

Evaluation of Budgeting Procedure Implementation from the Perspective of Regulatory Compliance (Case Study of Banguntapan Village)

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ABSTRAK

Transparent and accountable management of village finances is a crucial aspect of local governance; however, in practice, it still faces challenges, including potential procedural non-compliance and constraints arising from drastic budget cuts in the field. This study aims to evaluate the implementation of the Village Budget Revenue and Expenditure (APBKal) procedures in Banguntapan Village from the perspective of compliance with Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018 and Regent of Bantul Regulation Number 59 of 2022. A descriptive qualitative approach with a case study method was applied in this research through data collection from semi-structured interviews with the Village Secretary, analysis of planning and financial documents, and literature review. The results and discussion show that the budgeting stages have complied with regulatory mandates in a participatory, transparent, and accountable manner, although in its implementation, the village government was forced to make rapid adjustments to the program priority scale due to a very significant reduction in funds from the initial plan.

Keywords: Village Budgeting, Regulatory Compliance, Village Budget (APBKal), Village Fund

INTRODUCTION

Village or sub-district financial management is one of the crucial aspects in the administration of local government that is oriented towards public service and community development. In the era of fiscal decentralization, village governments are given broader authority in managing financial resources, including through the allocation of village funds, which continues to increase each year. According to the Directorate General of Treasury, in recent years, village funds have been allocated up to more than 60 trillion annually. Since 2025, when village funds were first allocated, they have successfully reached more than 75,000 villages across Indonesia (Kamalina, 2025). Villages have broader authority in independently managing their governance, so it is expected that the equitable development carried out can encourage improvements in welfare as well as the quality of life of village communities (Hendrawati & Pramudianti, 2020). Proper and regulation-compliant village financial management will support the achievement of equitable development and increase public trust in the government. Conversely, management that does not comply with regulations can lead to various problems, such as inaccurate budget usage, low quality of development programs, and even the potential for fund misappropriation.

To ensure that village financial management operates in accordance with the principles of good governance, the government has established various regulations as implementation guidelines. One of the main regulations serving as a reference in village financial management is the Permendagri Number 20 of 2018 concerning Village Financial Management. This regulation provides comprehensive guidance on village financial management, from the planning stage to accountability. According to this regulation, the planning of village financial management involves the planning of village government revenues and expenditures for the relevant fiscal year, which are budgeted in the Village Budget (APBDesa) (Masriyatul Mudrikah et al., 2025). Under this Permendagri, village financial management is carried out through five main stages, namely planning, implementation, administration, reporting, and accountability. In addition, village financial management must also adhere to the principles of transparency and accountability. In addition, village financial management must also be guided by the principles of transparency, accountability, participation, as well as orderly and disciplined budgeting.

Although the regulatory framework for village budgeting and financial management has been systematically and comprehensively developed, its implementation at the village or hamlet level still faces various challenges. In practice, not all stages of financial management are carried out consistently in accordance with the applicable regulations. This condition is often associated with suboptimal transparency as well as the potential for irregularities in village financial management, particularly in the infrastructure development sector (Sifa & Suantha, 2025). Banguntapan Village, as one of the regions in Bantul Regency, is a government entity that has implemented the budgeting process, such as the Village Medium-Term Development Plan (RPJMKal), the Village Government Work Plan (RKPKal), and the Village Revenue and Expenditure Budget (APBKal) as the basis for the implementation of government activities. Nevertheless, the existence of these documents does not yet definitively indicate that the overall process is in accordance with the procedures and financial management principles as regulated in Permendagri Number 20 of 2018. In relation to this issue, it is necessary to conduct a study that specifically evaluates the implementation of budgeting procedures from the perspective of

regulatory compliance, so that it can provide a more comprehensive projection regarding the level of compliance of the village government with the applicable regulations and identify potential improvements in village financial management.

The urgency of this evaluation is based on the concept that legal compliance is the alignment of government affairs implementation with laws and regulations, founded on awareness of the importance of good governance (Vambia et al., 2025). In the context of budgeting, the compliance of officials with regulations greatly determines the effectiveness of reporting and transparency. Saida et al. (2023) demonstrated that high compliance with procedures and internal control systems can suppress the potential for fraud and misuse of funds. Indicators of this conformity include the accuracy of budget drafting stages, completeness of planning documents, stakeholder involvement, and tangible principles of accountability.

As a basic government unit in the Special Region of Yogyakarta (DIY), Banguntapan Village has specific characteristics. Based on Law Number 13 of 2012 and DIY Regional Regulation Number 3 of 2024, the nomenclature of the village has changed to village to represent its special values (Zaenuri et al., 2021). This change provides autonomous authority for the village to manage household affairs according to local socio-cultural conditions (Opransiski & Mashur, 2023) through the management of APBKal (Abdhillah, 2025). Referring to Ministry of Home Affairs Regulation Number 20 of 2018, APBKal is not merely a technical document but an instrument for achieving good governance as well as a performance measurement tool for the government in public service (Abdhillah, 2025). Therefore, its management must adhere to the principles of transparency and participation by actively involving the community (Hendrawati & Pramudianti, 2020).

Operationally, the budgeting procedures in this area must comply with Bantul Regent Regulation Number 26 of 2026. This regulation requires synchronization starting from the preparation flow of the RPJMKal up to the RKPKal. The preparation of the RKPKal must gather public aspirations through Musrenbangkal so that development programs are participatory and targeted (Jena, 2025). Additionally, the tiered evaluation process by the Regent through Panewu becomes a crucial stage to ensure the budget posture's compliance with higher regulations.

Ultimately, achieving best practices in APBKal budgeting becomes the main target to be evaluated in this study. These best practices refer to the consistency between planning and implementation in a systematic and timely manner, applying the principles of responsiveness, effectiveness, and efficiency. In addition to procedural compliance, strengthening the supervisory function of the Village Consultative Body (Bamuskal) and formal evaluation mechanisms is necessary to minimize the risk of deviations and ensure optimal budget management for the welfare of the community.

Based on the aforementioned explanation, this study is focused on conducting an in-depth examination of the technical procedures for the implementation of the APBKal budgeting in Banguntapan Village. The primary objective of this research is to describe the budgeting process and to analyze the extent to which it aligns with the applicable regulations, namely the Minister of Home Affairs Regulation Number 20 of 2018 and the Regent of Bantul Regulation Number 59 of 2022 concerning the Management of Village Finances. Furthermore, this study also aims to identify various obstacles encountered during its implementation in the field,

thereby providing an objective and comprehensive overview of the financial management phenomenon in the area.

RESEARCH METHOD

This research was conducted using a descriptive qualitative approach with a case study research type. The qualitative approach was chosen because this study aims to deeply understand the implementation process of APBKal budgeting and to evaluate its compliance with applicable regulations. This approach does not focus on quantitative measurement but emphasizes the phenomena occurring in the field, allowing researchers to obtain a comprehensive and contextual picture of the budgeting practices carried out.

In addition, a descriptive approach is used to portray the facts occurring in the field systematically, factually, and accurately. This study aims not only to identify budgeting procedures but also to explain how the process is carried out, whether it complies with the applicable regulations, and to identify the constraint factors that affect the level of compliance with the regulations. Thus, the research results are expected to provide an overview of the real conditions of APBKal implementation in Village Banguntapan.

The case study method is used because the research focuses on a specific object, namely Banguntapan Village, which allows the researcher to conduct a comprehensive analysis of the budgeting procedures applied in the village. By concentrating on a single research location, the researcher can explore information more intensively related to budgeting practices, the level of compliance with regulations, and the challenges faced in its implementation.

Research Subject and Object

The subjects in this study include all parties involved in the budgeting process of the APBKal in Banguntapan Village. This population includes village officials as well as other parties who play a role in the budgeting process. Thus, the population of this study comprehensively covers the parties involved in village financial management.

The research sample was determined using a purposive sampling technique, which involves the deliberate selection of informants based on specific considerations relevant to the research objectives. In this study, the primary informant selected was the Village Secretary (Carik) of Banguntapan Village. The selection of this informant was based on the strategic role of the Village Secretary in managing village administration and finances, including the preparation and implementation of the APBKal. Moreover, the Village Secretary is considered to have comprehensive knowledge of the entire APBKal budgeting process, from planning to accountability, ensuring that the information obtained is relevant and capable of addressing the research focus.

The object of this research is the APBKal budgeting process in Banguntapan Village, particularly in the stages of planning, preparation, amendment, implementation, and accountability in village financial management. This object was chosen to understand how the budgeting process is carried out and to identify the factors that become obstacles in that budgeting process.

Data Collection

The data collection techniques used in this research are:

1. Interview

Interviews were conducted directly with the Secretary of the Banguntapan Village (Carik) as the main informant. The interview conducted was semi-structured, so the researcher had a guide of questions as a reference, but still provided flexibility to explore information more deeply according to conditions in the field. This approach allows the researcher to explore information in depth regarding the process of preparation, implementation, and accountability of the Banguntapan APBKal. In addition, interviews were also used to identify obstacles faced in the APBKal budgeting process.

2. Documentation

The documentation technique is carried out by collecting and analyzing official documents related to budgeting, such as RPJMKal, RKPKal, APBKal, as well as Village Regulations that govern financial management. The analysis of these documents is used to compare the conformity between the budgeting practices carried out and the applicable regulatory provisions.

3. Literature Study

Literature study is conducted by reviewing various sources relevant to the research topic, such as scientific journals, books, and regulations related to village/hamlet financial management. This technique is used to strengthen the theoretical foundation and as a basis for analyzing the suitability of the regulations applied. With the literature study, the research results are expected to have a strong scientific basis.

Data Analysis Techniques

In this study, the data analysis technique used is qualitative data analysis which involves three main stages as proposed by Miles and Huberman as follows:

1. Data Reduction

Data reduction is the process of summarizing, sorting, and simplifying the data obtained in the field to draw conclusions (Zulfirman, 2022). In this study, data reduction was carried out by selecting information related to the APBKal budgeting procedures in Banguntapan Village, from the planning stage, preparation, determination, and budget changes. The data were then grouped based on compliance with the applicable regulations. Irrelevant data were set aside, while important data were summarized to facilitate further analysis.

2. Data Presentation

Data presentation is carried out by arranging the reduced data in the form of a complete descriptive description (Zulfirman, 2022). At this stage, the researcher presents information related to the flow of compiling the APBKal documents, and then compares the suitability of the process with the applicable regulatory provisions.

3. Drawing Conclusions

Drawing conclusions is carried out by interpreting the presented data to assess the suitability of the APBKal budgeting process with the applicable regulations (Zulfirman, 2022). At this stage, the researcher identifies the budgeting stages that were implemented and evaluates their compliance with the principles of transparency, accountability, and participation in accordance with the mandates of the regulations used.

RESULTS AND DISCUSSION

Profile Administration and Vision

Banguntapan Village is one of the administrative regions formed based on the historical dynamics of governance in the Special Region of Yogyakarta. The establishment of this village was based on the Decree of the Special Region of Yogyakarta Government dated November 9,

1946, regarding village governance, which merged six villages, namely Pengawat Rejo, Wonocatur, Sorowajan, Ketandan, Pringgolayan, and Pilahan, under the name Banguntapan Village. The first leadership of this village was held by Mr. Dirjo Sumarto as the village head. Furthermore, the designation of the name Banguntapan Village is regulated in the Decree of the Special Region of Yogyakarta Government Number 5 of 1948 concerning the Changes of Village Areas.

Along with administrative developments, territorial changes occurred in accordance with the Republic of Indonesia Law of 1947 Number 17 concerning the establishment of Haminte Kota Yogyakarta, wherein part of the Pilahan Village area, particularly from Gedongkuning towards the west and south, was incorporated into the City of Yogyakarta until the present. Furthermore, historically, this area has deeper historical roots, dating back to around 1997 when the Rejo Binangun or Rejo Winangun Kingdom was established by Sri Sultan Hamengkubuwono II. This name was subsequently used for the area incorporated into the City of Yogyakarta, while the area located in Bantul Regency was named Banguntapan, derived from the word “Banguntopo”, and is still used today.

In the implementation of a government that is clean, honest, innovative, transparent, and accountable for the creation of a developed community based on Pancasila and the 1945 constitution within the framework of the Unitary State of the Republic of Indonesia, which is *Bhinneka Tunggal Ika*. To realize this vision, Banguntapan Village sets a mission which is to provide effective community services through the use of electronic-based technology, improve the quality of human resources with superior character and culture, and arrange residential areas and waste management through equitable and sustainable infrastructure development by prioritizing community participation and cooperation.

In addition, Banguntapan Village also seeks to optimize its economic and tourism potential by developing Village-Owned Enterprises (BUMKAL), which is based on the people's economy and improving the social welfare of the community, especially for the elderly. The Government village also prioritizes the development of the younger generation by distributing appreciation for outstanding students and compensation for orphans. In addition, there are efforts made through a series of skills training for youth and MSME actors. With these various efforts, Banguntapan Village continues to be committed to developing into an advanced, independent, and competitive village (Pemerintah Kalurahan Banguntapan, 2017).

Regulation Analysis

In 2025, the budgeting process by the Banguntapan Village is based on several regulations, both at the national and regional levels. The regulations used at the national level include Law Number 6 of 2014 concerning Villages, which broadly governs the position of villages as governmental entities with the authority to manage their own domestic affairs, including planning and financial management. Through this regulation, the village government is granted the authority to formulate development programs based on regional needs through a joint deliberation mechanism with the community and to incorporate them into planning and budget documents.

In addition, budgeting in Banguntapan Village also adheres to Government Regulation Number 60 of 2014 concerning Village Funds and its amendment in Government Regulation Number 8 of 2016. These regulations generally govern the sources, disbursement mechanisms, and priority usage of funds originating from the State Budget (APBN). In Banguntapan Village,

these regulations serve as the basis for determining the components of transfer revenues received by the village, ensuring that budget preparation has a clear foundation regarding the sources of funding and their use.

The technical aspects of financial management in Banguntapan Village are further guided by the Ministry of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management. This regulation provides guidelines for managing village finances, covering stages from planning, implementation, administration, reporting, to accountability. In substance, the regulation emphasizes the principles of transparency, accountability, participation, as well as orderly and disciplined budgeting. For Banguntapan Village, this regulation serves as the primary technical reference to ensure that the preparation of the APBKal is carried out systematically and in accordance with the established stages.

At the regional level, Banguntapan Village uses the Regent of Bantul Regulation Number 59 of 2022 concerning Village Financial Management. This regulation constitutes a technical elaboration of national regulations adjusted to the characteristics of village governance in Bantul Regency. Its main content includes procedures for preparing the APBKal, the authority of the village head and village officials, mechanisms for budget amendments, and systems for financial reporting and supervision at the village level. Thus, this regulation functions as a technical guideline used by Banguntapan Village in the practice of preparing and managing the 2025 budget.

For specific documents at the village level used in budgeting in Banguntapan Village, there is the RPJMKal for 2022-2028 as a medium-term planning document containing vision, mission, policy directions, and development priorities. This document then serves as the basis for the preparation of Banguntapan Village Regulation Number 2 of 2024 concerning the RKPKal for 2025 as the annual work plan of the Village Government, which contains priority programs and activities for one fiscal year. Subsequently, this RKPKal is used as the basis for drafting Banguntapan Village Regulation Number 5 of 2024 concerning the APBKal for fiscal year 2025, which is then updated through Village Regulation Number 7 of 2025 and Number 11 of 2025 according to budget changes needed during program implementation.

Budgeting Process

Based on the results of interviews and the analysis of village publications, the implementation of the APBKal budgeting in Banguntapan Village refers to the needs of the community and the availability of village funds. This budgeting process begins with the preparation of the RPJMKal for an 8-year period. The preparation of the RPJMKal starts with collecting aspirations from the community level, represented by village officials such as the neighborhood heads (RT), community unit heads (RW), leaders of community organizations, and hamlet heads (Dukuh). The collection of aspirations is conducted through consultations at the hamlet level, which are then brought to the village level through the Village Development Planning Meeting (Musrenbangkal). Various proposals and community aspirations are collected and assessed in terms of urgency as the basis for determining the direction and priority of activities for the next 8 years, which will be outlined in the RPJMKal.

The RPJMKal document, which contains the long-term vision, is then further elaborated into an annual work plan called RKPKal. The preparation process of RKPKal again goes through a similar participatory mechanism, namely through Musrembangkal, which is conducted in the year prior to the start of the fiscal year. In the preparation of the RKPKal, the

Banguntapan Village Government actively involves various village-level institutional representatives, such as the Village Community Empowerment Institution (LPMKal), BUMKal, Tourism Awareness Groups (Pokdarwis), and other community organizations. The involvement and participation of these various institutional elements aim to ensure that the agreed annual work programs are aligned with the RPJMKal priorities while being responsive to the needs of the community.

The RKPKal document that has been prepared and agreed upon then becomes a crucial foundation in formulating the APBKal. However, before the draft APBKal is officially established, the Government Village, together with Bamuskal, conducts two preliminary meeting stages called the Pre-Village Deliberation (Pramuskal). These Pramuskal meetings serve as a forum for discussions for final refinement and alignment to ensure that the APBKal draft is rational and in line with the priority programs outlined in the RKPKal and RPJMKal. The culmination of this budgeting process is the plenary meeting for the determination of the APBKal, which will serve as a legal guideline for the implementation of financial management and development.

In 2024, the Government of Banguntapan Village published Banguntapan Village Regulation Number 5 of 2024 concerning the Village Budget (APBKal) for the Fiscal Year 2025. The preparation of the APBKal for the Fiscal Year 2025 has also gone through various stages, starting from the collection of public aspirations, the preparation of the Village Medium-Term Development Plan (RPJMKal), the preparation of the Village Annual Development Work Plan (RKPKal), to the formulation and ratification of the 2025 APBKal. This tiered process demonstrates that the budgeting cycle in Banguntapan Village is a structured hierarchical process, starting from gathering public aspirations to becoming a legitimate APBKal document.

Discussion

Compliance with Minister of Home Affairs Regulation Number 20 of 2018

The implementation of the APBKal budgeting in Banguntapan Village has complied with the mandate of Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. In terms of APBKal budgeting implementation, the budget formulation flow has been appropriate and adheres to the planning provisions outlined in the aforementioned Ministerial Regulation. The planning and formulation of the APBKal, guided by the RKPKal as a further elaboration of the annual activities from the RPJMKal, have fulfilled the provisions of Article 31. In addition, the coordination and deliberation starting from the community, hamlet officials, and village officials before being proposed to the next stage in the elaboration of priority programs in the RKPKal demonstrates that the budget has been prepared based on planning documents and the results of community deliberations.

Compliance with the Minister of Home Affairs Regulation Number 20 of 2018 is also evident in the process of discussing the draft budget together with the village institutions. In this case, the draft village regulation regarding the APBKal must be submitted by the Village Head to Bamuskal for further discussion and mutual agreement. The implementation of this provision is realized through the organization of Pramuskal between the Banguntapan Village Government and Bamuskan. This Pramuskal plays a very crucial role as a forum for effective examination and adjustment in order to align the APBKal before it is officially ratified.

From the budget structure side, the Banguntapan Village Government has followed the applicable provisions, namely by including elements of revenue, expenditure, and financing.

The revenue element has included original village revenue, transfer revenue, and other revenue. The expenditure element is also classified into sectors that cover government administration, development, community guidance, and community empowerment. This arrangement shows that the Banguntapan Village Budget (APBKal) has been prepared in accordance with the format regulated in the appendix of Minister of Home Affairs Regulation Number 20 of 2018.

Viewed from the perspective of fulfilling the principles of financial management, the budgeting process in Banguntapan Village has complied with the regulations. From the aspect of transparency, information concerning the APBKal and village legal products has been published through official media, namely the village website. From the aspect of accountability, the budget is established through village regulations and refers to regulations from the central and regional governments. In addition, the implementation of the budget can be accounted for to the community as well as to higher levels of government. From the aspect of participation, the village deliberation shows the involvement of the community in determining the priority programs. Meanwhile, from the aspect of budget orderliness and discipline, the preparation and amendment of the budget are carried out in accordance with the applicable fiscal year cycle.

Compliance with Regional Regulations

The implementation of Bantul Regent Regulation Number 59 of 2022 concerning the Management of Village Finances in Banguntapan Village has generally been in accordance with the applicable provisions. This can be analyzed from several main aspects, namely planning, budget preparation, implementation, transparency, and budget changes.

In terms of planning and budgeting, Banguntapan Village has implemented the provisions stipulated in the Regent Regulation, namely that budgeting must be prepared gradually based on established planning documents. In the budgeting process for Banguntapan Village's APBKal for 2025, this is evidenced by the Banguntapan Village RPJMKal for 2022-2028, the RKPKal for 2025, and Village Regulation Number 5 of 2024 regarding Banguntapan Village's APBKal for the 2025 fiscal year, which is available on the official Banguntapan Village website. These stages demonstrate that budget preparation has been carried out in accordance with the principle of planning-based budgeting, meaning that the budget is prepared based on the direction of medium-term development and the previously formulated annual work plan.

The second aspect is budget changes; their implementation in Banguntapan Village is in accordance with regulatory provisions that provide room for adjustments to the APBKal if there are changes in program needs and implementation conditions in the field. On the official website of Banguntapan Village, Village Regulation Number 7 of 2025 concerning Amendments to Village Regulation Number 5 of 2024 concerning the 2025 APBKal, as well as Village Regulation Number 11 of 2025 concerning the Second Amendment to the 2025 APBKal. The document shows that the budget change mechanism has been implemented in accordance with formal procedures as stipulated in Bantul Regent Regulation Number 59 of 2022.

Furthermore, in terms of transparency and accountability, the implementation of regulations can be seen from the commitment of Banguntapan Village in providing access to public information through its official website. On the website page, there are menus such as Legal Products, Planning and Budgeting, Reports, and PPID, which contain planning documents, village regulations, accountability reports, and other public information. In

addition, there is Village Regulation Number 1 of 2026 concerning the Accountability Report on the Realization of the Implementation of the APBKal for the 2025 Fiscal Year. This shows that Banguntapan Village has implemented the principles of transparency and accountability, which are one of the main substances in Bantul Regent Regulation Number 59 of 2022.

Finally, from the aspect of program implementation and budget utilization, the conformity of regulation application is evident from various programs published on the village website, such as the distribution of BLT-DD, MSME training, communal work on irrigation channels, and the climate village program. These programs reflect budget use in the fields of development, community guidance, and community empowerment in line with the spending structure in the APBKal, according to the provisions of Bantul Regent Regulation Number 59 of 2022.

CONCLUSION

Based on the results of the analysis conducted, the budgeting process in Banguntapan Village for the year 2025 can be considered to have complied with Minister of Home Affairs Regulation Number 20 of 2018, both in terms of process stages and financial management principles. In addition, the budgeting at the local level follows technical regulations at the regional level, such as the Regent of Bantul Regulation on Village Financial Management, so that budget preparation is more in line with the conditions and needs of the area. The budgeting process starts from the preparation of the Village Medium-Term Development Plan (RPJMKal), which is then elaborated into the Village Government Work Plan (RKPKal), and ultimately formulated into the APBKal as the annual budget document. All of these stages are carried out through a participatory mechanism involving various community elements and village institutions through village deliberations and pre-village deliberations (Pramuskal).

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