

Analysis Of Village Income Implementation And Expenditure Budget Implementation In Tebara Village, Waikabubak District, West Sumba(Period: 2016-2018)

Neti Sanjaya Manupadaka¹, Edy Subiyantoro², Sutriswanto³

¹Students in Program of Magister Management, University of Merdeka Malang, Indonesia.

^{2,3}Faculty of Economics and Bussiness, University of Merdeka Malang, Indonesia

Abstract:

Background: This study discusses how the Village income and expenditure budget in Tebara Village. Revenue and Expenditure Budget (APBDes) is all Village revenues within 1 (one) fiscal year that are entitled to the Village and do not need to be returned by the Village. The purpose of this study is to describe and analyze the implementation of the village income and expenditure budget. The location of this research is in The Tebara Village, Waikabubak District, West Sumba Regency, 2016-2018.

Materials and Method: Data collection techniques in research are documentation and interviews. Data analysis techniques in this study used descriptive statistics with bar graphs and charts, as well as a comparison of the implementation of APBDes with Permendagri rules.

Result: The result showed that the implementation of the APBDes in Tebara Village had been going well and by accordance with Permendagri No.20 of 2018, however, there were some things that we're still lacking in the APBDes namely village spending not written in detail related to expenditure or budget spent on village development. Also, from the result of this study, researchers that priority, the Government of Tebara Village, as seen from the Tebara Village APBDes report from 2016-2018.

Conclusion: From the Tebara Village APBDes report, the Tebara Village Government has made a regulation governing village funds provided for the benefit of the community and to develop the village. This can be seen from the village spending that is most widely spent in the field of village development and the Village Budget and Revenue (APBDes) in Tebara village, Waikabubak sub-district are following Permendagri Number 20 of 2018.

Key Word: Implementation, Village Budget (APBDes)

Date of Submission: 02-08-2020

Date of Acceptance: 17-08-2020

I. Introduction

Sumpeno (2011:213) APBDes is an annual Village financial plan that is determined based on Village regulations that contain estimated sources of income and expenditure to support the needs of and the relevant Village development program. One source of Village income is the central and regional financial balance funds that have been budgeted every year by 10% of the APBD to increase empowerment, prosperity, and equitable development rural areas through the district, provincial, and government APBDes, it needs to be realized in the annual APBD by 10% for Village fund allocation (ADD). The government hopes that the Village funds provided can generate innovations to increase the empowerment of rural communities as well as the development of the existing potential in the Village. In a statement by President Joko Widodo when delivering the government's statement on the 2020 State Budget Bill and the Financial Note in the DPR plenary meeting at the parliament complex, Senayan Jakarta(Friday, August 16, 2019). President Jokowi hopes that these innovations can produce new entrepreneurs so that local products owned by each Village can be marketed nationally and even globally through market places. To see the extent to which the implementation of the APBDes made the construction of a Village is carried out or not by the rules, and evaluation will be conducted to see the extent to which the Village uses the funds effectively and efficiently and see what the Village spends. This study discusses the APBDes in Tebara Village, Waikabubak Subdistrict, West Sumba Regency, which recently became a tourist spot for local and foreign tourists who want to visit the island of Sumba. From the information obtained by researchers, Tebara Village is one of the National Pilot Villages and is one of the villages that are still natural until now and is also strategically located because it is in the city. This village is quite advanced and well organized because of the role of the village head, village apparatus, and the community that is there so that a lot of progress is happening in this village. Researchers see for themselves that lately, Tebara Village has become a developing village compared to other villages. It has been proven that in the past

few years Tebara Village has been very advanced in the field of development and the tourism sector which contains many visitors. Likewise with the creativity and innovation made by people in Tebara Village, such as making handicrafts typical of West Sumba, original West Sumba weaving which still uses original hands and tools without the help of machines, and West Sumba special food that can be bought and brought home and Sumba dances West prepared by the people of Tebara Village to welcome guests who come when requested.

II. Materials And Methods

Village Budget (APBDes)

In general, the village income and expenditure budget (APBDes) is the annual financial plan of the village government and the village consultative body (BPD) and determined by village regulations. Financial institutions play a role very important in the process of transferring funds needed by production units in the sectoran economy that is experiencing rapid growth for expansion and financial institutions is part of a financial system (Respati and Yandono, 2008). According to Sumpeno (2011), APBDes is an annual village financial plan that is determined based on village regulations that contain estimated sources of income and expenditure to support the needs of the relevant village development program. One source of village income is the central and regional financial balance fund that has been budgeted every year by 10% of the APBD to increase empowerment, welfare, and equitable development in rural areas through the Regency, Provincial and Government APBD it is necessary to realize in the annual APBD by 10% to ADD. Components in APBDes are:

1. **Village Income**

Includes all money received through a village account that is the village's right within 1 (one) fiscal year that does not need to be paid back by the village. Village income is classified according to group and type.

2. **Village Expenditur**

Includes all expenditures from the village account that is a village obligation within 1 (one) fiscal year that the village will not be paid back. Village expenditures are used to fund the implementation of village authority and are classified according to groups, activities, and types.

3. **Village Funding**

Includes all receipts that need to be paid back and/or expenses to be received again, both in the relevant fiscal year and in the following fiscal year. Village financing consists of financing receipts and financing expenditures classified by group and type.

APBDes Implementation

Implementation of APBDes, namely any expenditure on free APBDes must be supported by complete and valid evidence, evidence must be endorsed by the village secretary on the material truth arising from the use of the intended evidence. Village cash disbursements that result in a free APBDes cannot be done before the draft village regulation on the APBDes is determined to be a village regulation. In village cash disbursements not included for binding village expenditures and mandatory village expenditures stipulated in the village head's regulation, this was stated in the study (Wahyudi, 2019). In Permendagri No.20 Part Two of 2018, explains the stages of implementation, namely:

Article 43

1. Implementation of village financial management is village revenue and expenditure carried out through the village cash account at the bank appointed by the Mayor / Regent.
2. The village treasury account as referred to paragraph 1 is made by the village government with a signature specimen of the village head and financial officer.
3. For villages that do not yet have banking services in their area, a village cash account is opened in the nearest area created by the village government with a signature specimen of the village head and finance committee.

Article 44

1. The village cash account number as referred to in article 43 is reported by the village head to the Mayor/Regent.
2. The Mayor/Regent reports the list of village cash account numbers to the Governor with a copy of the Minister through the Director-General of Village Government Development.
3. The report referred to in paragraph 2 is used to control the distribution of transfer funds.
4. The financial officer can save a certain amount of cash to meet the operational needs of the village government.
5. The regulation of the amount of cash as referred to in paragraph 4 shall be stipulated in the Regent's regulation regarding the management of Village Finances.

Evaluation

Evaluation is part of the management system that is planning, organization, implementation, monitoring, and evaluation. Without an evaluation, then we will not know how the program conditions in the design, implementation, and results. According to Stufflebeam in Lababa (2008) Evaluation is the process of delineating, obtaining, and providing useful information for judging decision alternatives. This means that evaluation is the process of describing, obtaining, and presenting information that is useful for formulating an alternative decision. From the above definition of evaluation, it can be concluded that evaluation is a procedure in evaluating the design and presenting information in the context of making decisions on the implementation and effectiveness of a program. The purpose and function of the evaluation according to Arikunto (2002: 13) there are two evaluation objectives namely general objectives and special objectives. General objectives are directed at the program as a whole, while specific objectives are more focused on each component. According to Crawford (2000: 30) the purpose and function of evaluation are:

- a. To find out whether the goals that have been set are achieved in the activity.
- b. To provide objectivity of observation to the behavior of the results.
- c. To know the capabilities and determine eligibility.
- d. To provide feedback on the activities carried out.

The Scope Of Research

This research in principle aims to explore the use of APBDes and to evaluate the use of APBDes in Tebara Village, Waikabubak sub-district, West Sumba Regency, 2016-2018.

Research Location

This research was conducted in Tebara Village, Waikabubak District, West Sumba Regency, NTT Province. The reason for choosing this location is because Tebara Village is one of the national pilot villages and currently Tebara Village is highly developed in the tourism sector.

Types and Sources Of Data

In this study, researchers used quantitatively. Quantitative is data or information obtained in the form of numbers. According to Sugiyono (2012: 9), this method is referred to as a quantitative method because the data in the study is in the form of numbers and the analysis uses statistics.

1. Secondary Data

Secondary data is data obtained through a second source (through intermediary media) or indirectly through reports, books, or data that has been processed such as data that has been published either in the form of newspapers, magazines, or literature relating to the problem under study. (Sugiyono, 2011: 137). The data used by researchers in the village budget and income report (APBDes) from Tebara village, Waikabubak sub-district, West Sumba Regency for four years from 2016-2018.

2. Primary Data

Primary data is data obtained directly by researchers from the first source (not through intermediaries), both individuals and groups, so primary data is data obtained directly. Researchers will try directly to observe, observe and conduct interviews with informants related to the analysis of the implementation of the village income and expenditure budget in Tebara Village, Waikabubak District, West Sumba Regency, NTT.

Data Collection Techniques

1. Documentation
2. Interview

Data Analysis Techniques

1. Descriptive Statistics

Descriptive statistics according to Sugiyono (2012: 2016) are statistics used to analyze data by describing or describing data that has been collected as it is without intending to make conclusions that apply to the public or generalizations.

- a. Bar chart
- b. Chart
2. Comparison of the Implementation of the Village Budget (APBDes) with the Minister of Home Affairs Regulation No.20 of 2018.

III. Result

Table 1. Income Of Tebara Village

Source Of Revenue	Year	Type	Total
Transfer Revenue	2016	Village Fund	Rp. 750.772.000
		Regency/City Assistance	Rp. 72.600.000
		Allocation Of Village Funds	Rp. 100.000.000
		Total	Rp. 923.372.000
Transfer Revenue	2017	Village Funds	Rp. 965.450.446
		Allocation Of Village Funds	Rp. 705.152.000
		Total	Rp. 1.670.602.446
Transfer Revenue	2018	Village Funds	Rp. 1.263.204.890
		Allocation Of Village Funds	Rp. 679.807.454
		Total	Rp. 1.943.012.344

Source: Tebara Village APBDes, Data Processed in 2020.

Based on Table no.1 it can be seen that in 2016 the total income of the Tebara village was Rp. 923,372,000 with a Village Fund of Rp. 750,772,000, Regency / City Assistance in the amount of Rp. 72,600,000 and allocation of village funds in the amount of Rp. 100,000,000. The source of income from Tebara Village only comes from Transfer Income, and the highest income from Tebara village is obtained from village funds of Rp. 750,772,000.

In 2017 the total income of Tebara Village rose to Rp. 747,230,446, wherein 2016 total revenues of Rp. 923,372,000 while in 2017 the total revenue of Rp. 1,670,602,446. The increase that occurred in the income of Tebara Village was due to an increase in income both from the Village Fund and the Village Fund Allocation. From the highest income source of Tebara Village, it was obtained from village funds of Rp. 965,450,446.

In 2018 the total income of Tebara Village will increase to Rp. 272,409,898 compared to 2017. The total revenue in 2018 was Rp. 1,943,012,344. The increase that occurred in the income of Tebara Village was due to an increase in income both from the Village Fund and the Village Fund Allocation. From the highest income source of Tebara Village, it was obtained from village funds of Rp. 1,263,204,890.

Table 2. Expenditure For The Tebara Village APBDes in 2016

No	Expenditure Tebara Village	Type	Total	The Budget
1	Village Government Administration Division	Permanent income and allowances for Village Head and Village Officials	Rp. 100.000.000	Rp. 225.644.100
		Office Operations	Rp. 125.644.100	
		Development Of RKPDes	Rp. 1.994.000	
		Capital Expenditures	Rp. 64.073.000	
2	Village Development Implementation Division	Health	Rp. 459.006.400	Rp. 459.006.400
3	Division Of Community Development	Community Development Activities	Rp. 27.656.500	Rp. 27.656.500
4	Field Of Community Empowerment	PKK Activity	Rp. 86.333.000	Rp. 144.265.000
		Youth Organization	Rp. 37.551.000	
Total Spending in 2016				Rp. 929.232.000

Source: Tebara Village APBDes, Data Processed in 2020

Tebara Village APBDes, Data processed in 2020 Table No.2 shows that the 2016 Tebara Village APBDes expenditure consists of four areas, among them are the Implementation of Village Government, the Field of Implementation of Village Development, the field of community development, and the field of Community Empowerment. In 2016 the total APBDes expenditure is by the formulated budget plan, which is Rp. 929,232,000, where the biggest expenditure is in the field of Village Development Implementation, namely the construction of Posyandu buildings, and continued with the Implementation of Village Government in the form of Office Operations in the amount of Rp. 125,644,100. In the following, the researcher will present the number of each sector in Tebara Village expenditure, as follows:

1. Field administration of the Village government Rp. 225,644,100
2. The field of Village development implementation Rp. 459,006,400
3. The field of Village community development Rp. 27,656,500
4. The field of community empowerment Rp. 144,265,000

From each of the above fields, the highest expenditure was found in the field of village development in the amount of Rp. 459,006,400 with activities including construction of Integrated Healthcare Center buildings, Integrated Healthcare Center office stationery supplies, Integrated Healthcare Center cadre incentives, and Integrated Healthcare Center procurement. While the lowest expenditure in 2016 was in the area of village community development with the amount of Rp. 27,656,500 with details, namely the socialization of the Kadarkum and participating in the 2016 sports of the Cup VIII Camat.

Table 3. Expenditures For The Tebara Village APBDes in 2017

No	Expenditure Tebara Village	Type	Total	The Budget
1	Village Government Administration Division	Permanent income and allowances for Village Head and Village Officials	Rp. 248.400.000	Rp. 559.497.000
		Office operational activities (Expenditure for goods and services, and capital expenditure)	Rp. 99.585.000	
		BPD Operations	Rp. 11.112.000	
		RT/Rw Incentives	Rp. 39.600.000	
		RT/Rw Operational activities	Rp. 36.166.200	
		Actors and other incentives	Rp. 94.300.000	
		Village holding activities	Rp. 66.500.000	
2	Village Development Sector	Building a Healthy Family Bridge	Rp. 168.671.000	Rp. 867.716.000
		Kabalaka PUU Drainage Development	Rp. 365.468.000	
		Establishment and Development Bumdes	Rp. 7.250.000	
		Opening and Improvement of Labariri Road.	Rp. 202.505.000	
3	Division of Community Development	TP-PKK Financial Aid	Rp. 20.000.000	Rp. 132.345.000
		Procurement of Sports Facilities and Infrastructure	Rp 28.450.000	
		Fostering Peace and Order	Rp. 43.845.000	
		KADARKUM Socialization	Rp. 4.050.000	
		Management and Development Integrated Healthcare Center	Rp. 36.000.000	
4	Bidang Pemberdayaan Kemasyarakatan	KPMD Training	Rp. 4.825.000	Rp. 71.744.446
		Village TPK Training	Rp. 4.898.000	
		SAID Computer Operator Training	Rp. 4.470.000	
		Troubleshooting Team Training	Rp. 2.886.000	
		Bumdes Management Training	Rp. 2.765.000	
		BPD and LPM Training	Rp. 5.645.000	
		Farmer Group Training	Rp. 22.253.678	
		TP-PKK Training	Rp. 3.640.000	
		Village Apparatus Capacity Building Training	Rp. 2.926.268	
		Training On Making RKPDes and APBDes	Rp. 5.906.500	
		Corn Crackers Making Training	Rp. 4.203.500	
		Eggs Beans Making Training	Rp. 3.637.000	
		Cassava Croquette Making Training	Rp 3.688.500	
5	Unexpected Field	Unexpected Expenditure	Rp. 5.000.000	Rp. 5.000.000
	Jumlah Belanja Tahun 2017			Rp. 1.636.302.000

Source: Tebara Village APBDes, Data Processed in 2020

Table No.3 shows that the Tebara Village APBDes expenditure in 2017 consists of five fields, namely :

1. The field of administration of the Village Government worth Rp. 559,497,000
2. Village development sector, valued at Rp. 867,716,000
3. Village Community Development Division worth Rp. 132,345,000
4. Village Community Empowerment Sector worth Rp. 71,774,446
5. Unexpected Fields worth Rp. 5,000,000

In 2017, the total expenditure on Desa Tebara was Rp. 1,636,302,000 with the largest expenditure in the field of village development worth Rp. 867,716,000 and followed by the village administration in the amount of Rp. 559,497,000, while the smallest expenditure in Tebara Village in 2017 was in the unexpected sector. The village development sector contributed the largest expenditure because in Tebara Village there were several developments undertaken, including the construction of a family healthy toilet, the construction of the Kabalaka PUU Drainage, the establishment and construction of the Bumdes, as well as the opening and improvement of Jalan Labariri. In addition to the village development sector which accounts for the largest village expenditure, the village administration sector also has the largest expenditure compared to other fields. The total expenditure in the area of village administration is Rp. 559,497,000 consisting of fixed income and benefits, Office Operations, BPD Operations, RT / RW Incentives, Incentives for other actors, and Implementation of activities. In 2017 employee expenditure has increased compared to 2016, where employee expenditure consists of fixed income and allowances for village heads and village officials. This fairly high increase of Rp. 148,400,000.

Tabel 4. Expenditure For The Tebara Village APBDes in 2018

No	Expenditure Tebara Village	Type	Total	The Budget
1	Village Government Administration Division	Permanent income and allowances for Village Head and Village Officials	Rp. 267.600.000	Rp. 642.309.900
		Village Office operational activities (Expenditure for goods and services, and capital expenditure)	Rp. 104.372.790	
		Construction of Village Office Facilities and infrastructure	Rp. 56.567.000	
		BPD operational activities	Rp. 5.327.000	
		RT/RW operation activities	Rp. 36.166.200	
		Actors and other incentives	Rp. 144.765.010	
		Village holding activities	Rp. 16.608.000	
		Village development planning activities	Rp. 10.903.900	
2	Village Development Sector	Structuring Lake Weeboro Tourism	Rp. 162.296.000	Rp. 1.007.754.328
		Village Market Development	Rp. 233.625.000	
		Development of Village Warehouse/ Warehouse	Rp. 325.125.500	
		Management of Community Health Service Activities	Rp. 92.907.828	
		Assistance in Procurement of Integrated Healthcare Center Facilities and Infrastructure	Rp. 23.907.828	
		Assistance in Procurement of PAUD Facilities and Infrastructure	Rp. 20.000.000	
		Relief Materials for the Praijing Village Traditional House	Rp. 150.000.000	
		Electricity Arrangement		

No	Expenditure Tebara Village	Type	Total	The Budget
		Assistance in Praiijng Traditional Village	Rp. 10.000.000	
		Rocks for Management of Customary Institution Administrator	Rp. 9.000.000	
		Weeboro Tourism Village Management Board Incentive Assistance	Rp. 4.800.000	
3	Bidang Pembinaan	TP-PKK Financial Aid	Rp. 20.000.000	Rp. 146.650.000
		RT/RW incentives	Rp 50.400.000	
		LPM incentives	Rp. 14.400.000	
		Fostering and Ordering	Rp. 61.850.000	
4	Field Of Empowerment	Village TPK Training	Rp. 3.998.000	Rp. 149.783.600
		Training and Facilitation of Horticultural Crops	Rp. 6.851.100	
		Bimtek Capacity Building For Bumdes Administrators	Rp. 2.574.500	
		Training in Making Bamboo Crafts	Rp. 11.247.500	
		Handicraft Making Training (Doormat/Knit/ Sleep Lamp From Coconut Shell)	Rp. 6.909.000	
		Training on Making a stick Plate	Rp. 5.962.500	
		Vanilli Cultivation Training and Assistance	Rp. 11.087.500	
		Purple Cassava Cultivation Training and Assistance	Rp. 7.062.500	
		Sports Empowerment Assistance	Rp. 42.840.000	
		Operations for Complaints and Problems Handling Unit	Rp. 9.050.000	
		Development of Village Paralegals for the Transport Team to Resolve Social Problems in the Village	Rp. 16.800.000	
		KPA Operations	Rp. 3.951.000	
		Management and Development of Village Information System	Rp 8.450.000	
		Assistance for the Empowerment of Marginal Communities and Members of Village Communities with Disabilities	Rp. 13.000.000	
5	Unexpected Field	Extraordinary Events	Rp. 2.000.000	Rp. 2.000.000
Total Expenditures For 2018				Rp. 1.948.497.000

Source: Tebara Village APBDes, Data Processed in 2020

Table No. 4 shows that village expenditure as stipulated in the Village Budget and Budget (APBD) in 2018, consists of five fields:

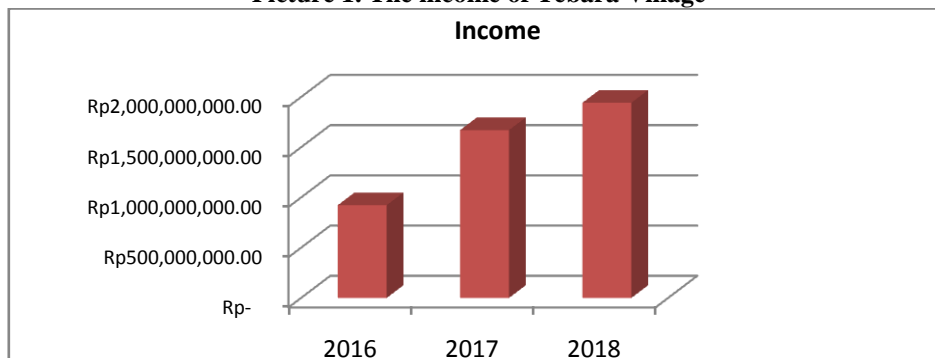
1. The field of administration of the village government is Rp. 642.309,900
2. Village development sector in the amount of Rp. 1,007,754,328
3. The area of village community development is Rp. 146,650,000
4. The field of village community empowerment valued at Rp. 149,783,600
5. Unexpected fields of Rp. 2,000,000

In 2018 the total expenditure of the Tebara Village expenditure is Rp. 1,948,497,000. Compared to previous years, 2018 experienced a substantial increase. In 2016 the total expenditure of Desa Tebara was Rp. 929,232,000, and in 2017 the total expenditure of the Tebara Village is Rp. 1,636,302,000. This increase was due to increased development in Tebara Village with a total expenditure of Rp. 1,007,754,328 and an increase

also occurred in the field of village community empowerment. Development carried out by Tebara Village in 2018, namely the Weeboro Lake Management, amounting to Rp. 162,296,000, village market development of Rp. 233,625,000, construction of village goods/barns in the amount of Rp. 325,125,500, Management of public health service activities in the amount of Rp. 92.90,828, Integrated Healthcare Center facility and infrastructure procurement assistance amounting to Rp. 23,907,828, PAUD facility, and infrastructure procurement assistance amounting to Rp. 20,000,000, traditional house materials assistance for Praiijing village in the amount of Rp. 150,000,000. Electricity structuring assistance in Praiijing village is Rp. 10,000,000, incentives for administrators of traditional institutions for Rp. 9,000,000 and the incentive assistance of the management of Weeboro Tourism Village in the amount of Rp.4,800,000. Whereas in the field of community empowerment there were several activities undertaken by Tebara Village in 2018, namely Training and assistance for horticultural cultivation of Rp. 6,851,100, Technological guidance increased the capacity of Bumdes administrators Rp. 2,574,500, bamboo handicraft making training Rp. 11,247,500, Training in making handicrafts (doormats, knitting, sleeping lamps made from coconut shells) amounting to Rp. 6,909,000, training in making stick plates amounting to Rp. 5,962,500, Vanilla Cultivation Training, and assistance of Rp. 11,087,500, Purple cassava cultivation training and assistance of Rp. 7,062,500, Sport empowerment assistance in the amount of Rp. 42,840,000, operational unit handling complaints and problems of Rp. 9,050,000, Development of a village paralegal for the transportation of a social problem-solving team in the village of Rp. 16,800,000, KPA operations of Rp. 3,951,000, Management and development of village information systems in the amount of Rp. 8,450,000, and assistance for empowering marginal communities and members of rural communities with disabilities of Rp. 13,000,000. Tebara Village in 2018 carried out many programs to develop villages and communities in the village.

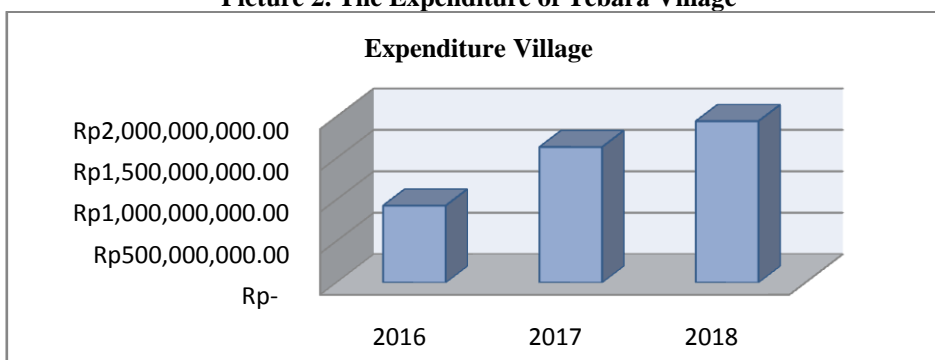
Based on the background, theoretical basis and research methods described previously, then the discussion section will be presented in bar charts and charts. To see the extent of the use of funds used by Tebara Village, the researcher presents it in the form of bar charts and charts, so that they can see what percentage is for the development of Tebara Village and what percentage for other fields.

Picture 1. The income of Tebara Village



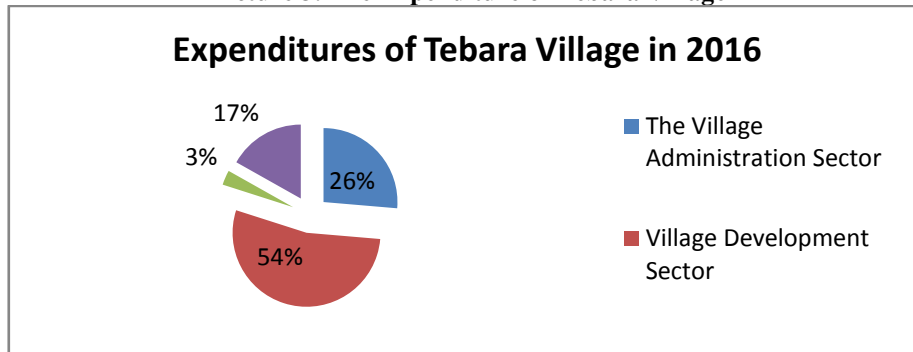
Source: Tebara Village APBDes, Data Processed in 2020.

Picture 2. The Expenditure of Tebara Village



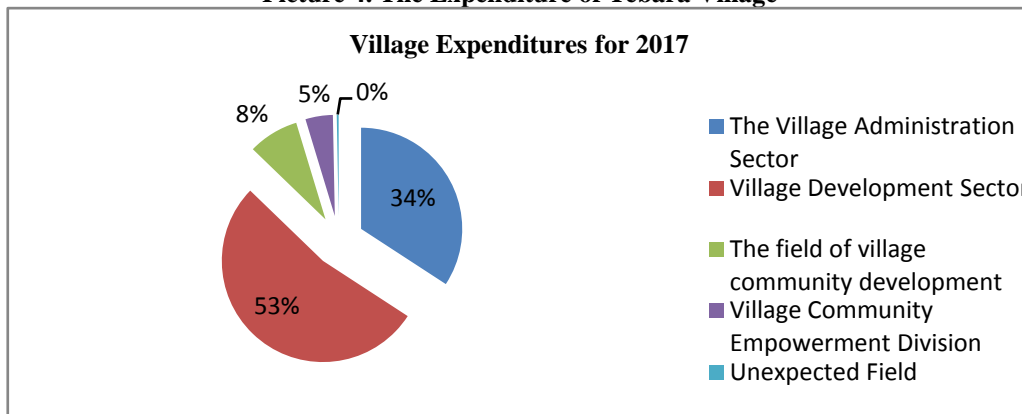
Source: Tebara Village APBDes, Data Processed in 2020.

Picture 3. The Expenditure of Tebara Village



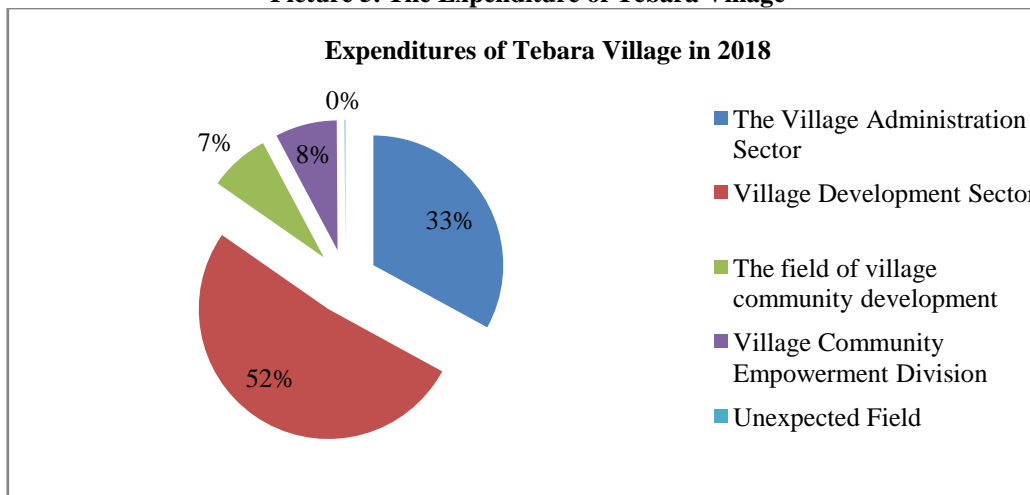
Source: Tebara Village APBDes, Data Processed in 2020.

Picture 4. The Expenditure of Tebara Village



Source: Tebara Village APBDes, Data Processed in 2020.

Picture 5. The Expenditure of Tebara Village



Source: Tebara Village APBDes, Data Processed in 2020.

Judging from the bar graph above, the income of Tebara Village has increased from 2016 to 2018. The biggest income is seen in 2018 of Rp. 1,943,012,344, consisting of Village Funds in the amount of Rp. 1,263,204,890 and the Village Fund allocation of Rp. 679,807,454. While in the chart picture related to Tebara Village expenditure also has increased from year to year. The biggest expenditure is in 2018 of Rp. 1,948,497,000 consisting of five fields, namely the administration of the village administration in the amount of Rp. 642.309,900, Village development sector in the amount of Rp. 1,007,754,328, the area of village community development is Rp. 146,650,000, Sector of community empowerment in the amount of Rp. 149,783,600, and an unexpected Field of Rp. 2,000,000.

IV. Discussion

Judging from the bar graph above, the income of Tebara Village has increased from 2016 to 2018. The biggest income is seen in 2018 of Rp. 1,943,012,344, consisting of Village Funds in the amount of Rp. 1,263,204,890 and the Village Fund allocation of Rp. 679,807,454.

While in the chart picture related to Tebara Village expenditure also has increased from year to year. The biggest expenditure is in 2018 of Rp. 1,948,497,000 consisting of five fields, namely the administration of the village administration in the amount of Rp. 642,309,900, Village development sector in the amount of Rp. 1,007,754,328, the area of village community development is Rp. 146,650,000, Sector of community empowerment in the amount of Rp. 149,783,600, and an unexpected Field of Rp. 2,000,000. If seen from Tebara Village Expenditure in 2016, the biggest sector spent was 54% in village development implementation, followed by the second-largest field in the implementation of village government 26%, 17% in community empowerment, and 3% in rural community development. In 2016 Tebara Village carried out the construction of the Integrated Healthcare Center building with an expenditure of Rp. 459,066,400. In 2017, the biggest expenditure in Tebara village was still in the field of village development with 53%, the second was in the field of village administration, 34%, the village community development field 8%, the community empowerment field 5%, and the unexpected sector 0%. 2017 is the year where Tebara Village carried out several development programs. And the construction of Posyandu in 2016 was immediately completed in that year so that there was no stalled development in 2016. The development carried out by Tebara Village in 2017 was the Construction of Family Healthy Latrines, Puu Kabalaka Drainage Development, Establishment and Development of BUMDES, and the Opening and Improvement of Labariri street. The biggest amount of development was spent on the construction of Puu Kabalaka Drainage with a total expenditure of Rp. 365,468,000. The construction carried out in 2017 is all completed or is not stuck, and no development will continue in 2018. In 2018, the sector with the highest percentage was still in the field of village development by 52%, the second largest in the field of village administration by 33%, the field of village community empowerment 8%, the field of rural community development 7% and the unexpected field 0%. In 2018, the development program carried out by Tebara Village, namely the Weeboro Tourism Lake Management, was Rp. 162,296,000, the development of the village market was Rp. 233,625,000, Construction of Village Warehouse / Warehouse of Rp. 325,125,500, Management of public health service activities in the amount of Rp. 92,907,828, PAUD facility, and infrastructure procurement assistance amounting to Rp. 20,000,000, the assistance of 6 units of traditional houses in Kampung Praiijng is Rp. 150,000,000. Electricity structuring assistance in Praiijng Village is Rp. 10,000,000, incentives for administrators of traditional institutions for Rp. 9,000,000 and incentive assistance for the Weeboro tourism village management for Rp. 4,800,000. The biggest development carried out by Tebara Village is the Village Barn Construction of Rp. 325,625,000 with details of capital expenditure and materials Rp. 219,521,340, Expenditur for goods and services Rp. 103,350,160, wages of Rp. 96,847,650 and Operational activities (TPK Honor) Rp. 6,502,510.

In this case, the Tebara Village Government has carried out its duties by the rules, because when viewed from the APBDes, village funds are used for the benefit of the community and to develop the village. This can be seen in village spending from 2016-2019 which shows that Tebara Village's largest expenditure is in the field of village development. However, there are still a few deficiencies found by researchers, there are some things that have not been recorded in detail in the 2018 APBDes in the field of village development, especially the arrangement of Lake Weeboro Tourism, such as capital expenditure and materials not written in detail, the materials used and spent by the village in the field. From the results of this analysis also, the researchers saw that the implementation of the APBDes was by Permendagri No. 20 of 2018. and this study had similarities with the results of previous studies from Oktalia (2019).

V. Conclusion

From the Tebara Village APBDes report, the Tebara Village Government has made a regulation governing village funds provided for the benefit of the community and to develop the village. This can be seen from the village spending that is most widely spent in the field of village development and the Village Budget and Revenue (APBDes) in tebara village, Waikabubak sub-district are by Permendagri Number 20 of 2018.

References

- [1]. Agustino Leo, 2008. Fundamentals of public policy, Bandung: Alfabeta
- A. G Subarsono, 2005. Public Policy Analysis of Concepts, Theories, and Applications. Yogyakarta: Student Library
- [2]. Arikunto, S. 2002. Research Methodology A Proposal Approach. Jakarta: PT. Rineka Ciptaa.
- [3]. Arikunto, S. (2006). Research Procedure A Practical Approach. Jakarta: Rineka Cipta.
- [4]. Arikunto and Cepi Safruddin Jabar. (2008). Educational Program Evaluation. Jakarta: Earth Literacy
- [5]. Arikunto, S (2009). Research Management. Jakarta: Rineka Cipta.
- [6]. Echols, John M, and Hassan Shadily. 2002. English-Indonesian Dictionary. Jakarta: Gramedia Main Library.
- [7]. HAW. Widjaja. (2003). Village Autonomy Is Genuine, Round, and Whole Autonomy. Jakarta: PT Raja Grafindo Persada.
- [8]. Moleong, Lexy J. 2008, Qualitative Research Methodology, Bandung, PT. Teen Rosdakarya.

- [9]. Murnisari (2015) Accountability of village income and expenditure budget management (APBDes) in Bendosari village, Ngantru District, Tulungagung Regency
- [10]. Respati, H. and P.E. Yandono. 2008. Tinjauan Tentang Variabel-Variabel CAMEL Terhadap Laba Usaha pada Bank Umum Swasta Nasional. *Jurnal Keuangan & Perbankan* 12(2) : 283-295.
- [11]. Sugiyono, 2009. Business Research Methods (Quantitative, Qualitative, and R&D Approaches). Bandung: Alfabeta.
- [12]. Sugiyono, 2011. Quantitative, Qualitative, and R&D Research Methods. Bandung: Alfabeta.
- [13]. Sugiyono, 2012. Quantitative, Qualitative, and R&D Research Methods. Bandung: Alfabeta.
- [14]. Sumpeno, Wahjudin. 2011. Integrated Village Planning. Banda Aceh: Read
- [15]. Sukasmanto. 2004. Regional Financial Management. Jakarta: Salemba Empat.
- [16]. Taufik A (2017) Analysis of the use of the village income and expenditure budget (APBDes) in the klekean village, Botolingo sub-district, Bondowoso Regency in 2011-2015.
- [17]. Parson, Wyne. 2006. Introduction to Policy Theory and Practice Analysis. Jakarta: Kencana.
- [18]. Yunanda, M. 2009. Educational Evaluation. Jakarta: Balai Pustaka.
- [19]. Wiratna Sujarweni. 2015. Village Accounting Village Financial Governance Guide. Yogyakarta: New Library Press. Permendagri No. 20 of 2018. Village Financial Management.

Neti Sanjaya Manupadaka, et. al. "Analysis Of Village Income Implementation And Expenditure Budget Implementation In Tebara Village, Waikabubak District, West Sumba (Period: 2016-2018)." *IOSR Journal of Economics and Finance (IOSR-JEF)*, 11(4), 2020, pp. 01-11.