

# Enhances of Management and Estimated District Expenditure Revenue Given to the Country in the Management of District Development

**Muhammad Isa Indrawan**

Faculty of Social Science, Universitas Pembangunan Panca Budi Medan, Indonesia  
[muhammadisaindrawan@pancabudi.ac.id](mailto:muhammadisaindrawan@pancabudi.ac.id)

## Abstract

*The Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of the regional government that is approved and discussed jointly by the regional government and DPRD and determined by regional regulations. The Process of Preparation of the Regional Revenue and Expenditure Budget (APBD) Based on Law Number 23 of 2014 concerning Government, in terms of the Concept, Design, and Amendment to the Regional Revenue and Expenditure Budget (APBD). Based on this background, some problems will be discussed, namely, the process of preparing the APBD budget based on Law No. 17 of 2003 concerning State Finances, Preparation of APBD Budget Funds given to sub-districts in the management and development and implementation of the management of APBD funds given to sub-districts in empowering the community in the village of bamboo fields, Medan Tuntungan sub-district. This research is descriptive, using quantitative research type, and using empirical legal research type, while the method used in this research is field research method and data collection techniques used are primary and secondary. In this study, the budgeting process begins with setting goals, targets, and policies. The common perception between various parties about what will be achieved and the relevance of the objectives to the various programs that will be carried out is very crucial for the success of the budget. It is necessary to increase the capacity of Human Resources (HR), especially in terms of using and operating computer facilities used to process and input important data.*

## Keywords

Implementation; Regional Revenue and Expenditure Budget (APBD); Village; and Regional Development



## I. Introduction

The Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of the Regional Government which is approved and discussed jointly by the regional government and DPRD and stipulated by regional regulations (Article 1 point 1 of the Minister of Home Affairs Regulation Number 25 of 2009 concerning Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for the Fiscal Year 2010). Regional Income and Expenditures are the basis for regional financial management within one fiscal year starting from January 1 to December 31.

In the preparation of the Draft Regional Revenue and Expenditure Budget (RAPBD), the regional headsets priorities and budget ceilings as the basis for the preparation of work plans and budgets as the basis for preparing the work plans and budgets of the Regional Apparatus Work Units (SKPD). and implementing management policies, drafting, managing accounting, and compiling financial reports in the context of accountability for the implementation of the Regional Revenue and Expenditure Budget. As he stated that

during the enactment of Law Number 22 of 1999 which requires that regional heads as implementing Regional Revenue and Expenditure Budgets must be responsible to the Council Regional People's Representatives is one of the characteristics of the form of a parliamentary system of government, while The Republic of Indonesia adopts a presidential system of government (where the president is not responsible for the parliament), or in other words at the central level, the Unitary State of the Republic of Indonesia adheres to a presidential system of government. 23 of 2004, where there are some very essential differences between the two, including those relating to the responsibility of the regional head for the implementation of the APBD, where the regional head is not responsible to the DPRD for the implementation of the APBD.

The year 2004 has overturned the provisions on the formation and composition of regional governments. We are aware that the practice of implementing regional autonomy is by Law No. mor 22 of 1999 contains many weaknesses, but the changes that occur are quite confusing and eliminate the fundamental essence of regional autonomy, namely the rights of the DPRD. or become helpless depending on how they manage their finances. Regional management that is carried out economically, efficiently, and effectively and fulfills the form money value as well as participation, transparency, accountability, and justice will encourage economic growth which in turn reduces the number of unemployed and reduces poverty levels. Management does not only require human resources, but also economic resources in the form of finance which are outlined in a local government budget.

As we understand, that in the context of Law Number 23 of 2004 concerning Regional Government, it is stated that the Regional Head and DPRD are equal partners. This construction provides an equal position between the Regional Head and the DPRD so that it is expected to guarantee harmonious cooperation between the two to achieve an orderly local government. , in addition to the aspect of harmony in the relationship between the regional head and the DPRD. Therefore, the DPRD's supervision of the implementation of the Regional Budget submitted through the Regional Heads' Accountability Report (LKPD) need not be feared that it will hamper the effectiveness of regional government administration, but rather is aimed at creating an efficient and effective government, while still developing a spirit of open, harmonious cooperation. 8 In addition to the obstacles stated above, it turns out from the research conducted, the obstacles related to the accountability of regional heads in implementing the APBD are also strongly influenced by the material of the laws and regulations governing the accountability of regional heads towards implementation of the APBD itself.9 Barriers to statutory regulations are in the form of regulations The conflicting roles are issued by the Ministries at the national level, difficulties arise in the entire cycle and finance of local governments. If the accountability of the regional head is used by the DPRD to investigate the performance of the regional government in the context of implementing the DPRD's supervisory function, it will have a broad impact on the administration of the regional government.

## **II. Review of Literature**

### **2.1. Definition Of Implementation**

The definition of implementation according to the Big Indonesian Dictionary is 10 implementation or application. While the general understanding is an action or implementation of a plan that has been carefully and in detail (mature). The word implementation comes from the English "to implement" which means to implement. Not just an activity, implementation is an activity that is planned and carried out seriously also

refers to certain norms in order to achieve the objectives of the activity. To get the right answer, it would be better if we look at the explanation according to the experts, namely:

- a. Wheelen and Hunger Understanding strategy implementation according to Wheelen and Hunger was a process for placing and applying information in operations
- b. Van Meter & van Horn According to him, implementation is the implementation of actions of individuals, officials, government agencies, and private groups with the aim of achieving the goals that have been outlined in certain decisions.
- c. Nurdin Usman 2002

A case that culminates in action because there is a mechanism in a system. Not only a viewing activity but a very well planned activity in order to achieve a certain goal or goal.

- Make a system design during research and analysis
- Test and document the required procedures and programs
- Complete the system design that has been approved

- d. Take into account the system that has been made according to user needs.

## **2.2. Definition of the Regional Revenue and Expenditure Budget (APBD)**

According to the explanation of the Law of the Republic of Indonesia Number 33 of 2004 concerning Financial Balance, the Republic of Indonesia shall organize the State Government and national development to achieve a just and prosperous society, and equitable based on Pancasila and the 1945 Constitution of the Republic of Indonesia.

As we understand, that in the context of Law Number 23 of 2004 concerning Regional Government, it is stated that the Regional Head and DPRD are equal partners. This construction provides an equal position between the Regional Head and the DPRD so that it is expected to guarantee harmonious cooperation between the two to achieve an orderly local government, in addition to the aspect of harmony in the relationship between the regional head and the DPRD.

Therefore, the DPRD's supervision of the implementation of the Regional Budget submitted through the Regional Heads' Accountability Report (LKPD) need not be feared that it will hamper the effectiveness of regional government administration, but rather is aimed at creating an efficient and effective government, while still developing a spirit of open, harmonious cooperation.

In addition to the obstacles stated above, it turns out from the research conducted, the obstacles related to the accountability of regional heads in implementing the APBD are also strongly influenced by the material of the laws and regulations governing the accountability of regional heads towards implementation of the APBD itself.

Barriers to statutory regulations are in the form of regulations The conflicting roles are issued by the Ministries at the national level, difficulties arise in the entire cycle and finance of local governments. If the accountability of the regional head is used by the DPRD to investigate the performance of the regional government in the context of implementing the DPRD's supervisory function, it will have a broad impact on the administration of the regional government.

According to Law Number 17 of 2003 Article 1 paragraph (8) concerning State Finances, APBD is the annual financial plan of the regional government approved by the Regional House of Representatives. However, in Government Regulation Number 55 of Article 1 paragraph (7) concerning Balancing Funds. 12 Regional Revenue and Expenditure Budget is the annual financial plan of the regional government which is discussed and approved jointly by the Regional Government and DPRD and stipulated by regional regulation.

### **2.3. Development Region**

The development of regional government as a subsystem of the State government is intended to increase the efficiency and effectiveness of government administration and community service and administration, so that as an autonomous region, the region has the authority and responsibility to organize the interests of the community based on the principles of openness, community participation, and accountability to the community. This means that the APBD is one tool that plays an important role in improving public services and the welfare of the community by broad, real and responsible regional autonomy.

### **2.4. Structure of the Regional Revenue and Expenditure Budget**

In general, development is an effort to change that is carried out in a planned manner through the stages of development whose goal is to improve the standard of living and the welfare of the community. The new development paradigm assumes that development should be carried out at the initiative and encouragement of the community, so the community must be allowed to be involved in the entire development process.

The government order requires honest, open, responsible, and democratic government behavior, while in the community order it is necessary to develop mechanisms that provide opportunities for community participation in the decision-making process for the common interest.

Village or sub-district development is the main supporter of the success of national development where as we know most of the Indonesian people live in villages with various professions, so the government must improve the welfare of rural communities and the quality of human life as well as poverty alleviation through the fulfillment of basic needs, development of village facilities and infrastructure, development of local economic potential, as well as the use of natural resources and the environment in a sustainable manner. the public in one fiscal year. By the performance used in the preparation of the APBD, each planned cost location must be linked to the level of service for the expected results achieved.

To measure the current work schedule of Regional Governments, the development of Shopping Analysis Standards, performance benchmarks, and cost standards. Expenditure Analysis Standards (SAB) is one of the components that must be developed as the basis for preparing or measuring financial performance in the preparation of APBD. by each work unit. SAB in this case is used to assess and determine the most effective program plans, activities, and budgets in the effort to achieve work.

1. The Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of the regional government in Indonesia approved by the People's Representative Council (DPR). The APBD budget year covers a period of 1 year, starting from January 1 to December 31.
2. The structure of the Regional Budget is a unit consisting of:
  - a. Regional Revenue  
Regional income includes all cash receipts through the Regional General Treasury account, which adds equity to current funds, which are regional rights in one fiscal year that do not need to be repaid by the region. Regional Revenues consist of
    - 1) Local Original Income (PAD)
    - 2) Balancing Funds and
    - 3) Others from Legitimate Regional Income. Further details, Regional Original Revenues consist of Regional Taxes, Regional Retribution and Legal Regional Assets Management Results.

### **III. Research Method**

#### **3.1. Funding Village**

Legal Basis for Village Funding Assistance National development is an accumulation of regional development, where in essence the area is a place for accumulation of development programs. Regional development will be carried out well, synergistically, and directed if it begins with careful and professional planning and pays attention to its continuity aspects. A more comprehensive, targeted, and integrated planning is needed to ensure the pace of development in the region, in achieving a just and prosperous society both materially and spiritually. Along with the more steady implementation of regional autonomy, the logical consequence is that regions are required to be more prepared and independent in formulating development strategies to develop their regions so that they can face increasingly competitive competition. The concept of regional development must remain within the framework of national development. The essence of national development is development.

#### **3.2. Budgeting and Implementation of the Village Fund and Financial Management in the Village of Ladang Bamboo, District of Medan Tuntungan**

Village Fund Budgeting Budgeting is an important tool for effective short-term planning and control in an organization. An operating budget usually covers a year and states the planned revenues and expenses for that year. With Budget Management Get

To determine the effectiveness and efficiency of an operation by comparing the budget with the actual results (recent realization) achieved. The APBD can be used as a benchmark in assessing the financial performance of local governments. In the context of public accountability, local governments must optimize the budget to improve the welfare of the community which is intended to optimize the budget. In this case, all aspects of the structure of regional autonomy that must be drawn up must be oriented towards achieving a level of economic performance, efficiency, and effectiveness (value from money). Planning as an atmosphere of development, including regional development, is one of the important and strategic aspects in the implementation of regional development and has further implications in future development leaps. Planning is a continuous process that includes decisions or choices of various alternative uses of resources to achieve certain goals for the future.

The authority of the Village after the enactment of Law Number 23 of 2014 concerning Regional Government The village is more accurately defined as a form of "local state government", or state government at the local community level which in practice represents the interests of the state rather than the interests of the community. This may distinguish the position of the Kelurahan as the smallest apparatus of Government when compared to the Village which has full autonomous rights in carrying out the administration of its government. The Kelurahan is led by a person with the status of a Civil Servant, the Kelurahan is a form of administrative unit and the Lurah is the administrative head under the Subdistrict. Talking about Regional Government, in the perspective of decentralization as the transfer of authority or government affairs from the Government to autonomous regions to take care of their household affairs or often referred to as political devolution or decentralization. Thus, implementation, supervision, monitoring, and evaluation are the responsibility of the autonomous region.

According to Law 23 of 2014 concerning Regional Government, the decentralization of government only extends to the sub-district level. This puts the position of the Kelurahan which was previously a regional apparatus that is equally responsible to the

Regent/Mayor, in fact, its status is revoked and its position is inseparable from the Subdistrict apparatus. With the enactment of Law Number 23 of 2014, the Village Government, which was previously a regional apparatus with attributive authority, changed its character as delegative based on the action of the Camat in delegating government authority at the level of its work unit according to Article 209 Paragraph (2) states that the District/City Regional Apparatus consists of a) Regional Secretariat, b) DPRD Secretariat, c) Inspectorate, d) Service, e) Agency, and f) District. The position of the Kelurahan is no longer seen as a Regional Apparatus, the duties, functions, and authority of the Lurah are given by the Kecamatan as the lowest regional apparatus in the Government. So, at that time legally the position of the Camat and Lurah was equal to the position of the Heads of Regional Services.

Method is a procedure or way to find out something that has systematic steps. Almost all types of research require literature study, although researchers often distinguish between field research. However, the fact is that both types of research still require a literature search. The method used in the data collection process is to conduct interviews with related parties in the Ladang Bambu Village, Medan Tuntungan District and the authority in carrying out the management of the Village Fund for Village development including other materials related to the proposal up to the thesis. Types of Data Research data sources are generally distinguished between data obtained directly from the community (primary data) and from library materials (secondary data).

#### **IV. Results and Discussion**

The village government is a determining factor in the success of community empowerment programs in the village area. Therefore, the lurah and his staff are responsible for running the wheels of government and development so that the success of the program in the kelurahan depends on how big the role of the kelurahan government is in carrying out its duties and functions in their respective working areas as well as their role in influencing the community to participate in a community empowerment program. Then in carrying out the main tasks as referred to in article 4, it is regulated in article 5 paragraph (1) that the lurah has the task of implementing village government activities, community empowerment, community services, maintaining peace and public order, maintaining infrastructure and public service facilities and fostering community institutions. The community empowerment program in the sub-district of Kampung Ladang, Medan Tuntungan sub-district includes empowering farmer groups, developing savings and loan capital for women's groups, lending capital to farmer groups, and religious development.

The whole empowerment program in the Tamaona sub-district focuses on community development through community institutions in the village of Kampung Ladang, Medan Tuntungan sub-district. which are directly related to the community, namely the empowerment of women, empowerment of farmer groups, religious development, savings and loans, and empowerment through physical development.”

For community empowerment, it is oriented to the activities of existing community institutions. For direct empowerment of women, both economic developments through savings and loan groups are given business capital for underprivileged residents to develop their power according to the wishes and abilities of the members of the group, as well as farmer groups are given capital loans according to the abilities and wishes of members through Gapoktan (Joint, and through groups of non-governmental organizations are empowered with regular recitations of insurance for group dances. 3 In addition, in the

religious field there are also Friday prayers which are not only carried out in the formal education sphere but also within the government apparatus from the sub-district to the urban village every once a week on Fridays, in religious development an administrator is also formed in each mosque so that religious activities are coordinated in each mosque such as the two regular recitations. times a month as well as the provision of incentives for priests and environmental priests, as well as empowerment of farmer groups by socializing and providing assistance to develop their farms.

Based on the description above regarding the role of the government in community empowerment as a builder consisting of human development, business development, environmental development, and institutional development. Then it cannot be separated from various factors that influence the government's role in empowering the community of Ladang Bamboo Village, namely supporting factors and inhibiting factors such as community participation, community awareness, and low levels of education. also cooperation between village government officials in supporting development. In addition to supporting factors, there are clear factors that hinder the implementation of this role. These obstacles include the low quality of human resources of village government officials

In the village of bamboo fields, community participation is a major factor in the success of community empowerment programs, starting from the participation of ideas/thoughts through the rendang forum, and is dominated by labor participation because of the dominance of community empowerment programs carried out independently such as agricultural irrigation works and the construction of new farm roads. Participation is a big challenge but with the local spirit that is still maintained in the Tamaona Village, the community is easily mobilized. During the author's research, it was found that the relationship of closeness and care among the community is still very strong, both in helping each other with work and in agricultural irrigation work directed by government officials. place.

Public awareness is born from habits in society, influenced by the environment, regulations, and the role of the government. Community awareness is one of the important elements in achieving the goals of an empowerment program. Community participation in a program does not just happen, but because of the factors that encourage them to participate. One of them is the community awareness factor itself. development and the role of the government in this regard, namely as a motivator who always motivates the community to take part in village development. This indication shows that community participation in community empowerment programs is relatively high

## V. Conclusion

The process of preparing the Regional Revenue and Expenditure Budget (APBD) based on Law Number 23 of 2014 concerning Regional Government begins with the setting of goals, targets, and policies. The common perception between various parties about what will be achieved and the linkage of objectives with various programs to be carried out is very crucial for the success of the budget. At this stage, the process of distributing resources begins. Achieving a consensus on resource allocation becomes the opening door for budget implementation. 2. The process of preparing the Regional Revenue and Expenditure Budget (APBD) Funds Given to the Sub-District for Management and Development in Ladang Bambu Sub-District, Medan Sub-District The advantage is that the budget allocation is included in the Sub-District budget in the Sub-District Budget to be utilized by the provisions of laws and regulations. Invitation. Budget for City Areas that Do not Have Villages, Budget Allocation of at least 5% (Five Percent)

of the Regional Budget after deducting the Special Allocation Fund, plus an additional DAU as determined by the Law on the State Budget.

## References

- Abbas, Akmadi dan Rita Nur Suhaeti. (2016). Pemanfaatan Teknologi Pascapanen Untuk Pengembangan Agroindustri Perdesaan di Indonesia. *Forum Penelitian Agro Ekonomi*, Vol. 34 No. 1, Juli 2016: 21-34.
- Ahmadi, Rulam. (2016). *Metodelogi Penelitian Kualitatif*. Yogyakarta: Ar-Ruzz Media
- Anshorie, Asep. (2015). Peranan Komunikasi Kelompok Dalam Menciptakan Keharmonisan Antar Anggota Komunitas Pengajian Barokah Sekumpul Mushola Ar-raudah Loabakung Samarinda. *eJournal Komunikasi*, 2015, 3 (4): 361-371
- Arifin, A. (2014). *Politik Pencitraan*. Yogyakarta: Graha Ilmu.
- Badan Pusat Statistik. (2020). *Kabupaten Tapanuli Selatan Dalam Angka 2020*. Tapanuli Selatan:
- Balitbangtan, Kementerian Pertanian. (2014). *Empat Puluh Inovasi Diseminasi Teknologi Pertanian :Catatan Perjalanan 40 Tahun Balitbangtan*. Jakarta : IAARD Press.
- Ban, A.W. Van Den dan H.S Hawkins.(2012). *Penyuluhan Pertanian*. Yogyakarta: Kanisius.
- Batlayeri, Merlin. dkk (2013). Tingkat Kepuasan Petani Terhadap Penyuluhan Pertanian Pada Desa Waiheru Kecamatan Baguala Kota Ambon. *Jurnal Agrilan (Agribisnis Kepulauan)* Vol.1 No.3 Juni 2013.ISSN 2302-5352.
- Bungin, Burhan. (2013). *Sosiologi Komunikasi (Edisi Pertama, Cetakan ke-6)*. Jakarta: Kencana Prenada Media Group
- Cangara, H. Hafied. (2019). *Pengantar Ilmu Komunikasi*. Depok: PT Raja Grafindo Persada
- Chodijah, Siti. (2018). Strategi Komunikasi Penyampaian Informasi Iklim Stasiun Klimatologi Sampali Medan Dalam Upaya Meminimalkan Kegagalan Panen Padi Sawah Akibat Iklim Ekstrim.Vol 1 No. 1, 2018, 55-69
- Creswell, John W. (2016). *Research Design :Pendekatan Metode Kualitatif, Kuantitatif, dan Campuran edisi Keempat*. Yogyakarta: Pustaka Pelajar.
- Darwis, Valeriana. (2018). Potensi Kehilangan Hasil Panen dan Pasca Panen Jagung di Kabupaten Lampung Selatan. *Journal of Food System and Agribusiness* Vol. 2 (1): 55-67
- Devito, Joseph A. (2011). *Komunikasi Antar Manusia*. Pamulang- Tangerang Selatan: Karisma Publishing Group
- Dilla, Sumadi. (2012). *Komunikasi Pembangunan Pendekatan Terpadu*. Bandung: PT. Remaja Rosdakarya.
- Effendi, M. 2011. *Konsep Dasar Pentingnya Penanganan dan Pengolahan Hasil Pertanian. Teknologi Penanganan dan Pengolahan hasil Pertanian*. Malang: Fakultas Teknologi Pertanian. Universitas Brawijaya.
- Gultom, Yusnila Wati (2018). Strategi Komunikasi “Tim Mediasi Penanganan Sengketa Tanah Kabupaten Serdang Bedagai” Dalam Menangani Konflik Pertanahan Di Kabupaten Serdang Bedagai. (Master Tesis, Universitas Sumatera Utara, 2018). Repositori Institusi Universitas Sumatera Utara.
- Gurning, F. P., P. Hadisiwidan W. Widyowati. (2012). *Komunikasi Kelompok pada Komunitas Kompas Muda*. E-jurnal Mahasiswa Universitas Padjadjaran Vol. 1 No. 1
- Hariadi, S. S. (2011). *Dinamika Kelompok*. Sekolah Pascasarjana UGM, Yogyakarta.



- Herliani, Lia. (2015). Analisis Pemanfaatan Situs Jejaring Sosial Facebook Sebagai Media Promosi Anggota Busam (Bubuhan Samarinda). *eJournal Ilmu Komunikasi*. Vol.3 No.4. Tahun 2015
- Hermanto dan Swastika, D.K.S. (2011). Penguatan Kelompok Tani: Langkah Awal Peningkatan Kesejahteraan Petani. *Jurnal Analisis Kebijakan Pertanian*, 9 (1),371-390.
- Hubeis, Musa.dkk. (2012). *Komunikasi Profesional*. Bogor : IPB Press
- Joni, Nuzuwir. dkk (2019). Strategi Komunikasi Program Tanam Jajar Legowo Kepada Masyarakat Petani Padi. *Jurnal Antropologi: Isu-isu Sosial Budaya - Vol. 21 No. 01 (June 2019)*
- Junaedi, F. (2011). *Komunikasi 2.0: Teoritisasi dan Implikasi*. Yogyakarta: Aspikom.