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Management of the Village Revenue and Expenditure Budget in Corawali Village, Sidrap Regency

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ABSTRACT

The village revenue and expenditure budget is prepared to manage village finances in a transparent and accountable manner to improve community welfare. This study aims to evaluate the management of the village revenue and expenditure budget in Corawali Village, Sidenreng Rappang Regency, from the perspective of transparency and accountability. Using a qualitative descriptive approach, data was obtained from village officials, members of the village consultative body, and the community through in-depth interviews, participatory observations, and document studies. Data analysis techniques include data reduction, presentation, and qualitative verification. The research focuses on four main aspects: planning, implementation, reporting, and accountability. The results indicate that the management of the village revenue and expenditure budget has gone quite well with the community's involvement in village deliberations and program implementation. However, participation is uneven because of a limited understanding of technical information. Reporting is carried out routinely through the Siskeudes application, although it has not been fully socialized effectively. Accountability is carried out openly through village forums and information media, but the presentation of information still needs to be simplified, and human resources and technology capacity support need to be improved to strengthen transparency and accountability.

Keywords: Management, Budget, Village Expenditure Revenue

INTRODUCTION

The village revenue and expenditure budget is the main instrument in village financial management that functions to support development and community services. The local government accords full authority to the village government to compile and manage the village revenue and expenditure budget independently. The village revenue and expenditure budget includes three main components: revenue, spending, and village financing. The formulation process begins through participatory discussions on village development planning and is then determined every year by the Village Head together with the Village Consultative Body through village regulations. "As a leading government entity, the village government has the authority to regulate and manage the interests of the community in its area. To carry out these functions and authorities, villages need sources of income that are managed in a transparent and accountable manner to finance sustainable development programs." (Ismail et al., 2024; Jusniaty et al., 2021; Rahman, 2023) .

The village revenue and expenditure budget plays a strategic role as the main instrument in realizing good governance and supporting the implementation of sustainable development. In addition to being a financial planning and control tool, the village revenue and expenditure budget is also a way for the village government to transparently convey information about all activities related to managing village funds, including the implementation of programs financed from the budget, both to the supravillage government and to the community (Mokoagouw et al., 2024). The village revenue and expenditure budget reflect the village government's strategic plan

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in achieving village development and management goals through three main components: revenue, spending, and village financing. To realize accountability in village financial management, village funds, joint commitment, and effective supervision from all stakeholders are needed.

The village revenue and expenditure budget are prepared to manage village finances in a transparent and accountable manner to improve community welfare (Niswaty et al., 2022; Nugrahaningsih et al., 2016; Riskasari, 2016). As an annual financial plan document, the Village revenue and expenditure budget contains revenue projections, program and activity expenditure allocations, and village financing, which are compiled and mutually agreed upon between the village government and the village consultative body, then determined through village regulations. More than just a planning tool, the Village revenue and expenditure budget is also an instrument of accountability for the management of funds and the implementation of village development programs. The use of the budget is based on the principles of regional financial management to achieve good governance. In addition, the Village revenue and expenditure budget provides certainty for the implementation of activity plans, both in terms of implementation commitments by the village government and the availability of the budget exactly according to the needs of the planned program. (Niswaty R, Suviati, 2022).

Accountability in the management of the village's revenue and expenditures is a central issue in transparent and fair village governance. Since the enactment of the village fund policy, every village government in Indonesia has a greater responsibility in managing public funds effectively, transparently, and accountably. Accountability is not only an administrative issue but also a form of ethical commitment to ensure that every rupiah allocated provides real benefits to the community. According to Ginting et al. (2024), The effectiveness of village fund management is highly dependent on the ability of the village government to implement the principle of accountability in all stages of the budget, from planning to reporting.

Article 68 of the Village Law states that the source of village income includes village original revenue, district/city tax revenue sharing, part of the central and regional balance fund, and financial assistance from the government above it, as well as non-binding grants and third-party contributions. Among these components, the village's original revenue is the only source that is fully under the authority of the village government. The village's original revenue comes from various sources, such as village business results, village wealth, self-help and community participation, cooperation, and other legitimate income. We expect village business results to be the primary factor in enhancing village fiscal independence among all these components. (Senjani, 2019). Village development should be directed towards achieving independence, which is a condition when the community has the initiative and capacity to identify local problems, formulate solutions, and implement programs effectively and efficiently. Within the framework of decentralization, local governments are also given broader autonomous authority in terms of financing and development management, in accordance with independently determined budget priorities (Atar et al., 2025; Sancino, 2023; Yuniarta & Gusti Ayu Purnamawati, 2020).

METHOD

This research uses a qualitative approach to learn more about the phenomenon of village financial management. The data collection techniques used include direct observation of village government activities, in-depth interviews with informants who have relevant knowledge and experience, such as village officials and community leaders, and documentation studies of relevant archives and official documents. This approach was chosen to comprehensively explore the extent to which the principles of openness (transparency) and responsibility (accountability) have been implemented in the management of the village revenue and expenditure budget.

The focus of this study is the management of the village revenue and expenditure budget in Corawali Village, Sidenreng Rappang Regency. The research informants were selected purposively, consisting of the village head, village secretary, village treasurer, and two

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community members who were considered to have understanding and experience related to the management of the Village revenue and expenditure budget. All informants serve as both primary and secondary data sources during the data collection and analysis process. The results of the analysis aim to present a comprehensive and in-depth empirical picture of the practice of managing the Village revenue and expenditure budget, including the identification of obstacles faced and the strategic steps that have been taken to support transparency and accountability in village financial management.

This study uses four main indicators in analyzing the management of the village revenue and expenditure budget, namely, planning, implementation, reporting, and accountability. The data sources used include primary and secondary data. Primary data was obtained through in-depth interviews and direct observations, while secondary data came from relevant official village documents. The research process is carried out gradually and systematically, including (1) the description or orientation stage, namely the introduction to the location and context of the research; (2) the reduction stage, namely the sorting and simplification of data according to the focus of the research; and (3) the selection stage, which is the sharpening of information that is considered the most relevant and representative of the problem being studied.

The instruments used in data collection include interview guidelines, cameras for visual documentation, and voice recording devices. The validity of the data was tested through various techniques, such as extension of observation, diligence in data collection, triangulation (sources, techniques, and time), discussions with peers, analysis of negative cases, and *member checks* to ensure the validity of the findings. Triangulation in this study was implemented through cross-verification between interview data, observation records, and official documents. It was compared with field observations and statements from community members. This method not only strengthens data reliability but also minimizes researcher bias by ensuring consistency between narrative and factual evidence.

The data obtained was analyzed using the Miles and Huberman interactive analysis model, which consisted of three stages: data reduction, data presentation, and conclusion drawing and verification. Through this approach, it is hoped that the results of the research can provide an accurate, comprehensive, and meaningful understanding of the factual conditions of village revenue and expenditure budget management in Corawali Village.

RESULT AND DISCUSSION

Planning

Planning is the initial stage in the management of the Village revenue and expenditure budget, which focuses on the preparation of budget plans based on community needs and village development priorities. The main objective of this stage is to ensure that budget allocation is carried out in a targeted manner and in accordance with the aspirations and real conditions at the village level. The results of the study show that the Village revenue and expenditure budget planning process in Corawali Village has involved various stakeholders, including village officials and the community. The village head and secretary play an active role in the preparation of the budget, while the treasurer is more involved in the technical and administrative aspects. Community participation is facilitated through village deliberative forums, although there are still obstacles in understanding the content of the budget due to the use of language that is too technical. Some of the obstacles that arise in the planning process include delays in the completion of documents, limited human resources, and technical obstacles such as internet access and work tools. This condition emphasizes the importance of coordination and cooperation between village officials to support smooth reporting and timeliness in the implementation of the program. Based on the results of observations, the management of the Village revenue and expenditure budget in Corawali Village has generally been carried out in accordance with applicable regulations, starting from the planning stage to reporting. Village financial information has been published as a form of transparency, but its presentation is still not accessible to all levels of society due to the

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use of technical terms that are difficult to understand. Community participation in the Village revenue and expenditure budget management process is indicated positively, although it is not evenly distributed among all elements of the community. This study further differentiates community participation into three dimensions: consultative participation, where citizens are invited to provide input during village meetings; collaborative participation, where citizens are directly involved in implementing activities; and empowerment participation, where the community has a decisive role in planning and monitoring programs. The findings indicate that most participation in Corawali Village remains consultative, while empowerment-based participation is still limited, which affects the inclusiveness of the planning process (Arnstein, 1969)

From the administrative side, the implementation of activities is relatively orderly, but there is still a need to increase the capacity of village officials, especially in the use of information technology and delivery techniques, so that transparency and accountability in village financial management can be more optimal.

Differences in social capital and literacy levels can explain uneven participation in the planning process. Studies by Mansuri & Rao (2013) found that technical language and bureaucratic procedures often exclude marginalized groups from decision-making. In the case of Corawali Village, the use of formal administrative terms during deliberation meetings limited the understanding of residents with low educational backgrounds, reducing the quality of participatory democracy at the village level.

Planning is a very crucial initial stage in the management of the Village Revenue and Expenditure Budget, because it determines the direction of village development policies that are in accordance with the real needs of the community. This process began with a village deliberation, which involved the active participation of residents, the Village Consultative Body, community leaders, and other community institutions to formulate development program priorities. The results of the Village deliberation are then outlined in the village government work plan document, which is the basis for the preparation of the Village revenue and expenditure budget. In Corawali Village, planning has followed this procedure, but the results of observations and interviews indicate that there are still obstacles in the technical capacity of village officials and uneven community participation in the planning process. Although the use of the Siskeudes application has helped in the preparation of data-based budgets, increased technical understanding and overall citizen involvement are still very much needed to make village planning more accurate, inclusive, and sustainable. In theory M Sasoko (2022) "Planning is a systematic process in determining the goals to be achieved and developing strategies and operational steps to realize them. The results of this process are outlined in the form of a plan document that contains the objectives, stages of activities, and methods of implementation. In practice, planning not only focuses on achieving goals, but also anticipates various possible obstacles that can interfere with the program's run. Therefore, it is important to formulate alternative solutions as a form of risk mitigation. Good planning must be able to integrate vision, resource potential, and prediction of challenges that may arise so that the implementation of activities can run effectively, efficiently, and adaptively to dynamics in the field. This study reveals that the management of the village revenue and expenditure budget in Corawali Village has been carried out in accordance with applicable regulations, especially at the planning stage which shows the active participation of village officials and the community through village deliberation forums. However, public participation is still uneven due to limited understanding of the content of the budget submitted in technical language. Obstacles faced in the management of the Village revenue and expenditure budget include delays in the preparation of documents, limited human resource capacity, and technical obstacles such as lack of internet access and work support facilities. Financial information has indeed been published, but the aspects of transparency and community understanding still need to be improved so that accountability and public involvement in village development can be more optimal.

Implementation

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At the implementation stage, the activity is focused on the use of funds to support various village programs, the management of available resources, and the implementation of activities according to the plan that has been set out in the Village revenue and expenditure budget. Village officials carry out the implementation process by involving community members, who participate actively according to their respective roles. The results of the interviews show that the implementation of the Village revenue and expenditure budget in Corawali Village in general has gone quite well, and the benefits are beginning to be felt by the community. Village officials, such as village heads, secretaries, and treasurers, carry out administrative and technical duties in an orderly manner, including in the process of managing and disbursing the budget. The community confirmed that several programs—such as the construction of roads, waterways, relief, and playground construction—have been realized despite delays and suboptimal results. Some of the obstacles identified include weather factors, delays in disbursing funds, labor shortages, and weak supervision and coordination between implementers in the field. Based on the results of observations, the implementation of activities funded through the Village revenue and expenditure budget in Corawali Village took place actively and relatively openly. The village government has tried to convey information to the community through meeting forums and public information boards. However, the village government still needs to simplify the information presentation to make it easier to understand for all levels of society. In general, the level of community participation in the implementation of the program is quite good, although the supervision of the results of activities and the quality of implementation are still not optimal. This shows the need to increase public communication capacity and strengthen the role of the community in participatory-based supervision.

Implementation is a crucial stage in the management of the Village Revenue and Expenditure Budget, where all programs and activities that have been formulated previously are realized through the organization of resources and control of activities in accordance with the set budget. This stage includes the use of village funds to finance various aspects of development, public services, and village community empowerment, based on the principles of efficiency, transparency, and accountability. In the context of good governance, the implementation of the Village revenue and expenditure budget plays an important role in improving bureaucratic performance and the quality of public services. Therefore, good implementation will strengthen community trust, encourage active participation in village development, and become the main indicator of the success of the village government in carrying out its functions in an accountable and transparent manner. (Jamaluddin, 2018). The implementation of the Village revenue and expenditure budget is going quite well and openly, with the role of the village apparatus in an orderly manner and quite active community participation. Activities such as construction and assistance have been carried out, despite obstacles such as weather, delays in the disbursement of funds, and lack of supervision. Information has been conveyed through meetings and bulletin boards, but it still needs to be simplified to make it easier for residents to understand.

Reporting

Village revenue and expenditure budget reporting is an important part of realizing accountability and transparency in village financial management. The main purpose of this report is to communicate financial information openly to interested parties, especially the community, so that they can know how village funds are received, used, and accounted for. The financial reporting process is carried out periodically and uses the Village Financial System (Siskeudes) application, which is designed to facilitate recording, tracking budget realization, and making financial reports digitally. Based on the results of interviews and observations, it is known that village financial reporting in Corawali Village has been carried out in accordance with applicable regulations, involving village officials such as village heads, village secretaries, and treasurers. Reports are compiled regularly and submitted to the community through various media, including village information boards. However, the implementation of reporting still faces several obstacles, including delays in the preparation of documents, internet network disruptions

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that hinder the use of the Siskeudes application, and the use of technical language in reports that are difficult for the public to understand.

The lack of socialization and simplification of the content of the report causes the public to have difficulty in understanding the substance of the report. Although reports are publicly accessible, public participation in the evaluation process of reporting is still low due to communication barriers and budget literacy. Therefore, the community hopes that village financial reports can be compiled in a simpler format and delivered through media that is communicative and easy to understand by all circles. Efforts to improve this reporting aspect are important to increase the effectiveness of public supervision and strengthen public trust in village financial governance. The results of observations show that the implementation of Village revenue and expenditure budget reporting in Corawali Village has shown openness and regularity from the administrative side, but it is not yet fully understood by the community. Information is indeed available on the bulletin board and discussed during village meetings, but not all residents know how to access or understand the content of the report. Socialization is still limited, and the use of technical terms makes it difficult for residents, especially housewives and elderly residents, to be actively involved. Therefore, the delivery of information needs to be improved through simpler and more communicative media so that transparency and community participation can run better.

Reporting is the process of submitting information in writing regarding the implementation of the budget, activities, and use of village funds prepared by the village government as a form of transparency and accountability to the local government, the Village Consultative Body (BPD), and the community. The main function of reporting is as a monitoring instrument that allows superiors or stakeholders to evaluate the extent to which programs and activities are implemented in accordance with the predetermined plan. Through the report, related parties can assess the performance of village officials, provide constructive input, and determine improvement or development policies for the next period. In addition, reporting also plays an important role in the administrative aspect and becomes a legal document needed in the village financial accountability process. "Reports" are everything that is reported. In the context of village governance, reporting is not just an administrative activity but is part of an accountability system that connects the implementers of activities (subordinates) with supervisors or decision-makers (superiors). "A reporting system is a means to convey the results of program implementation, including development achievements and budget use, so that it allows for evaluation, coaching, and follow-up policy making that is more targeted and accountable" (Fitriani et al., 2024; Rodríguez Bolívar et al., 2015; Sanjaya et al., 2025; Vettriselvan et al., 2024). This study shows that Village revenue and expenditure budget reporting has been carried out regularly and in accordance with applicable provisions with the support of technology through the village financial system application, and involves village officials such as the Village Head, Secretary, and Treasurer. Administratively, this reporting process is orderly and transparent. However, the main obstacle faced is the lack of public understanding of the content of the report due to the use of technical language and lack of socialization. This creates a gap between the information conveyed and the participation of the community as beneficiaries. Therefore, the submission of reports needs to be simplified and communicated in a more inclusive manner so that it is more accessible and understood by all levels of village society.

Accountability

The implementation of reporting and accountability for the Village Revenue and Expenditure Budget in Corawali Village has generally followed the applicable provisions, reflecting a commitment to the principles of transparency and accountability. The village government has compiled and submitted financial reports periodically, as well as utilizing the Siskeudes application in the process of recording and reporting budgets. Reports are compiled by the authorities, such as village heads, secretaries, and treasurers, and then submitted to the

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community through village meeting forums and information media such as bulletin boards. However, this reporting process still faces several challenges. The language used in the report tends to be technical and difficult for the public to understand. The limited socialization also makes some residents not understand the substance of the report, thus hindering their participation in the supervisory function. In addition, technical obstacles such as document delays and internet network problems also affect the smooth reporting process.

On the accountability side, the village government has shown good faith in being open to the public by submitting reports on the implementation of activities and the use of village funds through village deliberation forums and publication of information in places that are easily accessible to the public. However, public participation in responding to the report is still relatively low. This is due to the lack of public understanding of the form and content of accountability, as well as the lack of an optimal communication approach used by village officials. The community itself shows appreciation for the existence of routine reporting and accountability but also hopes for a simplification of the language of reports and increased socialization so that they can more easily understand the information conveyed. Thus, public involvement in the supervision of the management of the Village revenue and expenditure budget can be increased. Overall, the reporting and accountability of the Village revenue and expenditure budget in Corawali Village has been running in an orderly manner and according to administrative procedures. Even so, continuous efforts are still needed to improve the quality of information delivery, expand socialization, and simplify the form of reports so that all residents, without exception, can understand and actively supervise the progress of village development.

Accountability in the context of village government is a moral and administrative obligation for the village government to provide an open explanation of the implementation of the program and the use of village funds to superiors, the Village Consultative Body (BPD), and the community. This process includes reporting all stages of activities, from planning to implementation to the results achieved, as well as details of budget use. Accountability is generally conveyed through official forums such as village deliberations and transparency media such as public information boards, with the aim of encouraging openness, strengthening public legitimacy and trust, and providing space for participatory supervision from the community so that village financial governance is more accountable and responsive to the needs of residents. In the legal dictionary, there are two main terms that refer to the concept of liability, namely "liability" and "responsibility." Liability It is a broad legal term and includes various forms of legal risks or liabilities, both certain, dependent, and potential. This term includes all forms of rights and obligations that arise in actual or potential form, including losses, threats, crimes, costs, or certain conditions that give rise to a legal obligation to act in accordance with laws and regulations. In other words, liability emphasizes the legal consequences of an act or omission that may give rise to the obligation to pay compensation, serve punishment, or other legal actions in accordance with applicable norms (Aulya et al., 2016; Beshi & Kaur, 2020; Lee et al., 2019). Accountability is a submission that can be accounted for its implementation which is not only submitted to the competent government but must be submitted to the public as proof that the report has been well realized. This study reveals that accountability is the obligation of a person or group, including the village government, to explain and report the results of tasks or activities that have been carried out openly. In a legal perspective, this is known as *liability*, which includes various forms of liability, risk, and liability that may arise both actual and potential. Accountability is not only aimed at superiors or supervisory institutions but must also be conveyed to the public as a form of public transparency. This submission is proof that the activities and use of the budget have been carried out in accordance with the rules, so that it can strengthen community trust and create a participatory space in overseeing village development.

CONCLUSION

Based on the results of research on the Management of the Village Revenue and Expenditure Budget (Village revenue and expenditure budget) in Corawali Village, Sidrap Regency, it was concluded that the management of the Village revenue and expenditure budget has been running quite well according to the applicable procedures, by involving village officials and the community through a village deliberation forum. However, public participation is not even due to limited understanding of budget technical terms. In terms of implementation, various programs such as development and community assistance have run quite effectively, supported by the active involvement of residents, although they are still faced with technical obstacles such as delays in disbursing funds, weather influences, and supervision that has not been optimal. The reporting process has been carried out routinely through the Siskeudes application, reflecting administrative order, but the content of the report is difficult for the public to understand due to the use of technical terms and the lack of socialization. Budget accountability is conveyed openly through village meetings and information boards, showing the intention for transparency, although there is still a need for simplification of information, capacity building of human resources, and the use of technology so that transparency and accountability can be more optimal.

The findings affirm that accountability in village financial management operates primarily at the administrative and legal levels, corresponding to Stewart's hierarchical and legal accountability types. However, moral and participatory dimensions remain weak, indicating a need to institutionalize public involvement mechanisms that go beyond formal reporting. The study also shows that transparency is necessary but not sufficient without empowerment-oriented participation that enables citizens to influence decision-making and evaluation directly.

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