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Evaluation of Budget Management in the Principles of Good Governance in Pojoksari Village, Sukomoro District, Magetan

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ABSTRACT

Transparent and accountable management of Village Revenue and Expenditure Budget (APBDesa) is the core of implementing good governance principles at the village government level. This study aims to evaluate the budget management of Pojoksari Village, Sukomoro District, Magetan Regency for Fiscal Year 2025, based on good governance principles including transparency, accountability, participation, and efficiency. A qualitative descriptive method with a case study approach was applied through analysis of publicly disclosed APBDesa documents. Total Village Revenue amounted to IDR 2,130,094,000 from six sources, with Village Fund (Dana Desa) as the largest component (44.43%). Total Village Expenditure was allocated across five fields, with Village Government Administration dominating at 61% (IDR 1,296,019,276), followed by Village Development Implementation at 21% (IDR 440,190,960). The evaluation results show that Pojoksari Village has applied transparency principles through open budget publication. However, the dominance of government operational expenditure indicates the need to optimize budget allocation toward development and community empowerment sectors. This study recommends strengthening public participation, digitalizing reporting, and increasing the proportion of development expenditure to achieve equitable and welfare-oriented village financial management.

ABSTRAK

Pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDesa) yang transparan dan akuntabel merupakan inti dari penerapan prinsip *good governance* pada tingkat pemerintahan desa. Penelitian ini bertujuan untuk mengevaluasi pengelolaan APBDesa Desa Pojoksari, Kecamatan Sukomoro, Kabupaten Magetan Tahun Anggaran 2025 berdasarkan prinsip-prinsip *good governance*, yang meliputi transparansi, akuntabilitas, partisipasi, dan efisiensi. Metode yang digunakan adalah deskriptif kualitatif dengan pendekatan studi kasus melalui analisis dokumen APBDesa yang dipublikasikan secara terbuka. Total pendapatan desa mencapai Rp2.130.094.000 yang berasal dari enam sumber pendapatan, dengan Dana Desa sebagai komponen terbesar sebesar 44,43%. Total belanja desa dialokasikan ke dalam lima bidang, dengan penyelenggaraan pemerintahan desa mendominasi sebesar 61% atau Rp1.296.019.276, diikuti oleh pelaksanaan pembangunan desa sebesar 21% atau Rp440.190.960. Hasil evaluasi menunjukkan bahwa Desa Pojoksari telah menerapkan prinsip transparansi melalui publikasi anggaran secara terbuka. Namun, dominasi belanja operasional pemerintahan menunjukkan perlunya optimalisasi alokasi anggaran untuk sektor pembangunan dan pemberdayaan masyarakat. Penelitian ini merekomendasikan penguatan partisipasi masyarakat, digitalisasi pelaporan, serta peningkatan proporsi belanja pembangunan guna mewujudkan pengelolaan keuangan desa yang berkeadilan dan berorientasi pada kesejahteraan masyarakat.

INTRODUCTION

Fiscal decentralization strengthened through Law Number 6 of 2014 concerning Villages has given significant authority to village governments in managing their finances and regional development independently. With the enactment of this regulation and its amendments through Law Number 3 of 2024, villages have full authority to design, implement, and evaluate their development programs through the Village Revenue and Expenditure Budget (APBDesa). As a consequence, the demand for transparent, accountable, and participatory village financial management is getting stronger.

The concept of good governance is the main paradigm in contemporary public administration reform. Nurliana (2023) emphasized that good governance is a governance system that prioritizes a pattern of harmonious relations between the government, society, and the private sector, based on the principles of legal certainty, accountability, transparency, justice, professionalism, and democratization. In the context of village financial management, these principles are fundamental benchmarks for assessing the quality of budget governance.

Pojoksari Village, Sukomoro District, Magetan Regency, has publicly published the 2025 Fiscal Year APBDes to the public. This step reflects a commitment to transparency in village financial management. Based on published data, the total APBDes reached IDR 2,130,094,000, which was sourced from the Village Fund (IDR 946,499,000), the Village Fund Allocation (IDR 600,666,100), and other sources. The budget is allocated into five expenditure areas with varying proportions.

Several recent studies highlight the problems that are still faced in village financial management. Mudhofar (2022) found that the implementation of good governance in village finance still faces obstacles in terms of community participation and the quality of human resources of village officials. Meanwhile, Megasyara and Imawan (2023) emphasized the importance of implementing good government as a preventive effort against fraud in village financial management. Kawatu, Tirayoh, and Datu (2024) also revealed that the evaluation of the accountability and transparency of the APBDes needs to be carried out comprehensively to ensure management in accordance with regulations. Research by Handoko (2026) also indicates that the realization of good governance at the village level is determined not only by administrative compliance with regulations—such as the drafting of the Village Revenue and Expenditure Budget

(APBDes), accountability reports, and the conduct of village assemblies—but is also strongly influenced by the quality of human resources, organizational effectiveness, leadership, community participation, and the functionality of the oversight system.

Based on this urgency, this study aims to evaluate the management of the 2025 Pojoksari Regional Budget from the perspective of good governance principles. This research is expected to provide an empirical overview and practical recommendations for improving village financial governance, which ultimately leads to improving the welfare of village communities.

RESEARCH METHODS

This study uses a qualitative approach with a descriptive-evaluative method. Sugiyono (2021) explained that qualitative research is a research method based on the philosophy of postpositivism, used to research the condition of natural objects with researchers as key instruments. This approach was chosen because it is able to capture the complexity of village budget management which cannot be reduced to statistical figures alone.

The main source of data is the officially published Pojoksari Village Budget document for the 2025 Fiscal Year. The data includes details of all village revenue and expenditure posts determined through the Village Regulation. In addition, secondary data in the form of relevant laws and regulations and the latest scientific literature (2021–2025) are also used.

The analysis techniques used are content analysis and comparative evaluative analysis. Content analysis is applied to APBDesa documents to identify the structure and proportion of budget allocation per field. Comparative evaluative analysis is carried out by comparing empirical findings against normative standards of good governance principles, especially four dimensions: transparency, accountability, community participation, and efficiency-effectiveness.

The evaluation framework refers to Permendagri Number 20 of 2018 concerning Village Financial Management and Permendagri Number 73 of 2022 concerning Village Heads, as well as the theory of good governance as developed in the latest scientific literature (Nurliana, 2023; Hasima, 2024; Gustiani & Hertanto, 2023).

RESULTS AND DISCUSSION

1. Pojoksari Village Revenue Structure for Fiscal Year 2025

The total revenue of Pojoksari Village for the 2025 Fiscal Year is set at IDR 2,130,094,000. This income is sourced from six posts as detailed in Table 1

Table 1.

Details of Pojoksari Village Revenue for Fiscal Year 2025

No	Sources of Income	Amount (Rp)
1	Village Original Income	165.600.000
2	Village Fund Allocation (ADD)	600.666.100
3	Village Fund (DD)	946.499.000
4	Tax Revenue Sharing and Levy	100.574.000
5	Regency/City Financial Assistance	315.555.000
6	Miscellaneous Income	1.200.000
	TOTAL	**2.130.094.000**

Source: Pojoksari Regional Budget for Fiscal Year 2025 (processed by the author)

Based on Table 1, Village Funds (DD) from the State Budget are the largest revenue component with a contribution of 44.43% of total revenue. Khasanah and Marisan (2022) stated that high dependence on central fiscal transfers is a structural challenge in village fiscal independence, so it needs to be accompanied by efforts to strengthen Village Original Revenue (PADesa) in a sustainable manner. Pojoksari Village's Original Revenue of Rp165,600,000 (7.77%) indicates that the village's independent fiscal capacity is still limited.

The Regency/City Financial Assistance component of Rp315,555,000 (14.81%) also shows significant fiscal support from local governments. Meanwhile, the Financing post with receipts and expenditures of Rp73,502,386 each (zero difference) reflects balanced budget planning and good fiscal discipline.

2. Pojoksari Village Expenditure Structure for Fiscal Year 2025

The total expenditure of Pojoksari Village of Rp2,130,094,000 is allocated into five expenditure areas. Details of the allocation per field are presented in Table 2.

Table 2.

Pojoksari Village Expenditure Allocation per Field for Fiscal Year 2025

No	Field	Amount (Rp)	Propose yourself
1	Implementation of Village Government	1.296.019.276	61%
2	Implementation of Village Development	440.190.960	21%
3	Community Development	181.700.500	8%
4	Community Empowerment	127.350.000	6%
5	Emergency and Urgent Disaster Management for Villages	84.833.364	4%
	TOTAL	**2.130.094.000**	**100%**

Source: Pojoksari Regional Budget for Fiscal Year 2025 (processed by the author)

From Table 2, the dominance of the Village Government Implementation Division (61%) indicates that most of the budget is still absorbed for operational purposes, especially Siltap, Allowance, and Operational Expenditure of IDR 763,905,276. Attaqy and Khairudin (2022) remind that the balance between the operational budget and the development budget is an important indicator in assessing the efficiency of village financial management.

The Village Development Implementation Field which received 21% includes five sub-fields: Education (IDR 20,960,000), Health (IDR 82,077,000), Public Works and Spatial Planning (IDR 280,661,460) as the largest component, Residential Areas (IDR 6,950,000), and Tourism (IDR 49,542,500). The diversity of these sub-fields reflects the commitment to meeting basic needs and developing village potential.

3. Evaluation Based on Good Governance Principles

a. Transparency

Transparency is a fundamental principle that requires the disclosure of financial information to the public. Sukma Tangahu, Blongkod, and Pakaya (2022) empirically prove that transparency has a significant effect on the quality of APBDes management. The publication of the Pojoksari Regional Budget openly to the public through publicly

accessible media is a tangible manifestation of the application of this principle. This step is in line with the provisions of Permendagri Number 20 of 2018 which requires the submission of APBDes information to the public through information media.

However, Humaeroh, Jumiati, and Maulana (2022) reminded that transparency is not only sufficient at the level of formal publication, but must be accompanied by adequate information accessibility for all levels of society, including the use of digital media to expand the reach of information.

b. Accountability

Megasyara and Imawan (2023) emphasized that the implementation of a strong good government, including a clear accountability system, is an effective instrument in preventing fraud. Therefore, an orderly accountability mechanism for the APBDes that can be verified by the public is a crucial factor in the accountability assessment.

c. Community Participation

The principle of participation requires the active involvement of the community in the entire budget management cycle, from planning to evaluation. Gustiani and Hertanto (2023) found that one of the main obstacles to the implementation of good governance in village governance is the weak participation of the community in the planning process. The allocation of the Village Development Implementation Sector (21%) and the Community Empowerment Sector (6%) which includes the Agriculture and Livestock Sub-Sector (IDR 64,126,000), Women's Empowerment (IDR 18,224,000), and Investment Support (IDR 45,000,000) indicates that there are efforts to respond to the diverse needs of the community.

To ensure that the budget truly reflects the real needs of the community, the mechanism of Village Deliberation (Musdes) and Musrenbangdes needs to be strengthened. Hasima (2024) emphasized that the application of the principles of good governance in village governance requires a participation forum that is not only ceremonial, but also substantial and inclusive.

d. Efficiency and Effectiveness

The aggregate proportion of the budget that has a direct impact on the community (Development 21% + Community Development 8% + Empowerment 6% + Disaster Management 4% = 39%) shows an increase in orientation to public welfare. Kawatu,

Tirayoh, and Datu (2024) emphasized that the efficiency of APBDes management can be assessed from the accuracy of budget allocation according to the priority needs of the community, not solely from the nominal amount of the budget.

Mudhofar (2022) stated that strengthening the implementation of good governance in village financial management must be accompanied by increasing the capacity of village apparatus, a performance-based reporting system, and effective supervision by the Village Consultative Body (BPD). This is important to ensure that every rupiah of the budget spent produces measurable outputs and outcomes for the community.

4. Details of Strategic Sub-Sector Expenditure

In the Community Development Sector (8%, IDR 181,700,500), the Culture and Religion Sub-Sector received the largest allocation (IDR 95,936,500), reflecting the commitment to preserving the community's socio-cultural values. The Emergency and Urgent Disaster Management Sector (4%, IDR 84,833,364) which consists of the Emergency Sub-Sector (IDR 66,833,364) and the Urgent Situation Sub-Sector (IDR 18,000,000) reflects the village government's sensitivity to disaster risks and urgent situations. Khasanah and Marisan (2022) stated that the budget allocation for community protection and resilience is one of the indicators of the village government's responsiveness to the needs of its community.

CONCLUSION

Based on a comprehensive evaluation of the Pojoksari Regional Budget for the 2025 Fiscal Year, four main conclusions can be drawn. First, Pojoksari Village has implemented the principle of transparency through open publication of the budget to the public, in line with the provisions of the Minister of Home Affairs Regulation Number 20 of 2018. Second, the perfect balance between income and expenditure (Rp2,130,094,000) with a zero financing difference reflects fiscal discipline and good planning accountability. Third, the dominance of expenditure in the Village Government Administration Sector (61%) needs to be balanced with an increase in the proportion of the development budget and community empowerment. Fourth, diversification of spending into five areas shows efforts to meet the needs of the community comprehensively.

Based on these findings, this study recommends: (1) Strengthening the mechanism of community participation in Musdes and Musrenbangdes so that the APBDes truly reflect the real needs of residents; (2) Digitizing the publication of the APBDes through village websites or official social media to increase information accessibility; (3) A study on optimizing the composition of expenditure by reducing the proportion of operational expenditure and increasing allocations for infrastructure development and community economic empowerment; (4) Strengthening Village Original Income (PADesa) through the development of BUMDes and local tourism potential to reduce dependence on central fiscal transfers; (5) Implementation of a performance-based budgeting system to measure the effectiveness of each program in a measurable and sustainable manner.

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