

Collaborative Assistance Model in the Preparation of the APBDES: Integration of Legal Aspects and Community Participation

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ABSTRACT

The Draft Village Revenue and Expenditure Budget (RAPBDes) has an important role for villages in managing finances, preparing development plans, and determining the direction of village development policies. However, the problem of formulating the RAPBDes is still a challenge for some villages due to the lack of capacity and education of village officials as budget planners. The Technical Assistance for the Preparation of the RAPBDes service program aims to improve the understanding and skills of village officials in preparing a more effective budget by focusing on the agricultural sector as a support for the village economy. The method in implementing this program involves 30 participants of village officials as targets, by undergoing service from July and August. The results of the program obtained through the post test showed a percentage of 95%, this can be seen through the ability of the village apparatus to answer questions and formulate RAPBDes in accordance with legal legitimacy. This program has succeeded in improving the quality of the RAPBDes policy and has the potential to be applied more widely as a model of assisting the preparation of RAPBDes in other villages.

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1. Introduction

Based on Law No.6 of 2014 concerning Villages, Villages are villages and customary villages or what is called by other names, hereinafter referred to as Villages, are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, rights of origin and/or traditional rights that are recognized and respected in the system of government of the unitary state of the Republic of Indonesia. Therefore, the village is the lowest government structure in the government system in Indonesia. In village development, the village government has a subsystem of the system of implementing the government system in Indonesia. Therefore, villages in carrying out their duties have an obligation to

regulate and take care of the interests of their own community or known as regional autonomy. In carrying out regional autonomy, the basis for implementing is Law No. 6 of 2014 concerning Villages so that the village government in carrying out its functions and meeting the needs of its community. Regulation of the Minister of Finance Number 247 Article 25 of 2015 which regulates the use of village funds where in this regulation village funds are prioritized to finance development and community empowerment which in its implementation prioritizes self-management by using local resources/raw materials, which is sought by absorbing more labor from local village communities. With the existence of village funds, the village government is required to manage funds effectively and accountably (Hardiyanti et. all, 2021).

In managing the village budget, the village needs the Village Revenue and Expenditure Budget (APBDes) to make it easier for the village government to manage village finances aimed at improving community welfare. APBDes is a framework that must be implemented for village governance and the implementation of village development initiatives at the local level. The APBDes has a function as the main mechanism at the village level to distribute resources to various sectors, including the agricultural sector. Because the APBDes is very important, especially in the agricultural sector and improving human resources (HR). One of the obstacles to the existence of the APBDes is the lack of adequate Human Resources (HR) capacity. The lack of knowledge and ability of village resources in managing the budget can interfere with the process of planning, implementing, and monitoring the budget. (Prakarsa et. all, 2024).

The problems that will occur if a village does not have an APBDes are, the lack of development and the decline in the level of welfare of the village community. The inability of the village to manage the APBDes will reduce the ability of the village community in development (Faoziyah, 2020). This condition occurs in Sidenreng Rappang Regency, especially in the agricultural sector, especially in Dongi Village, Pitu Riawa District, Sidenreng Rappang Regency.

Sidenreng Rappang Regency plays a strategic role in maintaining food security at the national level. The potential possessed by Sidenreng Rappang district requires the right development direction and an adequate regulatory framework. Dongi Village as one of the villages that has the potential of the agricultural sector has problems in formulating policy directions. Development in Dongi village is highly dependent on local policies, in this case village budget planning. The urgency of service is carried out in Dongi Village to increase the understanding of village officials in compiling RAPBDes. Lack of understanding of village officials in the preparation of RAPBDes.

Research conducted by Hardiyanti 2021 regarding the use of village fund allocation in Sidrap Regency shows that optimizing village funds in overcoming poverty makes it easier for people to access services in the fields of health, education and community empowerment. In the allocation of village funds, the role of the community is also needed. However, so far there has not been much research that has examined the urgency and problems that occur as long as there is no RAPBDes carried out by the Village Government of Sidrap Regency.

Against the background of the problems faced by the village government in designing the RAPBDes, by providing technical assistance related to how to prepare the RAPBDes properly, according to procedures and on target. This service introduced village officials related to how to prepare the RAPBDes in designing the APBDes and using the village budget as best as possible. This service is carried out by means of counseling and effective technical assistance so that it can be implemented by village officials in forming the RAPBDes. This service encourages village governments to make RAPBDes so that the use of village funds is more directed and optimized especially in the agricultural sector of Sidrap Regency. With this service or counseling, the village government and village communities can be more actively involved in the preparation of the RAPBDes and the supervisory function of village funds can be carried out properly.

2. Research Methodology

The service program is designed in the form of training and mentoring which aims to increase the capacity of village officials in preparing the Village Revenue and Expenditure Budget Plan (RAPBDes) in accordance with the provisions of the law. Service activities use a participatory approach that aims at the development of a village or region by placing the community as the main actor (Sangian et.al, 2018). This activity includes the stages of preparation, implementation, and evaluation. At each stage of the program, a pretest and posttest are carried out which will compare community insights before and after the training. This program was carried out in Dongi Village, Pitu Riawa District, Sidenreng Rappang Regency in July and August 2025 involving the Sidenreng Rappang Regency Village Government totaling 30 participants.



Figure 1. Methodology Stages

3. Result and Discussion

A. Public Participation in the Technical Preparation of the RAPBDes to Increase Transparency in the Preparation of the RAPBDes in accordance with the Legal Basis

Community participation is part of the communication process between the government which acts as a communication holder between the government as a policy holder and the community as a party that directly receives the impact of government policies. (Saragih &

Agung, 2018). From data in 2018 it shows that community involvement in village planning in Dongi Village, Pitu Riawa District, Sidenreng Rappang Regency from a score of 1 to 4, community involvement is at a score of 3.06%, which means that the government in planning often asks for approval from the community, so as to produce a benefit for the community if implemented according to the needs of the community (Ikbali & Jabbar, 2019). Community participation is needed during the decision-making process or policy formulation. Community participation in the form of planning is needed in order to improve governance (Laily, 2015). The success of community participation in budget planning can be measured, one of which is through the number of individuals involved and its effect on decisions. In the process of discussing the RAPBDes, public participation must be considered. The success of a deliberation forum or community discussion is measured by how much advice or income of residents or their representatives can change the outcome according to their preferences. The decision made in the preparation of the RAPBDes should reflect the aspirations of the majority of the people present in the discussion process.

Good public knowledge education about how the APBDes should be structured so that it will encourage the creation of "*good will*" from the community to be involved and play an active role in it (Hadi et.al, 2022). If the community feels that their aspirations are accommodated and realized in the APBDes, then the community's support and acceptance of the activities carried out by the village head through his devices will be strengthened. This will also increase the level of community trust in the village government. (Cahyono & Mufidayanti, 2021).

The community as the subject of development, especially in the village, needs to be involved, starting from the planning, implementation, and evaluation process. The success of development and services to the community is greatly influenced by the APBDes. Therefore, community involvement in the preparation of the APBDes is very important and needed so that the decisions taken by the government are on target and meet the needs of the community and are in line with the aspirations of the community. When the community does not play an active role in making decisions related to the preparation of the APBDes, this will open up the potential for a deviation in budget allocation, or improper budget allocation. In terms of realizing an independent village, it can be done through the granting of authority in managing the village's finances itself starting from the planning stage to the supervision process where supervision is carried out by the Village Consultative Body (BPD) and other elements. In the APBDes management system, the planning stage is a very important stage to ensure that there is a linkage between planning and other financial management cycles. In the planning and budgeting stage, good financial governance can be done by increasing community participation. Community participation is very important, especially in the management of the APBDes because the community is the main object of government policy so that every stage of the preparation of the APBDes community participation is very important so that the village government in preparing the APBDes knows the priority needs of the village community. (Mansur et al., 2021)

The output of the preparation of the APBDes will be contained in the RPJMDes. RPJMDes based on Permendagri Number 114 of 2014 article 6 paragraph 1 contains the vision and

mission of the village head, the direction of village development policies, as well as activity plans that include the implementation of village government, the implementation of village development, and village community development. In article 7, where the implementation of the preparation of the RPJMDesa involves community elements and considers the condition of village objects, program priorities, and district/city activities.

Community participation in preparing the APBDes is very important because in the preparation stage, all community aspirations will be considered (Hatu et. all, 2024). All community aspirations in the preparation of the APBDes will be selected and sorted according to priorities, while this priority is the most urgent need of the community. In the process of preparing the APBDes, not all communities participate in aspiring their votes, but the village government continues because it is considered that some communities who have given their aspirations have represented other communities. Public participation in the preparation and determination of the APBDes is something that cannot be abandoned because it is related to democracy. The APBDes is one of the important things in increasing the effectiveness and accountability of villages in managing the APBDes so that they can realize a developed and independent village. (Walean et.all, 2021)

Village financial management in Government Regulation Number 43 of 2014 concerning Implementation Regulations of Law Number 6 of 2014 concerning Villages, precisely in article 93, is divided into several stages, starting from the planning stage. At this stage, it will start from the hamlet deliberation which will involve the community in the hamlet. This stage of village fund management planning includes effective participation in the organization in village deliberations, setting village spending priorities in village deliberations, and conducting assessments of community needs. At this stage of implementation, village funds have been realistically managed from the APBDes, such as activities planned and agreed upon in the village deliberations to be implemented. At this stage, the entire series of programs in implementing the APBDes in one budget year. In the Minister of Home Affairs Regulation Number 133 of 2014 it is stipulated that the management of village funds must be processed with transparency, discipline and accountability because after all, the target of this APBDes is the community. Therefore, in the implementation process, the community must be involved. Furthermore, the supervision stage, this stage is a process of monitoring and assessing the implementation of a program. Monitoring of programs in management sourced from village funds is very important, this is useful so that the use of the APBDes is in accordance with what is written so that it does not deviate from the actual purpose. The last stage in the village fund management process is the evaluation stage, this stage aims to ensure whether the allocation of funds has been on target and has met the needs of the community and will also ensure that the obstacles that occur do not occur again in the next year's budget. (Hadi & Pramudiana, 2024).

B. The Role of Legal Assistance in the Technical Preparation of the RAPBDes to Improve the Quality of the Preparation of the RAPBDes According to the Legal Basis

Law No. 6 of 2014 opens opportunities for villages in the process of accelerating development through the allocation of village funds. The village government is obliged to prepare the Village Revenue and Expenditure Budget (APBDes) every year which is a vital instrument in realizing good village governance (Astuty, 2013). The ideal village government should be oriented towards improving community welfare through targeted development planning (Rudiadi et. all, 2021). As the main reference in village financial management, the APBDes needs to be prepared with strict standards and clear legal legitimacy from the planning, implementation, to accountability stages. The entire process must be based on the principles of *good governance*, especially transparency, participation, effectiveness, and accountability, to ensure that every development expenditure and program truly benefits the village community.

In practice, the preparation of the RAPBDes faces various problems, especially in the agricultural sector in Dongi Village, Sidenreng Rappang Regency (Sidrap), South Sulawesi Province. These problems arise due to the lack of understanding of village financial management regulations, weak technical and legal capacity of village apparatus, and limited community participation. The agricultural sector is a vital sector in Dongi Village, but the village budget allocation does not reflect the actual needs of farmers, both agricultural infrastructure, access to fertilizers, and empowerment programs that prioritize the vision of the future of village agriculture.

The conditions that occurred emphasized the importance of the role of mentoring, especially from legal academics in order to be actively involved in the process of education and policy advocacy at the village level. The assistance carried out does not only function as a social contribution, but also as an instrument of good legal governance. The RAPBDes must have legal legitimacy based on real needs to strengthen the principle of legality in every aspect of village financial management (Astini et. all, 2025).

Viewed from a juridical aspect, the preparation of the APBDes is based on Law Number 6 of 2014 concerning Villages in Articles 72 to 74 explaining the source of village income and its arrangements. In addition, from the aspect of technical regulations, there is the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 concerning Village Financial Management, the regulation of the Minister of Home Affairs explains the planning, implementation, and reporting of village finances. At the local level, the preparation of the APBDes refers to the Sidrap Regent Regulation as an operational guide for village financial management. The existence of a hierarchy of legal rules regarding village finance shows that the RAPBDes must be prepared by following the established procedures and can be legally held accountable (Supriadi, 2015).

There is a gap between practices and regulations that have been set. The practical reality that occurs is that there are many villages that prepare RAPBDes without adequate supporting documents, there are still villages that do not have an understanding of sectoral needs maps

or priority activities to build villages better. This triggers the main problem in village development and internal supervision related to village finances. All of these problems arise due to the limited legal literacy of village officials and the lack of supervision and community participation.

In overcoming this, the PPMU-PK Service Team of Hasanuddin University held Legal Counseling for Technical Assistance in the Preparation of the RAPBDes in Dongi Village, Pitu Riawa District, Sidenreng Rappang Regency. This activity was attended by 30 participants consisting of village officials and the people of Dongi Village. Legal counseling activities are carried out to comprehensively and actually discuss the technicalities of preparing the RAPBDes with a legal perspective. Speakers who are coherent with the issue were also presented, namely Muslim Haq M., S.H., M.H. and Sardil Mutaallif S.H., M.H.

Before the presentation of the material was carried out, participants were given 15 minutes to fill out the pre-test given by the service team. The pre-test contains 10 questions to measure the extent of the understanding of the community and village officials regarding the preparation and management of the RAPBDes, especially in the agricultural sector, before technical assistance is provided. From the results of the pre-test given, it can be seen in Table 1 that the correct answers of the participants are still very low. This indicates that the participants' legal literacy knowledge is still limited.

Table 1. Pre-Test

No.	Question	Participant Answers	
		True	Wrong
1.	What does RAPBDes stand for?	70%	30%
2.	Who compiles the RAPBDes?	40%	60%
3.	What is the legal basis for the preparation of RAPBDes?	20%	80%
4.	Village funds come from?	30%	70%
5.	What is the purpose of the RAPBDes compiled?	20%	80%
6.	Who approves the RAPBDes before it is designated as the APBDes?	60%	40%
7.	In the RAPBDes, what does "village spending" mean?	50%	50%
8.	What to do if there is a change in the RAPBDes?	10%	90%
9.	What are the consequences if the RAPBDes are not prepared correctly?	30%	70%
10.	How many times is the RAPBDes compiled in a year?	10%	90%

Legal counseling for technical assistance in the preparation of the RAPBDes consists of several scopes of material. The first material was about village financial management policies and regulations, in this session the speaker explained related regulations to provide understanding to the community about the legal basis of village financial management. The

second material was continued with material on the principles of the preparation of participatory RAPBDes to provide understanding to village officials and the community about the importance of community involvement in the planning process and the deliberation mechanism of village development planning. The second material presentation included techniques for facilitating and exploring farmers' aspirations related to the preparation of the RAPBDes.

Legal counseling continued with the identification of the needs and potential of village agriculture which included mapping techniques for the potential of land and superior commodities, surveys of the needs of agricultural facilities and infrastructure, analysis of the value chain and market access of the country, involvement of farmer groups in data collection of needs and planning activities, as well as the preparation of priority scales based on data and deliberation. The provision of materials related to the identification of needs aims to enable the community in the future to be able to understand the problems faced at the village level and be able to formulate the priorities of the RAPBDes program in a more targeted manner.

Before the simulation of the preparation of the draft RAPBDes which is the core activity of this counseling, the service team provided material related to the preparation of agricultural programs and activities in the RAPBDes. The scope of the material includes the preparation of objectives, indicators, and outputs of agricultural activities to adjust activities to the vision and mission of village development. Furthermore, budgeting activities are carried out for capital expenditure, operations, and farmer training followed by the integration of agricultural activities in the RKPDes and APBDes documents. Then, the service team provides a collaboration strategy with extension agencies and the agriculture office so that the rules and draft of the agricultural budget of Dongi Village in the future can be on the side of the farming community with a small agricultural business scale.

The counseling material ended with a simulation of the preparation of the draft of the Agricultural Budget Budget. The simulation begins with the division of the peseta into working groups. Followed by case studies and the provision of fictitious data on agricultural potentials and problems to identify priority activities based on the results of group discussions. After that, a draft of the activity program was prepared. The preparation of the draft activities ended with the presentation of the results of each group and the finalization of the mini draft of the RAPBDes for the agricultural sector from the results of the simulations provided.

The presentation of material ended with the opening of a question and answer session for the participants. In the question and answer session, there were 3 village officials who asked questions. The first question is related to the hierarchy of rules regarding village financial management regulations, followed by the second question about the importance of the involvement of the village community in formulating the budget, and the final question is a question about the feedback of each presentation made by each group.

The various materials presented in the legal counseling will be a strategic stage to improve the quality of policies that will be formulated by the Dongi Village Government in the future.

Through a series of mentoring programs carried out, the apparatus and the community of Dongi Village will gain a thorough understanding of the principles, methodology, and mechanism for the preparation of the RAPBDes with the applicable legal provisions. All materials that have been presented in this legal counseling activity can comprehensively answer the problem of limited legal literature related to the preparation of RAPBDes. Thus, the village apparatus is expected to be able to align budget preparation practices with applicable regulatory provisions, so as to produce RAPBDes documents that are more accountable, participatory, and according to the needs of the people of Dongi Village.

Legal Counseling Activities Technical Assistance for the Preparation of RAPBDes from a Legal Perspective ended with the provision of a post test. Based on the results of the post test carried out by the participants, it can be seen that there is an increase in understanding of the preparation of the RAPBDes. This can be seen from a total of ten questions given on the post test sheet, the correct answers of participants in each question increased when compared to the pre test. This can be seen in table 2 of the Post Test below.

Table 2. Post Test

No.	Question	Participant Answers	
		True	Wrong
1.	What does RAPBDes stand for?	100%	-
2.	Who compiles the RAPBDes?	100%	-
3.	What is the legal basis for the preparation of RAPBDes?	100%	-
4.	Village funds come from?	100%	-
5.	What is the purpose of the RAPBDes compiled?	100%	-
6.	Who approves the RAPBDes before it is designated as the APBDes?	90%	10%
7.	In the RAPBDes, what does "village spending" mean?	100%	-
8.	What to do if there is a change in the RAPBDes?	80%	20%
9.	What are the consequences if the RAPBDes are not prepared correctly?	80%	20%
10.	How many times is the RAPBDes compiled in a year?	100%	-

Seeing significant results on the level of understanding of legal counseling participants related to the preparation of the RAPBDes provides evidence that this activity provides benefits to village officials. This legal counseling initiative has strengthened the capacity of village officials and members of the Village Consultative Body (BPD) in developing legitimate RABDes, involving community participation, and prioritizing transparency. The counseling method carried out is expected to be adopted by other villages in order to realize the principles of good governance, as well as support sustainable village development.

4. Conclusion

Legal counseling Technical Assistance for the Preparation of the Draft Village Revenue and Expenditure Budget (RAPBDes) in Dongi Village, Pitu Riawa District, Sidenreng Rappang Regency, aims to provide the apparatus and community of Dongi Village with a comprehensive understanding of the preparation of the Village Budget from a legal perspective. This activity is in line with the Tridharma of Pergutuan Tinggi, namely community service. The results of this counseling pre-test show that the level of public understanding before counseling is still low. Then, after the post test was carried out, it can be seen that there was a significant increase in the participants' understanding. With the legal literacy briefing that has been carried out, village officials are expected to be able to prepare a village budget that is more accountable, transparent, and oriented to the real needs of the community in a sustainable manner.

Based on the results and analysis of the counseling activities carried out, there are several recommendations that can be made in the future. Village officials need to be provided with advanced training and intensive assistance related to the latest regulations so that the preparation of the RAPBDes for each period runs better. In addition, collaboration with academics and legal practitioners is needed to align the preparation of the RAPBDes with the provisions of laws and regulations and the evaluation of the periodic mechanism for the RAPBDes that are prepared. Finally, it is necessary to increase community participation, especially small farmer groups and other vulnerable groups in the RAPBDes planning process so that the budget can be in favor of the real needs of the village community. With several recommendations submitted, it is hoped that the RAPBDes in the future can be more guaranteed and the village community can be more prosperous.

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