

Realization of Village Income and Expenditure Budget (APBDes); Case Study in Seluma District, Bengkulu Province

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Abstract. This study aims to determine how the management and realization of the village budget in Pematang Riding Village, Seluma Regency. Pematang Riding village is located in a remote village in the southern part of Seluma Regency. This type of research is a quantitative study by looking at reports on the use of village funds and with unstructured interviews with village officials. Analysis of the realization of the village income and expenditure budget refers to ministerial regulations in the Republic of Indonesia number 20 of 2018. Cross-sectional methods are used on several variables, namely: (1) Revenues (2) Expenditures (3) Financing. The results of the study shows that in the management of APBDes there was a surplus of Rp. 6,000,394, meaning that the allocation of village funds is not yet accountable, and The village budget has not been fully realized.

Keywords: *Budget, Income, Expenditure, Village Fund*

INTRODUCTION

Indonesia has decided to expand its efforts to the village level. Decentralization to villages is intended to improve service delivery performance at the lowest administrative level and reduce social inequality and poverty. Decentralization implemented in Indonesia, rural institutions can play many roles in organizing communities and implementing development programs. The village carries out government affairs and local community interests in the Indonesian Government system (decentralization). Government affairs under the authority of the Regency or City that are handed over to the village are government matters that can directly improve services and empower people. Village Government in carrying out its governmental affairs requires authority, both authority that is the origin and authority of attribution.

Nearly 20 years after starting a large-scale decentralization program, the problem is whether decentralization to villages will provide fair and equitable contribution? Have village funds been allocated with accountability and transparency? It is also possible that there will be significant heterogeneity in the villages. And they ignore other sources of income that have village access. Village service responsibilities are not clearly defined, the village financial management system is not adequately prepared to handle large increases in funding, and mechanisms for monitoring and controlling village spending are still underdeveloped. These difficulties will severely hamper the achievement of official objectives and create further challenges for reformers in their efforts to fight corruption at the regional level.

Thahajo Kumolo, (2018) in his regulation as the Minister of Home Affairs of the Republic of Indonesia defines the village as a legal community unit that has legal territorial boundaries to regulate and manage government affairs, the interests of the local community based on community initiatives, rights of origin recognized and respected in the government system. The village, as one of the smallest administrative units in Indonesia, has a unique function and place in Indonesian society. After independence in 1945 and until 1965, villages in Indonesia were largely determined based on local institutions and customs, and strengthened through government law to enable them to govern locally (Antlöv et al., 2016). After the New Order Regime came to power in 1965, the autonomy granted to the village was stripped of, and instead transformed into a uniform, instrument of control over the local population (McWilliam, 2011). Law 22/1999 has restored village autonomy and made the village head the village head, directly elected, which in turn is responsible to the Village Representative Council (BPD). Many of these democratic features were nullified under Law 32/2004, which changed the accountability of elected village heads from the village population to district governments (Antlöv, 2003). Before the Village Law 6/2014 was issued, village administration relied on grants, extension programs and local sources of income such as village-owned companies and assets.

The allocation of village funds (ADD) designed in law requires an equal allocation per village, which will disadvantage larger villages and not allocate more resources to poorer villages (Lewis, 2015). Since the Village Fund was first disbursed in 2015, several issues regarding its implementation have been highlighted, including corruption cases that often occur among village heads.

Realization of the use of the village fund budget still finds many non-accountability and the allocation is still found to be ineffective, (Rosalinda, 2014), still encounters a number of problems in planning, implementation, reporting quality, and weak village institutions as well as coordination with local / municipal governments, (Abidin, 2015). Village budgeting and expenditure funds have been realized in a transparent and accountable manner, although the application of the principle of accountability is still limited to physical, administrative accountability and has not been fully implemented with provisions stipulated by government regulations, (Subroto, 2009; Febri Arifiyanto & Kurrohman, 2014; Irma, 2015). The main obstacle is that human resources are still relatively low, most of the village budget is used for community empowerment and for village government operational expenses (Chandra Kusuma Putra, Ratih Nur Pratiwi, 2012). Supporting factors in the management of ADD are community participation while inhibiting factors, the quality of human resources and the lack of direct supervision by the public, (Irma, 2015; Kholmi, 2017).

Regency of Seluma is an isolated area and included in the category of poor regions. To minimize the impact of underdevelopment and poverty in the District of Selma, the government optimizes the management of village funds. Bundra Jaya, (2018) Regent of Seluma, in his regulation number 40 on the procedures for the distribution and determination of the details of the allocation of village funds for each village within the district government during the 2019 fiscal year, Pematang Roding Village Semidang Alas Maras District Seluma Regency Bengkulu Province received a village development budget of Rp. 1,056,369,747. But according to Maulana Yusuf, (2019) that the Village Fund budget has not reduced poverty levels either in the village of Sido Luhur or in the Seluma District of Bengkulu

province.

Based on the description that has been explained above, the objective to be achieved in this study is to find out how the realization of the Village Fund Budget in Pematang Rinding Village in Bengkulu Province in 2019 was. Analysis of the realization of the village revenue and expenditure budget refers to ministerial regulation in the Republic of Indonesia number 20 of 2018 by using the income, expenditure and financing variables.

LITERATURE REVIEW Village Fund

Ulumudin et al., (2018) village funds are government efforts to support village development through financing schemes that are regulated and implemented directly by the village government. The village in Indonesian "Desa" is etymologically derived from the word "Swadesi", a Sanskrit word meaning independent or autonomous place or section. The characteristics of the village government are to meet the basic needs of the community or as an element of government that serves the community. Therefore, the village government has special functions that become the government's tasks, such as government affairs, village community empowerment affairs, welfare affairs, and environmental affairs. Implementation of development carried out using a centralized pattern proved to be many of its shortcomings, especially in empowering the community and placing it as a development actor. To accelerate rural development, the Village Allocation Fund provided by the government and with community participation is expected to increase in rural development. The implementation of village funds is intended to realize advanced, strong, independent and prosperous village communities (Enceng et al., 2020).

The Village Fund, however, has been criticized for its design and implementation, Watts et al., (2019) points to several potential design weaknesses of the Village Fund that could allow corruption to occur including: "unclear service assignments, rapid growth and relatively large budgets, inadequate public financial management procedures, and questionable control and accountability mechanisms" Lewis, (2015). The reconstruction of management supervision is needed to prevent corruption in managing village funds (Simanjuntak, 2020). In addition budget transparency is seen as a pillar of good governance, (Carlitz, 2013; Justice, 2007). Internal control systems, management and human resource competencies have a positive effect on village fund management, (Umar et al., 2018; Sukmawati, 2019; Feltynowski, 2019; Mujtahid, 2019).

The current Village Fund Design channel funds directly into village-level bank accounts, without specifically allocating funds for district-level support, (Watts et al., 2019). The principle of village funds is to improve the welfare of village communities, village expenditure needs to be allocated according to the needs of their villages, (Menkhoff, 2011; Sisoumang, 2013; Yuniza, 2020). Village fund management consists of Savitria & Andreasb, 2020; Fadli, 2020; Bahtiar & Supeno, 2020). Thahjo Kumolo, (2018) as finance minister of the Republic of Indonesia has signed regulations regarding village financial management.

It is important to allocate funds in an accountable manner so that the goals that the organization wants to achieve can be made. Village fund allocation has a significant positive effect and village expenditure has no significant and negative effect on poverty levels, (Aslan et al., 2019). The village development program still has projects that are not implemented in accordance with established regulations and priorities, monitoring and evaluation have not been running optimally due to the limitations of the apparatus and assistants involved in the project, (Boonperm et al., 2013; Tjilen et al., 2019). Communication, human resources, disposition, bureaucratic structure, and village facilitators simultaneously influence the application of the village financial system application (Pattiasina et al., 2020). While the effectiveness of village fund management is measured based on the target, timely, and responsibility for village fund management, (Azlina et al., 2017). According to Santiso, (2006) and Ma, (2009) that accountability and transparency are not so important in politics in elections. Performance-based accountability is becoming increasingly prevalent throughout all governments, (Rabovsky, 2012).

The role of the government in managing village development is to maximize the use of natural resources and human resources to remote villages. The development models in the villages are deliberations, consensus and mutual cooperation. The government seeks to direct the community to participate in developing villages, efforts to realize the ability and independence of the community in community life, community participation and active involvement in the development process. The village head is responsible for the village fund budget and the village head has the task of organizing government, development and community affairs.

Development activities are planned in the Musrenbangdes forum, the results of the deliberations are stipulated in the Village Development Work Plan (RKPD) then subsequently determined in the Village Budget.

Thahjo Kumolo, (2018) stated that village finances processed by village apparatuses are presented in realized financial statements. The village budget (APBDes) is expected to be allocated on target, transparent and accountable, (Lin & Tan, 1999). Citizen participation in budgeting can be a government mechanism to minimize the pathology of organizational learning that results from a single dependency on the administrative accountability model, (Kim & Schachter, 2013). Realized financial reports contain several types, namely;

1. Revenue, contains transfer revenue and other income
2. Expenditure, containing employee expenditure, goods and services expenditure, honorarium service expenditure, office operations, employee expenditure, official travel, and other expenses.
3. Financing, containing received financing such as, financing expenditures such as village capital inclusion.

National and regional development is an inseparable part of village development activities. The village is a socio-economic, political power base that needs special and serious attention from the government. Development planning has made the village community as the object of development not as the subject of development. The village has the right of traditional origin in regulating and managing the interests of the local community and plays a role in realizing the ideals of independence based on the 1945 Constitution of the Republic of Indonesia. That in the course of the constitution of the and empowered to be strong, advanced, independent, and democratic so that it can create a strong foundation in carrying out governance and development towards a just, prosperous and united society. Through the Village Fund (DD), the village has the opportunity to manage the development, governance and social development of the village autonomously. The Village Fund will encourage an increase in the standard of living and welfare of the village community if activated intensively and effectively. Rural development as a development target, in order to reduce various rural and urban gaps and increase the economy in the village.

The granting of Village Funds is a manifestation of the fulfillment of the village's right to exercise its autonomy in order to grow and develop. Village Growth based on diversity, participation and democratization, community empowerment. The role of the village government is enhanced in providing services and community welfare and accelerating development and economic and regional growth. The Village Fund came into force in 2015 after the issuance of Law Number 6 of 2014 concerning Villages and Government Regulation Number 60 of 2014 concerning Village Funds sourced from the APBN. So the physical development has not yet seen progress because ADD is divided to finance operational, non-physical and physical activities. At present the village government can feel financial assistance, namely ADD, Village Funds and Revenue Sharing Funds for taxes and levies.

The Allocation of Village Fund

F. V. Tangkumahat et al., (2017) village Funds are direct grants allocated to Village Government to improve community service facilities, institutions and village infrastructure that are needed and prioritized by the community, the utilization and administration of its management carried out and accounted for by the village head. Use of Village Funds based on PDT and Transmigration Ministerial Regulation Number 21 of 2015 concerning the determination of Priorities for the Use of Village Funds in 2016, namely to finance the implementation of programs and activities of local scale Village in the field of Village Development and Village Community Empowerment.

The Village Fund came into force in 2015 after the issuance of Law Number 6 of 2014 concerning Villages and Government Regulation Number 60 year of 2014 concerning Village

Funds sourced from the State Budget. However, prior to the Village Fund budget, every village had received Village Fund Allocation (ADD) but the amount was relatively small because the ADD count was obtained from the distribution of the balance funds received by the district/ city government at least 10% after deducting according to Government Regulation Number 72 Year of 2005 on Villages, that the central and regional financial balance funds received by districts/cities which in their distribution for each village are distributed proportionally known as Village Fund Allocation (ADD). Minister of Home Affairs Number 37 of 2007 concerning Guidelines for Village Financial Management, namely (1) Tackling poverty and reducing inequality. (2) Improve development planning and budgeting at the village level and community empowerment. (3) Increase rural infrastructure development. (4) Increase the practice of religious values, social culture in order to realize social improvement. (5) Improve peace and order of the community. (6) Improve services to rural communities in the context of developing social and economic activities of the community. (7) Encouraging the increase of community self-reliance and community cooperation. (8) Increase village income and village community through Village-Owned Enterprises (BUMDesa). Use ADD according to the explanation of article 10, which is 70% for community empowerment and strengthening the capacity of Village Government and 30% for operational costs of the Village Government and the Village Consultative Body.

Village Fund Budget Management in Village Finance (APBDes)

Regulation of the Minister of Domestic Affairs number 20 of 2018 concerning Guidelines for Village Financial Management aims to facilitate the implementation of village financial management. Beside that, it is hoped that good village governance, which has three main pillars, namely transparency, accountability and participation. Therefore, the process and mechanism for preparing the APBDesa regulated in the Permendagri will explain who is responsible for who and how it is held. For this reason, it is necessary to stipulate general guidelines for reporting procedures and accountability for village administration, which are contained in Minister of Home Affairs Regulation number 20 of 2018. To provide guidance for village governments in developing village-medium-term development plans and village-based, it is necessary to make arrangements. Arrangements in the planning aspect are directed so that the entire process of drafting APBDesa as much as possible can show the background of decision making in determining general policy direction, priority scale and determination of allocation, and distribution With the Village Fund Allocation which is focused on the development of rural communities, it is expected to be able to encourage the handling of several problems faced by the village community independently without having to wait long for the programs from the district government. With the allocation of village funds, participatory planning will be more sustainable because the community can directly realize some of the needs contained in the planning documents in their village.

In terms of its objectives, development is a hope for progress in social and economic terms and for which each country has different views or values about what is meant by "expected" it. Rural (rural) community development is all development activities that take place in the village and cover all develop mutual cooperation. The aim is to improve the welfare of rural communities based on the ability and potential of natural resources (SDA) through improving the quality of life skills and community initiatives.

Rural community development is defined as activities carried out by the community where they identify their needs and problems together. Village community development is a planned activity to create conditions for the socio-economic progress of the community by increasing community participation.

Other experts provide a limitation that rural community development is a combination of socio-economic development and community organizing. The development of the socio-economic sector of the village community needs to be realized to improve the welfare of the

community, which is supported by community organizations and participation that have the capacity, capability and performance that continuously grow and develop in the community.

Community development

Empowerment is an effort to improve the form the interconnectivity that is contained in an order and/or efforts to improve the elements or components of an order intended to establish an order that can develop independently. So empowerment is an effort that is intended so that an order can achieve a condition that allows it to build itself. Community empowerment assists the development of authentic and integral human beings from being poor and marginal and independent and can meet the basic needs of their lives, but are able to participate in the development Public.

The presence of the Village Fund Allocation Policy (ADD) which must be managed independently has a positive impact both for the village government, (Florensi, 2014), in addition, the presence of the ADD also provides flexibility from the Village to manage the village government, development and social community autonomously. The ADD implementation includes a process of planning, implementation and evaluation in accordance with the stages in community empowerment. Community involvement in the implementation of ADD conditions the community at the empowerment stage, which all leads to an independent community in the end.

Conformity between the village budget and the realization funds used by the Village Government in Pematang Rinding Village, Semidang Alas Maras Subdistrict, Seluma Regency Bengkulu Province in 2019 because at the time of budgeting the activities of the village government together with the budgeting team were very detailed in making plans and funding requirements so that at the time of realization the use of funds, the implementing committee of activities complied with everything that was agreed upon besides the village government also followed the rules that apply to the use of village funds in accordance with Minister of Finance Regulation No.193/PMK.07/2018 concerning Management of Village Funds.

Number 20 of 2018 concerning Village Financial Management states that "village financial management is the overall activity which includes planning, implementation, administration, reporting, and accountability of village finances." Furthermore, Based on Article 1 of the Seluma District Head Regulation No. 15 of 2015 concerning Guidelines for Village Budgeting and Expenditure Budgeting states that "village financial management is the whole activity which includes planning, implementation, implementation, administration, reporting, and accountability of village finances." From the above understanding it can be concluded that the management of ADD is the whole activity which includes the stages of planning, implementation, administration, reporting, and accountability, where the Village Head as the holder of power is assisted with other village apparatus.

Rinding Village, Semidang Alas Maras Subdistrict, Seluma Regency, Bengkulu Province began with a Village Development Planning Consultation (Musrembangdesa) to obtain an agreed RKPDesa. After that, the Village Secretary drafted a Village Regulation on the Village Budget to be conveyed to the Village Head. Furthermore, the Village Head conveyed the Draft Village Regulation on APBDesa to the BPD to be agreed in accordance with applicable regulations, which is no later than October of the current year. Through Pematang Rinding Subdistrict, the Village Regulation Draft concerning APBDesa was submitted to the Seluma District Regent.

Implementation of the Village Fund Budget

Based on documentation data and interview results, the implementation of ADD in Pematang Rinding Village, Semidang Alas Maras Subdistrict, Seluma Regency, Bengkulu Province was carried out based on a well-planned and detailed plan so that all village revenues and expenditures in the context of exercising village authority were carried

out through village cash accounts and with evidence complete and legal. Obey the rules in effect, the Village Government does not charge levies as village revenues other than those stipulated in the village regulations. As a party that is responsible for the actions of expenditure, the Activity Implementer uses the activity cash handbook as an accountability. Based on the Budget Plan, the Activity Implementer submits a Payment Request Letter (SPP) to the Village Head after the goods and services have been received, attaching a statement of expenditure responsibility and proof of transaction.

The Village Secretary also carries out his obligations for the payment implementation, namely: (1) Examining the completeness of the payment request; (2) Test the accuracy of the calculation of the burden on the APBDesa expenses listed in the payment request; (3) Test the availability of funds for the activities that is meant; (4) Refusing to submit a payment request if it does not meet the specified requirements. After the Village Secretary verifies, the Village Head approves the payment request and the Village Treasurer makes the payment and records it as an expense. The Village Treasurer makes a deduction and tax levy which is then deposited into the state treasury account.

Accountability of the Village Fund x Budget

Performance accountability of government agencies is the realization of the obligations of a government agency to account for the success or failure of the implementation of programs and activities that have been mandated by stakeholders in order achieve the mission of the organization in measurable with the goals / performance targets that have been set through the performance reports of government agencies that are prepared periodically. Melly Susanti, Husaini, (2017) Participation and clarity of budget objectives affect budget accountability.

The accountability report on the realization of the APBDesa consists of: (1) Revenue; (2) Shopping; and (3) Financing determined by Village Regulations. The realization report and the APBDesa realization report are informed to the public and submitted to the Regent on time, which is no later than 1 month after the end of the fiscal year regarding.

The results of this study are in line with the 2018 Khalida Shuha study, entitled "Analysis of Village Fund Management (Case Study in Selingkungan Villages, Lubuk Alung District, Padang Pariaman Regency)" with a descriptive qualitative method. Research shows that the results of Planning, Implementation, Administration, Reporting and Accountability are in accordance with Permendagri Number 20 of 2018 concerning Village Financial Management. But the problem that arises in the present study is the lack of coordination between the members of the ADD Implementation Team and the submission of late accountability reports, it is also because Pematang Rinding Village is the newest village from the division of Semidang Alas Maras District, Seluma Regency, Bengkulu Province.

Village funds are funds received by the village government sourced from the APBN that is transferred through the APBD, used for governance, development implementation, community development and community empowerment. In village fund management activities it is not free from obstacles or obstacles.

METHODOLOGY

This study described the ADD Realization Report in Pematang Riding Village, Semidang Alas Maras Subdistrict, Seluma Regency, Bengkulu Province. It also saw the conformity with Permendagri No. 20 of 2018. The data analysis technique used by the writers is a qualitative technique by conducting interviews with the village government and comparing the results of the ADD and APBDesa Realization Reports made by Pematang Riding Village Semidang Alas Maras District Seluma Regency Bengkulu Province in 2019 in accordance with Pemendagri Number 20 of 2018.

RESULT AND DISCUSSION

Before we go into village financial reporting, I will first present the results of the Seluma Province regent's decision number 04 in 2018 regarding the allocation of the village fund budget in 2019

Alokasi Dana Desa Kabupaten Seluma	
Pagu Alokasi Dana Desa Kabupaten Seluma	53.377.811.400
Hasil Perhitungan Pagu Alokasi Dana Desa Kabupaten Seluma	53.377.811.400
Pagu Alokasi dasar Kabupaten Seluma	48.040.030.260
Pagu Alokasi Afirmasi Kabupaten Seluma	-
Hasil Hitung Alokasi Afirmasi Kabupaten Seluma	-
Pagu Alokasi Formula Kabupaten Seluma (10%)	5.337.781.140
Hasil Hitung Alokasi Formula Kabupaten Seluma	5.337.781.140
Jumlah Desa	182
Pendapatan Desa Pematang Riding	289.624.394

From the ceiling of the Village Fund Allocation in Seluma Regency amounting to 48,040,030,260. This was diverted to Pematang Riding village by 289,624,394. funds received by the village are one type of village income.

Realization of the APBDesa Pematang Riding in Bengkulu Province in 2019 can be seen in table 1 below;

Expenditure Budget (APBDes) for the 2019 Budget Year

CODE	ITEM	BUDGET	REALIZATION	Surplus/Deficit
0	INCOME			
00	Transfer Revenue	1.056.369.747,00	1.056.369.747,00	0,00
000	Village Fund	766.745.353,00	766.745.353,00	0,00
00.04	Village Fund	766.745.353,00	766.745.353,00	0,00
2				
000	Village Fund Allocation	289.624.394,00	289.624.394,00	0,00
00.04	Village Fund Allocation	289.624.394,00	289.624.394,00	0,00
2				
	TOTAL	1.056.369.747,00	1.056.369.747,00	0,00
0	EXPENDITURE			
1	Village Government Implementation Division	268.104.394,00	262.104.000,00	6.000.394,0
2	Development Sector	620.345.353,00	620.345.353,00	
3	Community Development	31.520.000,00	31.520.000,00	
4	Empowerment Division	16.400.000,00	16.400.000,00	
	TOTAL	936.369.747,00	930.369.353,00	6.000.394,0
	SURPLUS / (DEFICIT)	120.000.000,00	126.002.859,00	-
0	FINANCING			
00	Receipt of Financing	10.000.000,00	0,00	10.000.000,0
001	SILPA a Year Before	10.000.000,00	0,00	10.000.000,0
00.061	SILPA a Year Before	10.000.000,00	0,00	10.000.000,0
00	Financing Expenditures	130.000.000,00	130.000.000,00	0,00
001	Village Equity Participation	130.000.000,00	130.000.000,00	0,00
00.062	Village Equity Participation	130.000.000,00	130.000.000,00	0,00
	TOTAL	-120.000.000,00	-130.000.000,00	10.000.000,0
	SILPA/SILPA ON GOING YEAR	0,00	-3.997.141,00	3.997.141,0

Source : Report on Realization of Pematang Riding Village Fund Budget 2019

The amount of Regional Expenditures of 936,369,747 was disbursed to the Village Government Implementation field of 262,104,000, the Field of Development was 620,344,353, Community Development was 31,520,000, the field of empowerment was 16,400,000. there is a difference of 6,000,394 in the Village Government Implementation Division. This means that not all Village Government Organizing Fields are set at 268,104,394 spent. There is still a remaining expenditure of 6,000,394.

Based on the report on the realization of the Pematang Riding village's income and expenditure budget above, a budget deficit of 6,000,394.00 was found. This means that Pematang Riding Village is not yet responsible for managing the Village Budget and Expenditure (APBDes). What does accountability say if all the budget has been used for village development.

The agreed village budget is in accordance with the budgeted amount of Rp. 1,056,369,747.00 in 2019. The budget for village funds has not yet been fully realized. Budget realization in expenditure is grouped into (1) Village administration in the amount of Rp. 268,104,000.00, (2) The Field of Implementation of Village Development in the amount of Rp. 620,345,353.00 and realized in the amount of Rp. 620,342,888.00. Difference of Rp. 2,465,000 (620,344,353 - 620,342,888). it means that there is still funds from the financing received which has not been utilized to finance Regional Expenditure and Regional Financing Expenditures.

The overall budget is Rp.936,369,747.00. while the realized funds amounted to Rp. 930,366,888.00. Then the funds are less than Rp. 6,002,859.00. For and Surplus / (Deficit) in the amount of Rp. 120,000,000.00, the realized funds are in the amount of Rp.126,002,859.00, then the funds are less than Rp. -6,002,859.00.

Based on the total financing receipts and total financing expenses of Rp. - 120,000,000.00. (Minus 120,000,000.00) realized funds amounting to Rp. 130,000,000.00. While less than Rp.10,000,000.00 funds, net financing has not been able to cover the budget deficit that occurred.

Village expenditure allocation in the field of village administration, the realized costs in the area of village administration amounting to Rp. 268,104,000.00. Funds realized amounted to Rp.262,104,000.00. While funds less than Rp.6,000,394.00 are allocated to receive SILPA financing. Funds are used to:

1. Arrangement of Siltap shopping, benefits

The budget for conducting Siltap Expenditures is Rp. 236,964,394.00. Funds realized in the field of Siltap Shopping, Allowances in the amount of Rp. 230,964,000.00. While funds less than Rp.6,000,394.00 are allocated to receive SILPA financing. Provision of Village Government Infrastructure Facilities

2. Capital expenditure, Capital expenditure budget of Rp.10,000,000.00. Funds realized Rp.10,000,000.00. Funds are used for capital expenditure.

a. In the Field of Village Development, the realized costs in the field of Village Development are Rp.620.345.353.00. Realized funds of Rp. 620,342,888.00. Expenditures for Rental Services, Budget for Rental Services is Rp.700,000.00. Funds realized amounted to Rp.700,000.00. The funds are used for Shopping Equipment / Equipment Rental Services.

- b. The Community Development Division, the realized costs in the Community Development Division are Rp.31,520,000.00. Funds realized amounted to Rp.31,520,000.00.
- c. In the field of Community Empowerment, the budget for Community Empowerment funds is Rp. 16,400,000.00. Funds realized amounted to Rp.16,400,000.00.

CONCLUSION

The results of the study shows that in the management of APBDes there was a deficit of Rp. 6,000,394, meaning that the allocation of village funds is not yet accountable. The village budget has not been fully realized. The realization of the use of the Pematang Roding village expenditure budget throughout the Bengkulu province has not been able to be processed and accessed by the Indonesian people, due to factors; (1) Human Resources (2) Delay in Reporting (3) Changes in Regional Budgets (4) Internet Networks that are difficult to access (5) Community Understanding. These obstacles can be overcome by;

1. Developing human resource. Qualified and competent village officials are a supporting factor in the success of village fund management. To get qualified and competent village officials, a better and more stringent selection system is needed.
2. Improving education. Based on the obstacles faced by several villages in Pematang Roding Subdistrict, namely the nagari apparatus that have a high school education background. In order to obtain village officials with a better, more qualified, competent education background and are able to adjust to the community served, they are expected to undertake a bachelor's education by providing scholarships to the village apparatus.
3. Providing Training. With training, village officials can better understand, are competent in carrying out their duties and can implement it in their work so that services from the second party are no longer needed.

Future research directions can be carried out in the development of effective, efficient and transparent presentation of village financial statements through a digitalization system.

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