

The Inconsistency a Village Planning and Budgeting

(A Study Muna Regency, Southeast Sulawesi Province)

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Abstract

The consistency between the planning and budgeting processes is a form of implementing good governance in the village. This study aims to analyze the inconsistency of village planning and budgeting in Muna Regency. This study uses a qualitative approach with natural settings and in-depth investigation. This method is carried out by studying village planning and budgeting documents, starting from the process to the output. The study sites were conducted in 15 villages in Muna Regency, which were divided into two regions / locations. Region one consists of 7 villages, which are located on the waterfront. Furthermore, the second area consists of 8 villages located in the mainland area (not by the sea). Secondary data retrieval is limited based on the time period of the budgeting namely the period of the 2016 and 2017 fiscal years. Data collection procedures through document study and focus group discussions. Focus group discussions involve village officials, members of the Village Consultative Body, and the Village Community Empowerment Institute. The results found: first, the implementation of the village planning and budgeting process in Muna District was not entirely consistent. Inconsistency is shown by the activities contained in the Village Budget/Anggaran Pendapatan Belanja Desa (APBDes), but not stated in the Village Government Work Plan/Rencana Kerja Pemerintah Desa (RKPDDes) that has been previously determined. Second, village planning and budgeting do not yet have a reciprocal relationship, that is, a plan requires a budget while the budget is nothing but the financial instrument of the plan. Third, the inconsistency between the RKPDDes and the ABPDes is intentional, where the motive is the desire to be able to distribute until the ceiling / budget allocation has been determined by giving a greater portion to the interests of the village government.

Keywords:

inconsistency; planing; budgeting; village

Introduction

The great authority and role that the village has today needs to be in the same line with a great capacity as well. Capacity in the context of the public sector is defined as the ability of individuals and public organizations to carry out mandated specific tasks to achieve

goals in an effective and sustainable way (Boyle & O'Riordan, 2013; Roudo, Ermanita & Arumansyah, 2013; UNDP, 2010). The dominant paradigm in the global development community assumes that government capacity determines the performance of the public sector in developing countries (Kimble, Boex & Kapitanova, 2012). In the village context, the new role of the village administration requires adequate planning and budgeting capacity. Village government is required to be able to formulate good village planning and being settled down by good program governance.

Planning is one of the main functions of public administration in managing public matters. The 1937 classic public administration figure, Luther Gulick, proposed the POSDCORB acronym as public administration functions. POSDCORB is planning, organizing, staffing, directing, coordinating, reporting, and budgeting (Gargan, 2007). Although Gulick's view was put forward about 80 years ago, it is still a basic doctrine of public administration that has been acceptable until now. There is no objection to the idea that planning is the first function in carrying out management of public matters. A good planning process will give birth to a good program implementation, and in turn will foster community participation to be involved in village development (Kessa, 2015). The result of the planning process is a plan. Plans are documents that outline how goals are going to be met and that typically describe resource allocations, schedules, and other necessary actions to accomplish the goals (Robbins and Coulter, 2005).

Village planning includes the preparation of the Village Medium Term Development Plan (RPJMDes) for a period of 6 (six) years and the Village Government Work Plan (RKP VILLAGE) which is a manifestation of the Village RPJM for a period of 1 (one) year. Village Planning is carried out by the Village Government by involving the entire village community in a spirit of mutual cooperation. Planning is important, to set goals, set strategies for achievement, and develop plans to integrate and coordinate activities (Silalahi, 2013). Next Stoner and Freeman (1992) explain the importance of planning as follows: "without plans, managers cannot communicate how they should organize people and resources, they may not even have a clear idea of what they need to organize. Without a plan, they can lead leads with confidence or expect others to follow them. And without a plan, managers and their followers have little chance of achieving their goals or knowing when and where they stray from their path. The capacity for planning is key to success in the midst of change (Lawlor, 2015).

In addition to planning capacity, village budgeting capacity is also a strategic matter for implementing plan documents. Budgeting is the seventh function in POSDCORB Gulick. Public sector budgeting is the process by which the government or a government organization plans its spending, revenues, loans and other financial activities in the future (Allen & Tommasi (2001). The output of the budgeting function is the budget. Budget in the public sector is called public budget or government budget as outlined in the legislation enacted by the legislature that gives authority to the government to spend funds according to applicable regulations (Simson, Sharma & Aziz (2011).

Public sector budgeting is related to the process of determining the amount of fund allocation for each program and activity in monetary units. Pangkey and Pinatik (2015) Budgeting is a process or method for preparing a budget with a very complicated stage and contains a strong political nuance because it requires discussion and endorsement from the people's representatives in parliament consisting of various political party representatives. In the public sector, the budget must be informed to the public to be criticized, discussed, and got input. The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs financed with public money.

Public sector budgeting is important because government spending or expenditure cannot be avoided. Explanation of state-centric institutionalism (Fukuyama, 2009) confirms the role of the state as the main facilitator of solutions to public problems. The government uses expenditure as a key instrument in the implementation of the allocation, stabilization and distribution functions. The allocation function means that spending must be directed at reducing unemployment and wasting resources, and increasing the efficiency and effectiveness of the economy. The distribution function means that spending (shopping) policies must concern to a sense of social justice and propriety. The stabilization function means that government spending is a tool to maintain and strive for a balance of economic fundamentals (Stiglitz, 1988). If managed well, government spending clearly reflects where public money is going (Denhardt & Denhardt, 2006). The success of a government can be judged by its public expenditure management because public expenditure management shows its policies, priorities and actions, and transparency in its budget procedures and information (Saidahmadovich, 2013).

Budgeting output at the village level is the Village Budget and Revenue, hereinafter referred to as the APBDes. The definition of APBDes according to the General Provisions of the Government Regulation of the Republic of Indonesia Number 43 of 2014 concerning Regulation of the Implementation of Law Number 6 of 2014 concerning Villages is the annual financial plan of the Village Government. Village APBs are stipulated by a Village Regulation concerning Village APBs no later than December 31 of the current budget year. Village planning and budgeting is an integrated part. Ideally there is consistency between village planning and the Village Budget and Village Budget documents. Consistency means adherence to plans and budgets that have been agreed in the planning and budgeting documents. Consistency also includes adherence to the rules of the game with implementation, promises with implementation. Planning and budgeting are consistent if there is continuity, synchronization and synergy for each program and activity, from planning to budget accountability. Consistency between planning and budgeting documents is important because they are indicators in assessing government performance (Sanuari et al. 2017). There are three main things that must be maintained in the planning and budgeting documents: (1) consistency of contents / contents in one document and consistency between planning and budgeting documents; (2) determination of output indicators and outcomes precisely and consistently; (3) the form of government creativity in maintaining the consistency of planning and budgeting (Sanuari, et al. 2017).

The ownership of village planning documents and good village budgeting and consistency between the two are still an obstacle until now. The results of the Waskitojati, et al (2016) study stated that in some areas, there were still village budgets which were not fully referred to the village RKP as a reference that was built based on mutual agreement with the community members. The village government unilaterally made changes in the volume of activities in the budgeting process, which certainly affected the village budget. Likewise, village development planning has not been participatory. The role of village elites who claim to represent the aspirations of the people still dominates the power in determining village development policies and priorities. Whereas the current participation of stakeholders has actually been popularly adopted by the government, as a participatory approach in development. However, stakeholders involved in village development planning are still struggling with village government actors and formal institutions at the village level. The

involvement of sectoral organizations, other social organizations and women's groups is still very limited. Consequently, when the APBDesa is oriented to finance the priorities outlined in the RKPDesa, the dominant budget beneficiaries (APBDesa) are formal village government actors.

Inconsistencies between the planning process and village budgeting, as described above occur in villages in Muna District, Southeast Sulawesi Province. Based on this description, this research seeks to describe How is the village planning and budgeting process? Is there a match between the program / activity titles listed in the Village RKP and those listed in the Village APB?

Methods

This study uses a qualitative approach with natural settings and in-depth investigation. This method is done by first studying the village planning and budgeting documents, starting from the process to the output. Next analyze the village planning and budgeting documents. The study was conducted in 15 villages in Muna Regency, which were divided into two regions / locations. Region one consists of 7 villages, which are located on the waterfront. Furthermore, the second area consists of 8 villages located in the mainland area (not by the sea). The selection and distribution of these locations is based on the geographical condition of the study area in the form of islands (land and sea). Secondary data retrieval is limited based on the time period of budgeting, which in this study analyzed data in the period of the 2016 and 2017 fiscal years.

The main data collection procedure is through document study. To obtain primary data, public consultation procedures and / or focus group discussions are adopted. The technical public consultation was facilitated by the Muna Regency Research and Development Agency as the owner of the work. Furthermore, a focus group discussion was carried out at the village level by involving Village Officials, members of the Village Consultative Body, and the Village Community Empowerment Institute. Furthermore, available data were analyzed by content analysis procedures, as well as qualitative descriptive analysis, to reveal inconsistencies in the village planning and budgeting process.

Result and Discussion

Village Planning Inconsistency

The capacity of village planning in Muna Regency is not yet optimal. With suboptimal planning capacity it is intended that the village planning system has not functioned properly in the allocation and use of inputs to produce planning outputs that are beneficial for the achievement of village development goals. Villages in Muna Regency have the RPJMDes documents and the RKPDes. However, in several RPJMDes and RKPDes documents, the term RPJMDes and RKPDes found that the mention has no basis in various laws and regulations governing village planning. The preparation of the RPJMDes and the RKPDes in Muna Regency has been based on a number of relevant laws and regulations, but there are still shortcomings namely there are still relevant laws and regulations which have not been included, and there are laws and regulations that have been changed but have not yet been amended. the latest.

The stages of the process of drafting the RPJMDes and the RKPDes have not fully referred to the normative provisions in the Minister of Domestic Affairs Regulation No. 114 of 2014 concerning the Guidelines for Village Development and other implementing regulations of Law Number 6 of 2014 concerning Villages. Not implementing formal-legal norms in the village planning process reflects the lack of strong governance in the village. Good governance is the implementation of solid and responsible development management in which there is a synergistic and constructive relationship between the state, the private sector and civil society (UNDP, 2011). One of the main elements of good governance is the rule of law (Bhatta, 1996). The fact that the rule of law has not yet been implemented in the village planning process shows that good governance is not yet established.

In the formalistic village planning systems mentioned above, the RPJMDes Drafting Team and the RKPDes Drafting Team did not play an optimal role, their position was played by the village head and village secretary, or in several villages supplemented by the Village Community Empowerment Institute/ Lembaga Pemberdayaan Masyarakat (LPM) chairman. This was confirmed through a focus group discussion (FGD), with several informants whose names were listed as the Village RPJM Development Team. Some FGD resource persons stated that they did not participate in village activities including: (a). Aligning Regency / City

development policies; (b) assessment of the situation of the Village; (c) preparation of the village RPJM design; and (d) improvements to the village medium term development plan. Meanwhile, the signatures listed in the deliberation list for the preparation of the Village RPJM cannot prove the presence of the referred personnel, due to differences in the signatures of the same person on different sheets. The informant said that there was no alignment meeting in the direction of district development planning policies. Meanwhile, if there is a signature on the meeting attendance list, it is sought informally, just to meet procedural needs, not for the needs of alignment meetings.

Another FGD participant stated that, the Village RPJM drafting team personnel involved in these activities were only the village head (as the supervisor) and the team leader namely the village secretary, but the informant did not know exactly what the two were playing, all that was known was that the matter of aligning direction the policy is handled by the village head and village secretary. In some other villages, the LPM Chair was involved in the process. The informant stated that the village head, the village secretary and the Chairperson of the Village LPM were often seen together in the district (Badan Pemberdayaan Masyarakat dan Pemerintahan Desa/BPMPD) for the matter of drafting the village medium term development plan, but did not know exactly what was played in the district by the three. Meanwhile, the village head and the village secretary interviewed did not provide information that could clarify how the three played a role in the alignment process of district development policy. Therefore it cannot be confirmed whether the intensive guidance and facilitation process of officials in the BPMPD has produced a compilation of reports on the alignment of district development policy directions.

Another FGD informant said that aligning the direction of the district development policy and preparing the report was very difficult, and was not possible in the village. Aligning the direction of district development policies is not possible in a short time by the village RPJM development team. The village head interviewed said that it was rather difficult to align the direction of district development policies, because it is difficult for village government and villagers to understand the district-level RPJM documents. The skills and experience of village officials relating to the preparation of complex plans such as the village medium term development plan are minimal and not supportive. Meanwhile, the local village assistants and village assistants did not carry out their roles as expected. Therefore, according

to the informant, the existence of facilitation assistance from officials in the district, making it possible to compile reports on the alignment of district development policies is something to be grateful for.

The democratic institutions in the village, and the village government partner, Village Consultative Body/Badan Permusyawaratan Desa (BPD), not only did not have an optimal role but almost did not. This condition shows that the importance of democracy in the village is not yet realized. Democracy according to the origin of the word means regulation by the people or government or rule by the people. An upright democracy requires the institutionalization of basic democratic values in all aspects of community life in the village. In the political field the basic values of democracy are institutionalized in the structure of mechanisms and political culture. Thus the realization of democracy in political structures, political mechanisms and political culture.

Democracy in village planning means that development planning in the village must accommodate the aspirations of the community which are articulated and aggregated through the Village Consultative Body (BPD) in addition to other institutions as partners of the Village Government. However, to do this, supporting elements are needed, namely a government based on laws and responsible officials. In this way, the village planning process will reflect democratic values. The emphasis here should be on the process, not on the goals. Democracy lies in the process, not in the goals. In village planning, democracy is not only reflected in the activities of achieving goals that are free from coercion, intimidation, and repression from interested parties as proposed by Pateman (2012) but should also be reflected in the process where all parties strengthen and mutually reinforce a higher level capacity.

Democracy in village planning as intended will not be realized without two elements suggested by Suwondo (2003) namely the functioning of the control mechanism of the people played by the BPD, and responsible village governance. To build a democratic government, the Village Head and BPD must work together or must work well together, and must have a shared mind between the two. To create a comfortable and safe atmosphere in the administration of government in the village, the key is harmony, BPD synergy with the village government, so that later policies and government legal products produced can be jointly accounted for to realize progress and improve the quality of its citizens.

The stages of the process of drafting the RPJMDes and the RKPDes are more like formalistic systems, borrowing the term Riggs (2006), which is a characteristic of administration in developing societies. By this concept it is intended that norms are made for policy making or goal setting but administratively not pursued in practice. Social behaviors are not in harmony with the norms described. Village planning norms are not administratively adopted in practice but can produce supporting documents that are needed or required in statutory regulations. The social behaviors of the village planners are not in line with the norms described in the Minister of Domestic Affairs Regulation No. 114 of 2014. The substance of the RPJMDes contains the elements described in the Minister of Domestic Affairs Regulation No. 114 of 2014 mentioned above but formal-legal norms are not implemented in the process.

Even though the RPJMDes Drafting Team and the RKPDes and BPD Drafting Team played almost no role, the village still has village planning documents both the RPJMDes and the RKPDes. This was realized through an informal partnership relationship between village heads with officials in the Regency. District officials provide technical guidance for village heads, based on informal agreements and mutual trust between the two parties, then facilitated in the preparation of the RPJMDes and the RKPDes. These informal processes substitute the role of Village Local Assistance Staff/Pendamping Lokal Desa (PLD), Village Assistance Staff/Pendamping Desa (PD) who work in the District, and Experts/Tenaga Ahli (TA) who work in the Regency.

The formalistic processes in village development planning only provide benefits for capacity building to officials in the BPMPD, not the village government and BPD, nor the PLD and PD or TA, especially the village community. All elements of village planning actors assumed in the laws and regulations do not get free space to gain experience and knowledge through a democratic learning process. The findings of this study also indicate that village planning in Muna District is inconsistent with the participatory village planning and budgeting model discussed in the latest literature, namely: the BPD representative model; Model of community involvement in the discussion stages of the RAPBDes; and Model discussion of RAPBDes through public consultation forums or village budget deliberations. In the context of this study, village planning focused on the informal exchange relationship between the village government and the structure above the village, namely the village head,

village secretary and officials in the Regency, which was supported by institutionalizing formalistic processes.

Village Budget Inconsistency

The results of studies relating to budgeting indicate that the capacity of village budgeting in Muna Regency is not optimal. With sub-optimal budgeting capacity, it is intended that the village budgeting system has not functioned properly in the allocation and use of inputs to produce budgeting outputs that are beneficial for the achievement of village development goals. The villages in Muna Regency have budget documents, namely the APBDes and the budget plan/rencana anggaran biaya (RAB) determined by the village regulation. In all villages, the APBDes structure consists of village income, village spending, and village financing. However, the level of detail is different in each village. In some villages, the APBDes included detailed descriptions as recommended in the legislation, but in others, only stated those that were concrete according to the conditions in their village.

The APBDes document in some villages is listed below the Income of three income groups, namely budget ceiling/pagu anggaran (PA) Village, Transfer and Other Income, whereas in some villages only includes PA Village and Transfer. However, all APBDes that include other revenues do not fill in the nominal amount of the budget. Meanwhile, the types of income listed under each income group vary, some of the APBDes only list two types of original village income, namely self-help, participation and mutual assistance, and other village original income. This difference does not have consequences for the Regent's evaluation of the Village Regulation on Village Budget.

The APBDes document outlines a different shopping groups for those are under "Village Shopping", some villages include only four expenditure groups namely the field of village governance; the field of village development implementation; the field of village community development; and the field of village community empowerment, while in some other villages added "Unexpected Expenditures" but the nominal budget was not displayed. This difference does not have consequences for the Bupati's evaluation of the Village Regulation on Village Budget.

In all villages, the Village APB document includes a financing group consisting of financing receipts and financing expenditures, but the breakdown of types varies. In some of

the Village APB that list all the details of financing receipts, none of them budgeted for the receipt of financing, so only the title was included. Although the Village APB is not listed in detail the receipt of financing and financing expenditures, but there are no obstacles in verification of the Perdes on APBDes.

A joint agreement by the Village Head and the Village Consultative Body on the Draft Regulation on the Village Regulation that was most dominant was reached after October, namely the second and third week of November, only in a small number of villages an agreement on the APBDes by the Village Head and the Village Consultative Body was reached in the fourth week of October. This shows that the time requirement regarding the agreement on the APBDes by the Village Head and the Village Consultative Body has not been implemented properly. Some informants said that the preparation of the Ranperdes on Village APB was carried out by the same people who compiled the Village RKP and the Village RPJM, namely officials in the Regency. However, this information could not be confirmed because the Village Head interviewed was not willing to provide information.

The role of the Section Head as the Technical Implementer of Village Financial Management/Technical Implementing Village Financial Management, *dejure* as mandated by the law, in factual conditions it appears that the preparation of plans for the implementation of activities in the villages where the study is varied. In some villages, the Head of the Section as the PTPKD who is in charge of compiling an activity implementation plan, in fact does not make it himself but looks for someone who can help arrange it. In some other villages, the Section Head did not draw up a plan for implementing activities. However, both the section heads who participated in the compilation, and those who did not participate in compiling the plan for the implementation of the activities, still signed, whose position was as the executor of the activity. The information obtained states that the person who compiled the activity implementation plan was not the section head, not the local village assistant, not the village assistant, but the same person who prepared the Village RKP and Village RPJM, and Ranperdes about the APB Desa, namely officials in the district. However, this information could not be confirmed, because the Village Head and Section Chief interviewed were not willing to provide information.

Research informants interviewed stated that after the draft was made available, the BPD was called to the Regency or contacted by officials in the Regency to sign. Another

informant stated that after the draft was available, the Village Head met with the BPD to ask for a signature after there was a direction from the Regency. However, these two information cannot be confirmed because the informant is not willing to provide the identity of the official in the intended Regency. Meanwhile in several other villages, the Village Secretary was not played at all in the preparation of the Ranperdes on Village APBs or at least in its administration. One of the FGD participants mentioned that there was no Ranperdes submission on APB Desa either formally or informally. The village head and village secretary interviewed stated that the Ranperdes submission of the village budget through formal letters was not very important to pay attention to, because it was only a procedural technical issue that did not have consequences for subsequent processes.

Village budgeting, like village planning, is still shrouded in formalism as advocated by Riggs (2006). Budgeting formalism is characterized by: (a) there is a budgeting process but it is not fully played by personnel who are formally in a position for it, (b) there are budget documents as outputs from the budgeting process, (c) budget documents are legalized by personnel who are formally in a position for it, and funding submissions for the implementation of activities are carried out by non-implementing activities.

Village budgeting has the characteristics of rent-seeking as described by Hillman and Ursprung (2015). Rent-seeking shows that public policy decisions are oriented towards the acquisition of personal benefits that can harm the public interest. The phenomenon of rent seeking in the village budgeting process is village financial management technical implementers/Pelaksana Teknis Pengelolaan Keuangan Desa (PTPKD) which is none other than the Village Apparatus, renting out its position to the Village Head. In rent-based village budgeting, PTPKD was named as a legal-formal instrument but for this it was rewarded.

Other information obtained through FGD motives from the emergence of these inconsistencies, is the desire to be able to distribute the budget according to a predetermined ceiling / allocation. If these activities are listed under the field of village administration, the available funds will be drained, as a result there are certain activities that cannot be maximized in the budget, even though they are considered urgent for the interests of village officials. On the other hand, by shifting these activities to the government sector, the budget that has been put in place for the field of community empowerment or the field of community development is feared not to be absorbed by all of them.

Village budgeting based on rent-seeking or village budgeting that is played by rent bureaucrats is nothing but a pathology of bureaucracy or bureaucratic disease. In the village budgeting in this research location, the rent relationship was created between the Village Head and the Village Apparatus that was positioned as PTPKD. Rent-based village budgeting is secured through the Village Head's informal relationship with officials in the District where officials in the Regency help create or provide budget documents needed by the village for certain rewards. The role of officials in the Regency substitutes the role of the Village Local Assistance Staff, Village Assistance Staff and Experts. The village benefits from this informal relationship in the form of: (1) evaluation of the draft village regulations APBDes and RAB verification no longer need to be done exclusively because the compiling is an experienced official in the district, and (2) the difference in the format of budget writing with the format recommended by the central government it is no longer an obstacle for the stipulation of Perdes on APBDes and disbursement of funds.

Village planning and village budgeting in Muna District is not entirely consistent. Inconsistency is shown by the existence of new activities that appear in the APBDes but do not appear in the RKPDs. The activities that have just appeared in the APBDes are in the fields of village governance and village community development. The inconsistency between village planning and village budgeting occurs because the village head responds to the entrusted interests of the district, although in this process the village government needs to establish good and transparent communication with villagers that can foster acceptance or accommodation of district interests. Village budgeting and village planning in Muna Regency are not in accordance with the theory of Tjokroamidjojo in Suhadak and Trilaksono (2007) that the relationship between planning and budgeting is reciprocal. A reciprocal relationship means that the plan requires a budget, while the budget is nothing but the financial instrument of the plan. Village budgeting in Muna Regency still accommodates proposals for new activities that are not included in the pre-determined RKPD.

In addition, in the RKPDs itself there are inconsistencies in the placement of activities in the fields. Activities that should be placed under the field of village governance however distributed in the field of community empowerment and the field of village governance. The inconsistency seems intentional, the motive is the desire to be able to distribute to the end of the budget according to the specified ceiling / allocation. By shifting these activities to the field

of government, the budget which has been put in place for the field of community empowerment or the field of community development can be absorbed all without reducing the interests of the village government

Village Planning and Budgeting Inconsistency

Inconsistence in the Big Indonesian Dictionary/Kamus Besar Bahasa Indonesia (KBBI) contains the meaning (1). Disobedience of principle; changeable; (2). Having incompatible parts; contradictory; contradictory; (3). Not compatible; it is not in accordance with; not suitable ([https; // kbbi.web.id/inkos consistency](https://kbbi.web.id/inkos_consistency)). Inconsistency in village planning and budgeting means part of the ever-changing planning documents; has a part that is not appropriate or contrary to budgeting documents. Conceptually, village planning should be made first and then village budgeting. Village planning results in a village plan, which is the RPJMDes which is revealed to be the RKPDes which includes proposals from the sorted community. To enable the implementation of the RKPDes, a village budget is needed, which is why the village government compiled the APBDes and RAB. What is financed is nothing but what has been planned in the RKPDes. The consistency between village planning and budgeting shows that the preparation of the APBDes and RAB should be oriented to facilitate the implementation of the RKPDes. Shah (2007) suggested that the consistency of planning and budgeting is an effort to implement the efficiency and effectiveness of public services.

The provisions of Article 21 of the Minister of Domestic Affairs Regulation No. 113 of 2014 concerning Village Financial Management shows that the Draft Village Regulation on APBDes that has been mutually agreed upon by the Village Head with the BPD is evaluated by the Regent or by the Camat based on a delegation of authority. Evaluation criteria based on these provisions are in accordance with public interest and higher laws and regulations. On the other hand, we need to pay close attention to the logical link between the APBDes and the RKPDes. After the RKPDes is established, the village budget formulation process continues. The Activity Plan that has been determined in the RKPDes is used as a guideline in the budgeting process. The RKPDes is the basis for determining the APBDes. Because the village budget is essentially a financial activity plan, the consequence is that the APBDes is prepared with regard to the RKPDes.

The inconsistency of the contents of the Village RKP and APB documents in the field of village governance in the study villages can be seen in table first below:

Table 1.

The inconsistency of the contents of the RKPDes document and the APBDes for the Village Administration in Muna Regency

Field	Village RKP Document	Village APB Document
Village Government	(1). Fixed income village head and village apparatus	(1). Fixed income of the village head
	2). bpd benefits	(2). Fixed income of village officials
	(3). village operator incentives	(3). Fixed income village government staff (*)
	(4). village institution incentives	(4). the honorarium of the RAB-making team, RPJM Village, RKP Village, APB Village
	(5). village government	(5). LPM honorarium
	(6). the salary of the RAB maker, the Village RPJM, the Village RKP, the Village APB	(6). honorarium for family planning officers and village midwives (*)
	(7). village institution operations	(7). village priest honorarium (*)
	(8). village profile	(8). motor vehicle administration (*)
	(9). village mapping	(9). honorarium for vehicle procurement officials (*)
	(10). computer purchases	(10). procurement of official motorbikes (*)
	(11). television purchases	(11). BPD benefits
	(12). purchase of tv tunners and cables	(12). BPD operations
	(13). purchase of a printer	(13). RT head incentives (*)
	(14). monographic data billboards	(14). structuring / repairing village offices
	(15). monograph data board	(15). village government operations
	(16). furniture (bureau table, cabinet, bookshelf)	(16). the honorarium of the team making the RAB, the Village RPJM, and the Village RKP
	(17). projector / infocus	(17). village profile
	(18). digital camera	(18). computer purchase
	(19). village office signboard	(19). television purchase
	(20). community house nameplate	(20). computer purchase
	(21). village library	(21). monographic data billboards
	(22). the pennant flag	(22). monograph data board
	(23). village office flagpole	(23). furniture (bureau table, cabinet, bookshelf)
	(24). red and white flag	(24). projector / infocus
	(25). making village boundaries	(25). digital camera
	(26). village office structuring	(26). village office signboard
	(27). village office facilities	(27). signage of residents' houses
	(28). information board	(28). pennant flags
	(29). village office painting	(29). village office flagpole
	(30). Consumables	(30). Red and white flag
	(31). correspondence services	(31). making village boundaries
	(32). provision of atk	(32). information boards
	(33). shopping, dining, drinking meeting	(33). village office painting

Source: Research Result Data (2018) Information : (*). Inconsistency of RKPDes and APBDes in the Field of Village Government

Inconsistencies in the contents of the RKPDes and APBDes documents in the field of village development in the study villages are presented in the following table 2:

Table 2.

Inconsistency of the contents of the RKPDes document and the APBDes in the Field of Village Development

Field	Village RKP Document	Village APB Document
Village Development	(1). Construction of multipurpose buildings	(1). Construction of multipurpose buildings
	(2). Electrical installation	(2). Electrical installation
	(3). Making Rainwater Shelter (PAH) (*)	(3).
	(4). Construction of Toilet/lavatory (MCK)	(4). Construction of Toilet/lavatory (MCK)
	(5). Trail construction	(5). Trail construction
	(6). Deuker Making	(6). Deuker Making
	(7). Making and Pavement of Farmers Business Roads	(7). Making and pavement of the Farmer Business Road
	(8). Asphalt pavement and shaft (*)	(8).
	(9). Penetration of the environmental road	(9). Penetration of the environmental road
	(10). Village / sub-district market	(10). Village / subdistrict market
	(11). Gasebo tours	(11). Gasebo tours
	(12). Home surgery (*)	(12).
	(13). Insert house (*)	(13).
	(14). Mosque dome	(14). Mosque dome
	(15). Mosque ceiling	(15). Mosque ceiling
	(16). Clean water network (*)	(16)
	(17). Making groundwater wells	(17). Making groundwater wells
	(18). Drainage	(18). Drainage
	(19). BPD office	(19). BPD office

Source: Research Result Data (2018) Information : (). Inconsistency of RKPDes and APBDes in the Field of Village Development.*

The inconsistency of the contents of the RKPDes and APBDes documents in the field of community development in the study villages is presented in table 3 below:

Table 3.

**Inconsistency of the contents of the RKPDes and APBDes documents
in the Community Development Sector**

Field	Village RKP Document	Village APB Document
Community Development	(1). Village uniforms	(1). Child and youth assistance (*)
	(2). Village chief's official attire	(2). PKK financial assistance (*)
	(3). Uniforms of PKK and Pokja Mover Team	(3). Village competition
	(4). Youth uniform	(4). Village uniforms
	(5). Majlis taklim uniforms	(5). Village chief's official dress
	(6). Customary uniforms	(6). Uniforms for PKK and Pokja Mover Team
	(7). Soccer field	(7). BPD uniforms (*)
	(8). Community / Youth Development Guidance	(8). The majlis taklim uniforms
	(9). Village Anniversary Celebration	(9). Uniforms for traditional institutions
	(10). Republic of Indonesia Anniversary Celebration	(10). Fostering youth organizations
	(11). Celebration of religious holidays	(11). Village Anniversary Celebration
	(12). Village Contest	(12). RI Anniversary Celebration
	(13). PKK Development	(13). Celebrate religious holidays
	(14). Development of traditional institutions	(14). PKK Development
	(15). Development of traditional institutions	

Source: Research Result Data (2018) Information : (*). Inconsistency of RKPDes and APBDes in Community Development.

Inconsistencies in the contents of the RKPDes and APBDes documents in the field of village community empowerment in the study villages are presented in the following table 4:

Table 4.

**Inconsistency of the contents of the RKPDes document and APBDes in the Field of
Community Empowerment**

Field	Village RKP Document	Village APB Document
Community Development	(1). Capacity building of village officials	(1). Increasing the capacity of village officials
	(2). Capacity building for village heads	(2). Increasing the capacity of village heads
	(3). Village operator training	(3). Village operator training
	(4). BPD capacity building	(4). BPD capacity building
	(5). Capacity building of other village institutions	(5). Increasing the capacity of other village institutions
	(6). Sewing training	(6). Sewing training
	(7). BUMDES capital investment	(7). BUMDES capital investment
	(8). Disaster management (*)	(8).
	(9). The institutionalization of standby volunteers on disaster	(9). The institutionalization of standby volunteers on disaster

Source : Research Result Data (2018).

Information : (*). Inconsistency of RKPDes and APBDes in the Field of Community Empowerment.

Looking at the list of activities listed in the RKPDes, the impression that appears is the inconsistency of the placement of activities in the fields. Some of the activities listed under the field of community empowerment are village government activities. For example, increasing the capacity of village officials, increasing the capacity of village heads, training village operators, and increasing the capacity of BPD, should be listed under the field of village governance, not under the field of community empowerment. Likewise, the procurement of uniforms for village officials and official clothing for village heads should be listed under the field of village governance, not under the field of village community development.

Based on the information obtained, the motive for the emergence of such inconsistencies is the desire to be able to distribute the budget according to the specified ceiling / allocation. If the activities mentioned above are listed under the field of village governance, the available funds will be drained, as a result there are certain activities that cannot be maximized in the budget even though they are considered urgent for the interests of village officials. On the other hand, by shifting these activities to the government sector, the budget that has been put in place for the field of community empowerment or the field of community development is feared to not be absorbed by all of them.

Furthermore, looking at the activities listed in the APBDes, the impression that appears is the inconsistency of village planning and budgeting. Inconsistency is shown by the existence of new activities that appear in the APBDes but do not appear in the RKPDes. The activities that have just appeared in the APBDes that are not in accordance with the RKPDes in the field of village governance as in table 1 above are as many as 7 (seven) activities as follows: (1). The fixed income of village government staff, (2). honorarium for family planning officers and village midwives, (3). village priest honorarium, (4). administration of motor vehicle procurement, (5). honorarium for procurement of motorized vehicles, (6). procurement of motorcycle service, and (7). RT Chairman incentives.

Inconsistencies in the field of village development as mentioned in table 2 above are as many as 4 activities, namely (1). Making rain water reservoirs; (2). House inserts; (3). Home renovation and (4). Clean water network. While the community development sector as mentioned in table 3 above consists of 2 (two) activities, namely: (1). child and adolescent assistance, and (2). PKK financial assistance. This situation illustrates that the preparation of

the APBDes has not yet been fully guided by the RKPDes. in the field of community empowerment only 1 (one) activity, namely disaster management.

Relate to the information has been recorded, inconsistencies between village planning and village budgeting occur because of the entrusted interests of the District. The intended deposit is the need for goods / services that are considered important by the Regency but cannot be financed from the Regency APBD due to budget constraints. Some of the village heads interviewed said that they did not accommodate deposits from the Regency on the grounds that it was difficult to convince villagers to accept deviations from the RKPDes. However, for other village heads, the needs of the Regency can be accommodated in the APBDes even though it is not included in the RKP of the Village, only need to be addressed in the Changing APBDes. Good and transparent communication with villagers can foster acceptance or accommodation in the interests of the district.

Conclusions

Village planning and village budgeting in Muna District is not entirely consistent. Inconsistency is shown by the existence of new activities that appear in the APBDes but do not appear in the RKPDes that have been previously determined. Village planning and budgeting does not yet have a reciprocal relationship, that is, the plan requires a budget while the budget is nothing but the financial instrument of the plan. In addition, in the RKPDes itself there are inconsistencies in the placement of activities in the fields, which has implications for the APBDes and RAB. The second inconsistency is intended to be intentional, the motive is the desire to be able to distribute all budget allocation that has been decided but by giving a greater portion to the interests of the village government.

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