jaya Village.

At this stage, the village government attempted to formulate a plan that includes all necessary infrastructure development activities. This was done by considering community input so that development proposals could be aligned with actual needs in the field. Development activities were grouped to allow for more efficient budget management, so that when there were proposals from

residents, the village government could easily determine the appropriate budget allocation.

After all information was collected, the village government compiled a budget plan that included various types of activities, such as road maintenance, public facility construction, and agricultural infrastructure. The plan aimed to balance the needs of various sectors, ensuring no single activity dominated the budget allocation. Careful planning provided a strong foundation for implementing development activities.

b. Implementation

After planning was completed, the next stage was implementation. At this stage, the allocated budget was used to carry out the planned infrastructure development activities. Data analysis shows that the primary focus of implementation was on road maintenance and development, which was a community priority.

Development activities were implemented by involving various parties, including the community and contractors. The village government made efforts to ensure that all activities were carried out in accordance with the planned program. However, in practice, challenges such as limited human resources and technical constraints affected budget realization.

Although some activities were successfully implemented, reports showed that not all activities reached the expected targets. Only 3 of the 6 planned activities were completed, indicating a gap between planning and realization. This highlights the need for improved supervision and management during implementation to ensure the budget is used effectively and efficiently.

c. Evaluation

The evaluation stage is important for assessing how well the allocated budget was realized and its impact on infrastructure development. Evaluation was conducted after the implementation of activities, with the objective of identifying successes and obstacles faced during the process. The documents

include analyses of budget allocation and realization, indicating that public works and spatial planning sectors received significant attention.

From the village budget realization reports per activity, the village government reviewed which activities were implemented and which were not. They also evaluated the implementation patterns and project execution before and during development, including identifying technical errors or suggestions and feedback received after completion.

Some budget realization results showed significant discrepancies, such as excesses or shortages in the budget for certain activities. This caused concern among village officials due to recurring budget imbalances. However, the realization reports enabled the government to learn and improve budget planning for the following year.

Through evaluation, the village government could gather data and information on the effectiveness of budget use. This included evaluations of successful and unsuccessful activities, as well as factors influencing infrastructure project implementation. Thus, evaluation serves as a tool to improve future planning and implementation processes.

Evaluation results can also serve as the basis for future budget planning. By understanding what worked and what did not, the village government can make better decisions in budget allocation for more sustainable infrastructure development aligned with community needs. A well-executed evaluation helps enhance the quality of infrastructure and the overall welfare of the village community.

4.2.2 Factors Influencing Budget Allocation for Infrastructure Development Activities

a. Flood Disasters

Flood disasters are one of the main factors influencing budget allocation for infrastructure development in Beringin Jaya Village. Study data show that the significant impact of such disasters compelled the village government to divert a large portion of the

budget originally allocated for infrastructure development toward disaster response.

When disasters occur, there is an urgent need to address the immediate impacts, such as repairing damaged infrastructure and providing aid to the affected community. These urgent needs take precedence over previously planned development projects. As a result, budget allocations for infrastructure development are often affected, with some planned activities postponed or canceled.

The diversion of funds for disaster response hinders infrastructure development intended to support the community's economic activities. This results in poor accessibility and reduced economic potential for the village. The instability of infrastructure caused by flooding also leads to uncertainty in economic activities, affecting public welfare.

Additionally, flood disasters impact future budget planning. The village government needs to consider disaster risks in their budgeting to prepare adequate funds for disaster mitigation. This creates a challenge in balancing infrastructure development needs with disaster mitigation requirements.

From the community's perspective, flood disasters influence their perception of development priorities. They may support budget allocations for disaster-related projects, such as embankments or drainage channels, over other infrastructure projects perceived as less urgent.

Therefore, flood disasters not only directly affect budget allocation but also influence the future planning and implementation process. The village government must conduct in-depth evaluations of disaster impacts to develop a more comprehensive budget management strategy.

b. Village Apparatus Capacity

The capacity of the village apparatus is another important factor in the budget allocation process for infrastructure development. Data analysis indicates that the abilities and skills of village officials in planning, implementing, and evaluating infrastructure

projects significantly influence the effectiveness of budget use.

Village apparatus capacity includes knowledge of financial management, engineering planning, and the ability to communicate with the community. When village officials possess adequate skills, they can more effectively identify community needs and formulate appropriate budgets. On the other hand, low capacity may lead to planning and implementation errors, resulting in inefficient budget use.

Training and capacity development for village officials are crucial to enhancing budget allocation effectiveness. Central government and related institutions should provide support in the form of training and human resources to improve the competence of village apparatus. Well-trained officials are better prepared to face challenges and manage budgets effectively.

Village apparatus capacity also influences community participation in the planning and implementation processes. If officials can communicate well and involve the public in decision-making, budget allocations will be more aligned with actual field needs. This improves community trust and encourages active participation.

Overall, village apparatus capacity plays a critical role in determining the success of budget allocation for infrastructure development. Therefore, investing in capacity development must be a priority to improve budget management effectiveness at the village level.

c. Community Participation

Community participation is a key factor in the budget allocation process for infrastructure development. Study data reveal that public involvement in planning and implementing infrastructure projects increases the relevance and effectiveness of budget use. When the community is involved, they can express their needs and priorities, ensuring the allocated budget meets actual expectations.

Public participation also enhances transparency and accountability in budget

management. By involving the community in decision-making processes, the village government can ensure that budget use is monitored by the people themselves. This helps reduce potential budget misuse and increases public trust in the government.

However, public participation does not always proceed smoothly. Challenges include a lack of understanding about the budgeting process or public distrust of the village government. Therefore, the village government must make efforts to raise awareness and understanding of the importance of participation in budget management.

Additionally, the village government must establish mechanisms to facilitate community participation, such as public discussion forums or village deliberation meetings. These platforms make it easier for residents to express opinions and suggestions related to budget allocation.

In general, community participation is essential for the success of budget allocation for infrastructure development. By involving the public, the village government can ensure the budget truly reflects community needs and priorities.

d. Community Needs

Community needs are a primary factor influencing budget allocation for infrastructure development. Study data analysis indicates that the village government must be able to identify and understand the community's needs to formulate an appropriate budget plan. These needs may vary from basic infrastructure like roads and bridges to other public facilities.

The process of identifying community needs is typically conducted through village deliberation meetings or discussion forums. These forums allow the community to express their development aspirations and expectations. Through this method, the village government can collect the necessary information to formulate an appropriate budget plan.

However, a challenge arises in that not all community needs can be met within one budget

period. The village government must prioritize budget allocation to ensure the most urgent and important activities are implemented first. Community needs may also change over time, particularly following disasters or changes in socio-economic conditions. Therefore, the village government needs to periodically evaluate community needs and adapt budget plans accordingly.

5. Closing

5.1 Conclusion

Based on a thorough analysis of the data and findings, it can be concluded that the utilization of the Village Revenue and Expenditure Budget (APBDes) for infrastructure development in Beringin Jaya Village, South Baebunta District, North Luwu Regency, presents both strengths and challenges.

1. The village government has implemented comprehensive planning through the Village Long-Term and Medium-Term Development Plans (RPJMDs), which guide budget allocations. A significant portion of the APBDes is allocated to basic infrastructure development, particularly roads. The village also demonstrates flexibility in implementing projects—whether through self-management, third-party collaboration, or a combination of both.
2. However, recurring flood disasters pose major obstacles, often forcing budget reallocations toward disaster management. This hinders infrastructure development and negatively impacts the village's economic activities, reducing accessibility and limiting growth potential. Inadequate documentation and weak supervision also contribute to administrative inefficiencies.

Several key factors influence the use of the Village Budget for infrastructure development:

1. **Natural Disasters** – especially floods, which shift budget priorities;
2. **Capacity of Village Apparatus** – crucial for effective planning and implementation;
3. **Community Needs** – which shape development priorities; and

4. **Community Participation** – which influences project success and sustainability.

In summary, while the APBDes holds great potential to improve community welfare, stronger efforts are needed in planning, execution, and oversight to overcome these challenges.

5.2 Suggestion

Based on the research findings, several recommendations are proposed to enhance the effectiveness of Village Budget (APBDes) utilization for infrastructure development in Beringin Jaya Village:

1. **Strengthen the Capacity of Village Officials**
Conduct regular training and mentoring to improve planning, implementation, and supervision capabilities.
2. **Improve Transparency and Accountability**
Strengthen financial management systems and ensure the preparation of detailed and transparent reports.
3. **Increase Community Participation**
Actively involve the community through village meetings and participatory monitoring mechanisms.
4. **Develop a Village Information System**
Build an integrated system to support effective data and development management.
5. **Enhance Synergy with Local Government**
Improve coordination between the village and regional governments in development planning and execution.
6. **Formulate Disaster Contingency Plans**
Prepare strategies to mitigate the impact of natural disasters on development projects.

In addition, future studies on Village Budget utilization are recommended to:

1. Expand the research scope by comparing multiple villages or conducting longitudinal studies;
2. Strengthen methodology by combining qualitative and quantitative approaches, and using advanced analysis tools such as

thematic, social network, and spatial analysis;

3. Focus on current issues, such as the impact of the COVID-19 pandemic or the integration of the Sustainable Development Goals (SDGs);
4. Provide concrete policy recommendations, promote collaboration with regional governments, and leverage information technology to support data-driven decision-making.

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