

EVALUATION OF VILLAGE FUND USE BASED ON CHANGES TO THE VILLAGE BUDGET

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Abstract

This study aims to evaluate the utilization of Village Funds based on changes in the Village Budget (APBDes) over a three-year fiscal period. The analysis focuses on the dynamics of budget adjustments, patterns of reallocation, and policy directions that reflect the village government's response to evolving social, economic, and regulatory conditions. Using a literature review method, this study integrates APBDes data with various scholarly sources to present a comprehensive understanding of the effectiveness, efficiency, and alignment of fund utilization with development priorities. The findings indicate that each fiscal year exhibits distinct patterns of budget change, reflecting the village government's adaptive capacity in managing public finances flexibly and in accordance with community needs. These insights contribute to the broader understanding of village financial governance and offer recommendations for improving planning processes, transparency, and accountability in budget management.

Keywords: *Village Funds, Village Budget, Budget Changes, Evaluation, Village Governance*

INTRODUCTION

Village financial management is a fundamental aspect of local government implementation because it plays a role in determining the direction of development, the quality of public services, and the effectiveness of the use of state-sourced funds (Widodo, 2017). is one of the most crucial elements in local government administration because it directly determines the direction of development, the sustainability of programs, and the quality of public services received by the community. As a subsystem of state finances, village finances have unique characteristics, namely being at the level of government closest to the community so that every budget decision has a very real impact on the daily lives of residents. Therefore, the management of Village Funds and the APBDes structure requires a thorough planning process, accountable implementation, and continuous evaluation so that the expected development goals can be achieved optimally.

In the context of fiscal decentralization, villages are given greater authority to determine the direction of development based on community needs and aspirations. This means that budget changes, both in revenue and expenditure, are not merely administrative consequences but also reflect the social, economic, and policy dynamics occurring in the current year. Each revision to the Village Budget (APBDes) reflects how the village government responds to various events, ranging from emergencies such as disasters or pandemics, to changes in national regulations, to internal evaluations of the effectiveness of ongoing development programs. Changes to the Village Budget (APBDes) are also important to analyze because they serve as an indicator of the village government's managerial ability to manage public resources. Accuracy in reallocation, program prioritization, and budget adjustments can demonstrate the maturity of village governance. When a village is able to modify its budget allocation quickly while still achieving targeted results, this demonstrates the existence of an adaptive and responsive bureaucratic mechanism to community needs. Furthermore, evaluating changes in the Village Budget (APBDes) from year to year provides a snapshot of the long-term development of village development policies. For example, budget increases in certain sectors may reflect a development focus, such as infrastructure, health, or community empowerment. Conversely, reductions in certain spending items can occur for various reasons, including efficiency, changing priorities, or redirecting funds to more pressing needs. Using a literature review approach, this study

comprehensively examines various theories related to village financial management, fiscal decentralization, budget responsiveness, and the effectiveness and efficiency of public fund use. This analysis is then combined with data on changes in the Village Budget (APBDes) over three fiscal years to provide a deeper understanding of how budget dynamics occur within the context of village governance. Thus, this introduction emphasizes that evaluating changes to the Village Budget (APBDes) is not simply an administrative process, but a crucial step in understanding how village governments manage Village Funds strategically, adaptively, and in a manner that aligns with community needs. This study is expected to make a tangible contribution to improving the quality of village financial governance and serve as a basis for more effective and sustainable policy recommendations.

Annual changes in the Village Budget (APBDes) also reflect the village's ability to adapt to social, economic, and national policy conditions. When a village is able to respond quickly to changing conditions through budget adjustments, it demonstrates increasingly mature and responsive governance capacity (Mardiasmo, 2018). This capability is crucial, especially in the face of unforeseen situations, such as natural disasters or national crises, which require short-term budget reallocation to ensure village activities continue to run effectively (Hakim, 2021). Furthermore, this introduction emphasizes that understanding changes to the Village Budget (APBDes) is crucial for ensuring consistency between planning and implementation of village programs. When significant budget adjustments occur, they need to be analyzed to determine whether the changes reflect community needs or are merely administrative (Saleh, 2019). By conducting a comprehensive evaluation, the village government can determine which programs should be prioritized and ensure that village development is aligned with established policy directions (Susanto, 2021).

RESEARCH METHODS

This study employed an in-depth, extended literature review method, a scientific approach that relies on critical analysis of various sources of knowledge to produce a comprehensive, systematic, and high-quality synthesis of the phenomenon of Village Fund management and changes to the Village Budget (APBDes). The literature review not only summarizes previous research findings but also compares, evaluates, and integrates them in a new context, resulting in a sharper and richer understanding (Sugiyono, 2019). This method is highly suitable for evaluative studies because it allows researchers to assess the dynamics of village budget policies based on official documents without having to conduct field research (Kuncoro, 2018). Regarding changes in the Village Revenue and Expenditure Budget (APBDes) over three fiscal years, the analysis was conducted by examining the dynamics of budget changes in each revenue and expenditure item and then linking them to theories of village financial management, fiscal responsiveness, budget effectiveness, and efficiency.

RESULTS AND DISCUSSION

1. Overview of Changes to the 2020–2022 Village Budget

In general, the Village Budget (APBDes) over the three-year period exhibited a heterogeneous pattern of change. Each year had distinct fiscal policy characteristics. These changes were evident in significant budget reallocations, shifts in spending priorities, and the strengthening of specific spending types. This reflected the village government's response to social, economic, and regulatory conditions in each year.

1. 2020 was marked by a significant reallocation of funds to Unforeseen Expenditures. Priorities shifted from physical development to emergency response.
2. 2021 demonstrated budget stability. Physical programs resumed, and operational activities increased.
3. 2022 will be more oriented towards infrastructure development, particularly irrigation and drainage.

This change demonstrates the adaptation of budget policies in line with community needs and external conditions.

2. Analysis of Changes to the 2020 Village Budget

2020 was the year with the most significant budget changes. This was influenced by the national emergency, which led to significant reductions in several spending items. Physical spending, such as building construction, road construction, and goods/services spending, were drastically reduced.

The most notable increase was the increase in Unforeseen Expenditures of over seven hundred million rupiah. This increase represents the village government's response to the community's pressing needs. The drastic reduction in physical and operational expenditures is a strategic step to reallocate the budget to more priority sectors.

This analysis shows that the village government has implemented the principle of budget responsiveness by making rapid adjustments to unforeseen situations.

3. Analysis of Changes to the 2021 Village Budget

Entering 2021, the village budget structure began to stabilize. Operational spending increased along with the resumption of government activities and public services. Several items, such as official travel, maintenance, and office operations, received allocations again after being suspended the previous year.

Unexpected Expenditures decreased, indicating that conditions were starting to come under control. Budgets began to be redirected to regular village programs. These changes reflected the transition from emergency to recovery. The village government appears to be focused on restoring routine activities, reintegrating small development programs, and restructuring the budget structure to be more balanced and less burdened with emergency spending.

4. Analysis of Changes to the 2022 Village Budget

2022 saw a return to focus on infrastructure development. Irrigation/drainage spending increased significantly, indicating a priority on addressing the physical needs of the community. Furthermore, official travel has again increased significantly. This indicates that program coordination, administration, and monitoring activities are returning to normal. Some operational expenses have been reduced or even eliminated, demonstrating efficiency in areas not deemed urgent. Unexpected Expenditures did not change, indicating the village's stability that year.

5. Comparison of Budget Changes Between Years

When compared as a whole, changes in the Village Budget over three years show a clear pattern:

1. 2020: A year of responsiveness to emergencies, with major reallocations.
2. 2021: A year of recovery, with the return of routine activities.
3. 2022: Year of development, with a focus on infrastructure.

This pattern demonstrates a village fiscal cycle that is adaptive to various external and internal conditions. The village government appears to have a robust annual evaluation mechanism, enabling it to accurately determine budget priorities.

6. Discussion Based on Theoretical Perspective

If related to theory, several things can be explained as follows:

1. The Budget Responsiveness Theory is reflected in the drastic changes of 2020.
2. The theory of effectiveness and efficiency is evident in the return of routine activities in 2021 and the optimization of spending in 2022.
3. The theory of fiscal decentralization is reflected in the flexibility of villages in setting budget priorities.
4. The theory of Public Financial Management is evident from the budget structure which continues to undergo adjustments according to needs.

Thus, these results and discussion indicate that village budget changes are a dynamic process influenced by many factors and require adaptive and measurable governance.

Village budget changes are the process of adjusting or modifying the previously established Village Revenue and Expenditure Budget (APBDes). These changes can be made for several reasons, including:

1. Financial Condition : Unexpected changes in income or spending, such as a decrease in tax receipts or donations, require budget adjustments to maintain balance.
2. Program Priorities : There are changes or additions to programs or activities throughout the year that require new funding allocations, or changes in priorities based on community needs.
3. Emergency Conditions : Urgent situations, such as natural disasters, that require additional expenses beyond previous plans.
4. Implementation Evaluation : After evaluating budget performance, it was found that there was a need to shift funds from one program to another to make it more effective and efficient.

Budget Change Process

- **Deliberative Meeting:** Usually, budget changes are made through village deliberations involving residents and relevant stakeholders.
- **Submission of Change Plan:** Once agreed, the budget change document is prepared and submitted for approval at a village government meeting.
- **Approval:** The changes need to be approved by the local bureaucracy, for example by the Village Consultative Body (BPD) or the relevant authorities.

The Importance of Budget Changes

- **Flexibility:** Provides villages with the flexibility to adapt to changing conditions.
- **Accommodation of Needs:** Ensuring that village spending meets the actual needs of the community.
- **Accountability:** Increasing transparency and accountability in village financial management.

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By making appropriate budget changes, village governments can be more responsive to community needs and better manage existing resources.

The following is an explanation of the village budget for 2020, 2021 and 2022:

1. 2020 Budget File

RINGKASAN PERUBAHAN APBD DESA PER SUMBERDANA PEMERINTAH GAMPONG MESJID PUNTEUET TAHUN ANGGARAN 2020					
Sumberdana : DDS					
KODE REK	URAIAN	ANGGARAN (RP)		BERTAMBAH / (BERKURANG)	KETERANGAN
		SEBELUM	SETELAH		
1	2	3	4	5	6
1.	PENDAPATAN				
1.2.	Pendapatan Transfer	1.055.673.000,00	1.044.866.000,00	(10.807.000,00)	
1.2.1.	Dana Desa	1.055.673.000,00	1.044.866.000,00	(10.807.000,00)	
	JUMLAH PENDAPATAN	1.055.673.000,00	1.044.866.000,00	(10.807.000,00)	
2.	BELANJA				
2.2.	Belanja Barang dan Jasa	300.373.000,00	142.327.500,00	(158.045.500,00)	
2.2.1.	Belanja Barang Perencanaan	63.673.000,00	14.757.500,00	(48.915.500,00)	
2.2.2.	Belanja Jasa Honorarium	97.800.000,00	83.350.000,00	(14.450.000,00)	
2.2.3.	Belanja Perjalanan Dinas	75.000.000,00	0,00	(75.000.000,00)	
2.2.4.	Belanja Jasa Sewa	5.000.000,00	0,00	(5.000.000,00)	
2.2.7.	Belanja Barang dan Jasa yang Diarsipkan kepada	67.000.000,00	44.220.000,00	(22.780.000,00)	
2.3.	Belanja Modal	747.300.000,00	109.965.500,00	(637.334.500,00)	
2.3.2.	Belanja Modal Pengadaan Peralatan, Mesin dan Alat	53.000.000,00	33.000.000,00	(20.000.000,00)	
2.3.4.	Belanja Modal Gedung, Bangunan dan Taman	254.000.000,00	83.500.000,00	(170.500.000,00)	
2.3.5.	Belanja Modal Jalan/Persawahan Jalan	187.000.000,00	4.867.500,00	(182.132.500,00)	
2.3.7.	Belanja Modal Irigasi/Timbun/Citraasa/Air Limbah/	100.000.000,00	2.492.500,00	(97.507.500,00)	
2.3.8.	Belanja Modal Jangkar/Instalasi	121.300.000,00	62.207.500,00	(59.092.500,00)	
2.3.9.	Belanja Modal Lainnya	32.000.000,00	4.000.000,00	(28.000.000,00)	
2.4.	Belanja Tidak Terduga	0,00	712.573.000,00	712.573.000,00	
2.4.1.	Belanja Tidak Terduga	0,00	712.573.000,00	712.573.000,00	
	JUMLAH BELANJA	1.855.673.000,00	1.044.866.000,00	(10.807.000,00)	
	SURPLUS / (DEFISIT)	0,00	0,00	0,00	

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Halaman 1

KODE REK	URAIAN	ANGGARAN (RP)		BERTAMBAH / (BERKURANG)	KETERANGAN
		SEBELUM	SETELAH		
1	2	3	4	5	6
	SISA LEBIH / (KURANG) PERHITUNGAN ANGGARAN	0,00	0,00	0,00	

Mejdi Punteuet, 26 September 2024

Kecukih Gampong

ISHAH

Income: Total village income in 2020 was Rp. 1,055,673,000.00, with the majority coming from Village Funds.

Although government revenue decreased slightly to Rp. 1,044,866,000.00, overall revenue remained stable.

Shopping: Total shopping decreased to Rp. 1,044,866,000.00.

Spending on goods and services has seen a significant decline, while development spending has also decreased in various areas, such as infrastructure. Furthermore, there have been additional unexpected expenditures.

Surplus/Deficit: There is no surplus or deficit because income equals expenditure.

2. 2021 Budget File

RINGKASAN PERUBAHAN APS DESA PER SUMBERDANA PEMERINTAH GAMPONG MESJID PUNTEUET TAHUN ANGGARAN 2021					
Sumberdana : DDS					
KODE REK	URAIAN	ANGGARAN (RP)		BERTAMBAH / (BERKURANG)	KETERANGAN
		SEBELUM	SETELAH		
1	2	3	4	5	6
1.	PENDAPATAN				
1.2.	Pendapatan Transfer	900.985.000,00	900.985.000,00	0,00	
1.2.1.	Dana Desa	900.985.000,00	900.985.000,00	0,00	
	JUMLAH PENDAPATAN	900.985.000,00	900.985.000,00	0,00	
2.	BELANJA				
2.1.	Belanja Pegawai	58.800.000,00	58.800.000,00	0,00	
2.1.4.	Tunjangan Taka Pasti	58.800.000,00	58.800.000,00	0,00	
2.2.	Belanja Barang dan Jasa	234.285.000,00	240.735.000,00	6.450.000,00	
2.2.1.	Belanja Barang Perengkapan	58.095.000,00	83.825.000,00	27.730.000,00	
2.2.2.	Belanja Jasa Honorarium	115.910.000,00	101.810.000,00	(14.100.000,00)	
2.2.3.	Belanja Perjalanan Dinas	0,00	6.500.000,00	6.500.000,00	
2.2.5.	Belanja Operasional/Pembelian	21.250.000,00	21.800.000,00	550.000,00	
2.2.6.	Belanja Pemeliharaan	3.000.000,00	5.000.000,00	2.000.000,00	
2.2.7.	Belanja Barang dan Jasa yang Diarsipkan kepada	38.030.000,00	21.200.000,00	(16.830.000,00)	
2.3.	Belanja Modal	119.860.000,00	126.250.000,00	6.390.000,00	
2.3.2.	Belanja Modal Pengadaan Peralatan, Mesin dan Alat	6.000.000,00	12.350.000,00	6.350.000,00	
2.3.4.	Belanja Modal Gedung, Bangunan dan Terasan	113.860.000,00	113.900.000,00	0,00	
2.4.	Belanja Tidak Terduga	466.880.000,00	475.200.000,00	(12.860.000,00)	
2.4.1.	Belanja Tidak Terduga	466.880.000,00	475.200.000,00	(12.860.000,00)	
	JUMLAH BELANJA	900.985.000,00	900.985.000,00	0,00	
	SURPLUS / (DEFISIT)	0,00	0,00	0,00	

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Halaman 1

KODE REK	URAIAN	ANGGARAN (RP)		BERTAMBAH / (BERKURANG)	KETERANGAN
		SEBELUM	SETELAH		
1	2	3	4	5	6
	SISA LEBIH / (KURANG) PERHITUNGAN ANGGARAN	0,00	0,00	0,00	

Mejdi Punteuet, 26 September 2024

Ketuchik Gampong Mejdi Punteuet

ISHAK

Revenue: Total revenue in 2021 remained at Rp 900,985,000.00, originating from Village Funds. There is no change compared to the previous year.
Shopping: Total shopping increased to Rp. 900,985,000.00, although some categories experienced a decrease. Personnel and development spending increased, while spending on goods and services showed changes.
Surplus/Deficit: The budget remains balanced, with no surplus or deficit.

3. 2022 Budget File

RINGKASAN PERUBAHAN APBD DESA PER SUMBERDANA PEMERINTAH GAMpong MESJID PUNTEUET TAHUN ANGGARAN 2022					
Sumberdana : DDS					
KODE REK	URAIAN	ANGGARAN (Rp)		BERTAMBAH / (BERKURANG)	KETERANGAN
		SEBELUM	SETELAH		
1	2	3	4	5	6
1.	PENDAPATAN				
1.2.	Pendapatan Transfer	755.202.000,00	755.202.000,00	0,00	
1.2.1.	Dana Desa	755.202.000,00	755.202.000,00	0,00	
	JUMLAH PENDAPATAN	755.202.000,00	755.202.000,00	0,00	
2.	BELANJA				
2.2.	Belanja Barang dan Jasa	359.202.000,00	294.171.160,00	(65.030.840,00)	
2.2.1.	Belanja Barang Perencanaan	40.521.600,00	32.371.160,00	(8.150.440,00)	
2.2.2.	Belanja Jasa Honorarium	80.840.000,00	67.500.000,00	(13.340.000,00)	
2.2.3.	Belanja Perjalanan Dinas	10.500.000,00	40.000.000,00	29.500.000,00	
2.2.5.	Belanja Operasional/Pertanian	4.100.000,00	0,00	(4.100.000,00)	
2.2.7.	Belanja Barang dan Jasa yang diserahkan kepada	199.240.400,00	126.200.000,00	(73.040.400,00)	
2.3.	Belanja Modal	0,00	65.030.840,00	65.030.840,00	
2.3.7.	Belanja Modal Irigasi/Embung/Drainase/Air Limbah	0,00	65.030.840,00	65.030.840,00	
2.4.	Belanja Tidak Terduga	396.000.000,00	396.000.000,00	0,00	
2.4.1.	Belanja Tidak Terduga	396.000.000,00	396.000.000,00	0,00	
	JUMLAH BELANJA	755.202.000,00	755.202.000,00	0,00	
	SURPLUS / (DEFISIT)	0,00	0,00	0,00	

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Halaman 1

KODE REK	URAIAN	ANGGARAN (Rp)		BERTAMBAH / (BERKURANG)	KETERANGAN
		SEBELUM	SETELAH		
1	2	3	4	5	6
	SISA LEBIH / (KURANG) PERHITUNGAN ANGGARAN	0,00	0,00	0,00	

Mesjid Punteuet, 26 September 2024

Pj. Kepala Mesjid Punteuet

AZHARI

Revenue: Total revenue in 2022 remained at Rp 755,202,000.00, indicating stability although lower than the previous year.

Spending: Spending consists of several categories, with spending on goods and services decreasing, while development spending increased, especially in the irrigation sector.

Unexpected spending remained stable. Surplus/Deficit: There is no surplus or deficit, so the budget remains balanced. The three files demonstrate the village government's efforts to manage finances by considering revenue sources and spending needs. Year after year, adjustments are made to ensure effective and efficient budget use, with a focus on infrastructure development and public services. Stability in revenue and spending demonstrates prudent financial management.

CONCLUSION

Based on the analysis of changes in the Village Budget (APBDes) over three fiscal years, it can be concluded that the management of Village Funds demonstrates a strong pattern of adaptation to the situation and community needs. 2020 was the period with the most drastic changes due to the national emergency situation, which led to a significant increase in Unexpected Expenditures and significant reductions in physical and operational expenditures. This situation confirms that village governments demonstrate good fiscal responsiveness in dealing with urgent situations. 2021 marked a transitional phase toward stability. The budget was redirected toward routine government activities and public services, with allocations for official travel, maintenance, and office operations returning. The decline in Unexpected Expenditures this year indicates that village conditions are recovering, and budget policy is geared toward recovery and the continuation of development activities.

2022 marked a return of village focus to infrastructure development, particularly irrigation and drainage. The stability of unexpected expenditures and increases in physical expenditures indicate that villages have shifted from a recovery phase to strengthening long-term development. Overall, these three years demonstrate that village governments have used the village budget (APBDes) flexibly, responsively, and according to need.

SUGGESTION

1. Improving Budget Planning Accuracy
Village governments need to strengthen the planning process so that budget changes occur less frequently and are more in line with the real needs of the community.
2. Promoting Transparency and Accountability
Information regarding budget realization and changes needs to be conveyed regularly to the public through village information media to increase public transparency.
3. Strengthening the Capacity of Village Apparatus
Training on village financial management, use of Siskeudes, and budget evaluation needs to be improved so that village officials are able to manage budgets more professionally.
4. Conduct Annual Evaluations Consistently
Evaluation of changes to the Village Budget needs to be carried out at the end of each year to identify program successes, obstacles, and the need for policy improvements.
5. Prioritize Programs That Provide Direct Impact
Development and empowerment spending that provides real benefits to the community should continue to be prioritized to improve the quality of life of village residents.

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