

THE EVALUATION OF BERMASA VILLAGE PROGRAM ON PLANNING AND BUDGETING FOR VILLAGE DEVELOPMENT IN MANDIRI VILLAGE, BANTAN SUB-DISTRICT

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ABSTRACT

This research aims to determine the evaluation of the BERMASA Village Program in planning and budgeting, comparisons between Mandiri villages in Banten sub-district, and the obstacles faced by village governments in Mandiri Village, Banten sub-district, in formulating planning and budgeting for the Village Based Program. This is a qualitative descriptive study that uses primary and secondary data. The informants in this research consist of the Village Head, Village Secretary, Village Treasurer, Chair of the Village Consultative Body, and Chair of the Development Implementation Team. The research data was obtained from four Mandiri villages, namely Banten Tengah, Selatbaru, Berancah, and Pasiran. The data collection techniques used in this study were interviews, observations, and documentation. The research findings show that the evaluation of the BERMASA Village Program in planning and budgeting for village development in Mandiri Village, Banten sub-district, is in accordance with the Regulation of the Bengkalis Regent No. 74 of 2021 concerning Guidelines for Financial Aid Management, which specifically applies to the BERMASA Village Program, and the Decree of the Head of the Department of Community Empowerment and Village Affairs of Bengkalis Regency No. 073/KPTS/XI/2022 concerning Technical Guidelines for the Use of Financial Assistance, which specifically applies to the BERMASA Village Program. The village government always involves the community in the planning and budgeting process, and decision-making is always based on a deliberative system from the hamlet to the village level. The comparison between Mandiri villages for the received budget funds of IDR 1,000,000,000 consists of mandatory and optional activities. However, the obstacles faced by the village government are related to the implementation of determining activities and unforeseen conditions.

Keywords: BERMASA Village program, planning and budgeting, village development.

INTRODUCTION

In the current government system, village development plays a very important and strategic role in national and regional development, as it contains elements of equalization of development and its results are obtained directly by some of the rural community in order to improve the welfare of the people (Aprilia and Susilo, 2022). In accordance with Law Number 6 of 2014 article 78 paragraph (1), it is stated that village development aims to improve the welfare of the rural community and the quality of human life as well as poverty reduction through the fulfillment of basic needs, village infrastructure development, the development of local economic potential, and the sustainable utilization of natural resources and the environment.

The development of rural areas includes planning, implementation, and supervision stages. The village government prepares the village development plan in accordance with its authority, referring to the district/city development plan that is prepared in the long term, including the Medium-Term Village Development Plan and the Village Government Work Plan. The Medium-Term Village Development Plan, which covers a period of 6 years, contains the vision and mission of the village head, the direction of village development policies and finances, as well as activity plans that include the fields of village government administration, village development implementation, community development, and village community empowerment. The Village Government Work Plan, which is a detailed plan of The Medium-Term Village Development Plan for a period of 1 year, contains the framework of the village economy by considering the funding to be received, village development programs, and priorities. The Village Government Work Plan that is determined by village regulation becomes the basis for the preparation of the Village Revenue and Expenditure Budget, which must be determined no later than December 31 of the current fiscal year.

To realize planning and budgeting in rural development, financial assistance from the Local Government is necessary. Based on Government Regulation Number 43 of 2014 concerning the Implementation of Law Number 6 of 2014 concerning Villages, the Provincial and District/City Governments can provide financial assistance from their provincial and district/city revenue and expenditure budgets to the village. Financial

assistance is a source of revenue that comes from the provincial or district/city government that is directed towards accelerating rural development and can be general or specific in nature.

According to the Bengkalis Regent Regulation Number 74 of 2021 on Guidelines for Managing Special Financial Assistance for BERMASA Village Program (Bermarwah, Maju dan Sejahtera) to Village Governments in Bengkalis Regency, it is explained that special financial assistance is funds given or received from other regions, both in the context of regional cooperation, equalization of financial capabilities, and/or other specific purposes. The BERMASA Village Program (Bermarwah, Maju dan Sejahtera) is a special financial assistance program from the regional government to village governments that is in line with the vision and mission of the regional government. This program is issued based on the Bengkalis Regent Regulation Number 74 of 2021 on Guidelines for managing Special Financial Assistance for BERMASA Village Program. In this regulation, the Bengkalis Regency Government has issued a policy of providing special financial assistance to 136 BERMASA villages in Bengkalis Regency amounting to 1 (one) billion 1 (one) village, which will be implemented starting in 2022. This 1 (one) billion 1 (one) village financial assistance aims to encourage development at the village level in 3 (three) areas of development, namely: the field of government and public service administration, village development, and empowerment.

In the planning phase of the use of special financial assistance, it is determined by the Department of Community Empowerment and Village which is coordinated with the Local Government. The Village Government prepares the Village Government Work Plan for a period of 1 (one) fiscal year, for the BERMASA Village Program. The planning process for development with funding sources from the BERMASA Village Program is participatory, technocratic, and assignment-based. In the budgeting phase, the special financial assistance comes from the Regional Revenue and Expenditure Budget which is part of the village revenue recorded in the Village Revenue and Expenditure Budget contained in the Budget Implementation Document of the local finance manager at the Regional Financial and Asset Management Agency. The amount of special financial assistance allocation received by each village is determined based on the Regent's decision in accordance with the local financial capacity. The allocation of special financial assistance can be seen in Table 1 as follows:

Table 1. Allocation of special financial assistance

Year	Indicator	Achievement
I (2022)	Rural Development or Village Infrastructure	60%
	Empowerment of the Community and Community Development	32%
	Program Development and Supervision	8%
II-III (2023-2024)	Rural Development or Village Infrastructure	47%
	Empowerment of the Community and Community Development	32%
	Program Development and Supervision	8%
IV & V (2025-2026)	The proportion of distribution is based on the evaluation results and realization of the absorption of the aid funds as well as the outcomes that have been achieved, taking into account the village status based on the Independent Village Index (Indeks Desa mandiri).	

From the table above, it can be concluded that the allocation of financial assistance is specific for village development or village infrastructure, community empowerment and community development, as well as program development and monitoring whose percentage varies every year by adjusting to local wisdom, village needs, and urgencies. The activities of program development and monitoring are allocated into five fields, namely the field of village community empowerment, the field of monitoring and compliance with regulations, the field of development planning, the field of financial management and regional assets, and the field of legal counseling. This research focuses on four self-reliant villages, namely Bantan Tengah, Selatbaru, Berancah, and Pasiran. According to the Regent of Bengkalis, Kasmarni, the implementation of this program must address issues directly related to the community's life, accelerate the development of infrastructure that supports the community's life, and strengthen local economic resources based on families. It is expected that the funds will be managed evenly for the progress of the village and its benefits will be felt by the community. This evaluation is important to see if the mandatory and optional indicators that have been set have been met or not, even in terms of regulation, distribution, output, implementation, and impact on the village and the community, as the first phase of BERMASA village funds has been realized (ProkopimBengkalis).

LITERATURE REVIEW

Village

According to Law Number 6 of 2014 concerning villages, a village is a legal community unit that has a boundary area authorized to manage and organize government affairs, local community interests based on community initiatives, ancestral rights, and/or traditional rights recognized and respected in the governance system of the Republic of Indonesia.

Villages have authority that includes authority in the field of village government, implementation of village development, community development in the village, and community empowerment based on community initiatives, ancestral rights, and village customs. Village authority includes:

- a. Authority based on ancestral rights;
- b. Local authority at the village scale;
- c. Authority assigned by the government, provincial government, or district/city government; and
- d. Other authority assigned by the government, provincial government, or district / city government in accordance with the provisions of the legislation.

The BERMASA Village Program

Based on the Bengkalis Regent Regulation Number 74 of 2021, the BERMASA Village Program is a special financial assistance program from the Local Government to the Village Government that is in line with the vision and mission of the Local Government. The scope of the regulation includes:

1. Use and Budgeting
In the usage phase, the special financial assistance is used to realize the BERMASA village program in order to optimize the implementation of village governance, development, empowerment of the village community, and community development. In the budgeting phase, the special financial assistance comes from the Regional Budget, which is part of the village's revenue recorded in the Village Budget Implementation Document by the financial management officer of the regional finance agency. The allocation of the special financial assistance received by each village is determined based on the Regent's decision according to the financial capacity of the region.
2. Planning, Implementation, and Administration
The development planning process using funding from the BERMASA Village Program is participatory, technocratic, and task-oriented. Participatory planning involves the entire community through village development planning meetings and village meetings. The implementation and administration phase includes requirements for receiving assistance and mechanisms for distributing the assistance.
3. BERMASA Village Program Indicators
According to the Bengkalis Regent Regulation Number 74 of 2021, in Chapter IV, Article 12, the BERMASA Village Program consists of eight activity indicators, including:
 1. Technology-based public services;
 2. Empowerment of the village economy and involvement of women in the village;
 3. Village infrastructure and innovation according to needs;
 4. Village financial management and public information;
 5. Environmentally conscious village;
 6. Building the village through partnerships;
 7. Optimization of the role of children, youth, and adolescents in dynamic village institutions and adaptive village culture; or
 8. Strategically important village activities.
4. Accountability and Reporting
The Village Head is obligated to prepare and submit a report on the accountability of Special Financial Assistance through the Implementation Report of Village Budget (APBDesa) to the Regent through the Subdistrict Head in accordance with the stages of regulations regarding village finance management. The realization report of APBDesa is summarized and submitted by the Subdistrict Head to the Regent through the Head of the Department of Community and Village Empowerment. The summary is submitted no later than the third week of each month in accordance with the stages.
5. Coaching, Monitoring and Evaluation
The Regent, through the Department of Community and Village Empowerment and the Subdistrict Head, provides coaching and supervision on the use of special financial assistance to the village. The Regent,

through the Department of Community and Village Empowerment and the Subdistrict Head, carries out socialization, coaching, consultation, and supervision on the implementation plan of activities. Coaching and supervision on special financial assistance are carried out by a team at the district and subdistrict levels.

Planning and Budgeting

According to Srirejeki in Ambarwati and Rahayu (2020), the planning and budgeting phase begins with the village government developing a village development plan in accordance with its authority. Planning is a process that starts with setting organizational goals, determining strategies to achieve those goals comprehensively, formulating comprehensive planning systems to integrate and coordinate all organizational work, and ultimately achieving organizational goals (Robins and Coutler in Ambarwati and Rahayu, 2020). Planning also includes budgeting elements. According to Garison, Norren, and Brewer in Ambarwati and Rahayu (2020), budgeting is a detailed plan regarding the acquisition and use of financial resources and other resources during a certain period.

Village Development

Based on Law No. 6 of 2014 concerning Villages, village development is an effort to improve the quality of life for the greatest possible welfare of the rural community. Village development aims to improve the welfare of rural communities and the quality of human life as well as to alleviate poverty through the provision of basic needs, the development of infrastructure, the development of local economic potential, and the sustainable utilization of natural resources and the environment. Village development includes planning, implementation, and supervision stages. According to Siagian in Hidayah (2018), development is a conscious effort or series of planned growth and changes carried out by a nation, state, and government towards modernity in the context of nation-building.

METODOLOGY

This research is a qualitative descriptive study that uses primary and secondary data. Primary data was obtained through direct interviews with the parties involved in the implementation of the BERMASA Village Program. Secondary data was obtained from documentation, including archives and documents from the Village Government Work Plan for the BERMASA Village Program related to planning and budgeting in village development in Mandiri Village, Bantan District. The research was conducted in four independent villages in Bantan District, Bengkalis Regency, which meet the criteria of Mandiri Village, namely Bantan Tengah, Selatbaru, Berancah, and Pasiran. The informants in this study consisted of the Village Head, Village Secretary, Village Treasurer, Chairperson of the Village Consultative Body, and Head of the Development Implementation Team. The data collection techniques used in this study were interviews, observation, and documentation.

ANALYSIS AND DISCUSSION

Evaluating the BERMASA Village Program on Planning and Budgeting in Village Development in Mandiri Village, Bantan District

According to Ambyar and Muharika (2019), program evaluation is an activity to gather information about the functioning of a program which is then used to determine appropriate alternatives in making decisions related to the program. Based on interviews with several informants in the Mandiri Village of Bantan Sub-district, namely Bantan Tengah Village, Selatbaru Village, Berancah Village, and Pasiran Village, the implementation of the BERMASA Village Program in planning and budgeting for village development is in accordance with the Bengkalis Regent Regulation Number 74 of 2021 concerning Guidelines for Special Financial Assistance Management for the BERMASA Village Program and the Head of the Community Empowerment and Village Affairs Office of Bengkalis Regency Decision Number 073/KPTS/XI/2022 concerning Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program to Village Governments in Bengkalis Regency. This is in line with the statement of Bengkalis Regent Kasmarni, who stated that this evaluation is important considering that the BERMASA village funds for phase I have been realized to see

from the perspective of regulations, distribution, output, implementation, and their impact on villages and communities, whether the mandatory or optional indicators that have been determined have been fulfilled or even not realized at all. And equally important, the implementation of this program must touch on issues directly related to community life, acceleration of infrastructure that supports community life, and strengthening local family-based economic resources, and it is expected that the funds are managed evenly for the progress of the village and the results are felt by the community.

Planning and Budgeting for Village Development for BERMASA Village Program in Mandiri Village, Bantan District

1. Planning Stage

Based on law number 6 year 2014 article 79 paragraph (7), Village Development Planning is one of the input sources in the development planning of Districts/Cities. The village government prepares village development planning in accordance with their authority and with reference to the District/City development planning. Village Development Planning is prepared for a period of time, which includes the Medium-Term Village Development Plan for a period of 6 (six) years and the Village Government Work Plan for a period of 1 (one) year, established by Village Regulation. In accordance with Bengkalis Regent Regulation Number 74 of 2021, Article 9, in village development planning for the BERMASA Village Program, the Village Government prepares the Village Government Work Plan for a budget year of 1 (one) year. In the planning stage for the BERMASA Village Program 2022 in Berancah Village, it starts with the Village Government preparing the Village Government Work Plan. The Village Government Work Plan becomes the basis for the drafting of the Village Regulation. The Village Head prepares the Village Government Work Plan by involving the village community. The stages of the Village Government Work Plan include the preparation of village development plans through village deliberations, the formation of the Village Government Work Plan drafting teams, the review of the indicative budget of the village, the alignment of programs or activities entering the village, the alignment of district development, the re-evaluation of The Medium-Term Village Development Plan, the preparation of the Village Government Work Plan, the village development plan deliberation, and the determination of the Village Government Work Plan.

To reach the stage of determining the Village Government Work Plan, a consultation process is carried out starting from the Hamlet Consultation and followed by the Village Consultation. The Hamlet Consultation is the initial stage of proposing development program or activity plans at the hamlet level, attended by the Hamlet Head, RT/RW, and the local community. Proposals from residents are all accommodated in Musdus, starting from proposals for village development or infrastructure, community empowerment, community development, or other agreed-upon activities that will be submitted in the Village Consultation. During the Village Consultation, proposals that are in line with the village development priority scale will be selected. After the consultation, the Village Head, BPD, and community elements will prepare a Draft Village Regulation on the Village Government Work Plan. The Draft Village Regulation on the Village Government Work Plan is discussed and agreed upon by the Village Head and BPD to be established as a Village Regulation. The established Village Regulation will be the basis for preparing the Village Budget.

2. Budgeting Stage

The budgeting process is carried out during the preparation of the Village Budget. The Village Budget is an annual financial plan of the village government that is prepared based on the Village Government Work Plan. For the budgeting of activities or programs to be implemented by the village in 2022, it is based on the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program to the Village Government in Bengkalis Regency issued by the Head of the Department of Community Empowerment and Village in Bengkalis Regency. The use of activities in the BERMASA Village Program consists of mandatory and optional activities, which consist of 8 (eight) BERMASA Village indicators. The Village Government is required to select one or more of the mandatory activity indicators, and for optional activities, it depends on the local conditions of the concerned village.

According to the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program to the Village Government based on the Decision of the Head of the Community Empowerment and Village Agency of Bengkalis Regency, there are 8 (eight) indicators of BERMASA activities, which are:

1. Technology Based Public Services

According to the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program, technology-based public services consist of mandatory activities, including free Wi-Fi without a password, IT-based services, provision of applications for village governance and administration, E-Digital Village, and village operators in the field of village governance, such as IDM operators and other specialized service operators such as village registration officers in the field of population administration, who may receive a maximum additional honorarium of Rp2,000,000 per month.

2. Economic Empowerment and Women's Involvement in Villages

Based on the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program, economic empowerment and women's involvement in villages consist of mandatory and optional activities. Mandatory activities include entrepreneurship training according to the village's potential, sustainable competence-based skills training with experts, and village women's training with the involvement of 10 PKK (Family Welfare Movement) programs. Optional activities include local culinary training for village women, creating superior village products/services, utilizing unproductive village assets/land for improving community economies, such as for agriculture and plantation development, digital marketing training for Bumdesa (Village-Owned Enterprises), sewing/makeup training for teenagers and village women, Coding Mom training (simple website creation), and financing for increasing Bumdesa's business capital.

3. Village Infrastructure and Innovation according to needs

Based on the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program, village infrastructure and innovation according to needs consist of mandatory and optional activities. Mandatory activities include the development of village government facilities, social and public facilities at the village level, clean water sanitation for village residents, provision of village sports facilities, opening of village roads or roads to access residents' plantations and homes according to local village authority, and assistance for village residents who experience disasters or emergencies. Optional activities include the construction of office buildings/facilities, innovation in productive development, services for disabled households, and total rehabilitation of poor villagers' homes.

4. Village Financial Management and Public Information

Based on the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program, village financial management and public information consist of mandatory activities. Mandatory activities include the online Siskeudes (village financial system), E-Monev Village Financial System, Openness of development information accessible to village communities, Training to improve the capacity of village financial managers, Publication of village development results on the Village, District, and County Websites, and collaboration with journalists in the village to socialize the success of village development.

5. Village Care for the Environment

Based on the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program, it is explained that village care for the environment consists of mandatory and optional activities. Mandatory activities include local fruit tree planting programs in every household in the village, tree planting programs, and honorarium for the village's environmental/disaster care team. Optional activities include providing agricultural/environmental extension workers or agricultural development agents, realizing a waste-free village through the management of household waste, fire prevention programs for land and forest, providing free fertilizer for less fortunate residents who work as farmers and providing fishing equipment for less fortunate residents who work as fishermen.

6. Building Villages through Partnership

Based on the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program, it is explained that building villages through partnership consists of mandatory and optional activities. Mandatory activities include seminars, socialization, technical guidance, and short courses, improving the capacity of village government officials, improving the capacity of the Village Consultative Body (BPD), technical guidance for strengthening the capacity of village/neighborhood assistants, and technical guidance for strengthening the capacity of accounting and financial management assistants. Optional activities include optimizing CSR programs of companies for community empowerment, such as through training, improving cooperation with third parties for the improvement of Bumdesa's business, collaborating with partner villages in the fields of tourism, sports, and other activities, and harmonizing and synchronizing existing CSR programs in the district for village residents.

7. Optimizing the role of children, youth, and teenagers in dynamic village institutions and adaptive village culture

Based on the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program, optimizing the role of children, youth, and teenagers in dynamic village institutions and adaptive village culture consists of mandatory activities. Mandatory activities include training and improving the role of the Karang Taruna youth organization in the village, locally-based training for the village, Malay cultural training for children, youth, and teenagers in the village, regular religious education for village children, sports competitions for village residents at the village, district, and county levels, the formation of a children's forum and training and empowerment of the children's forum in each village, improving the capacity of neighborhood and community leaders, and improving the capacity of the village's posyantek (defense and security) officials.

8. Strategic Village Activities

Based on the Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program, strategic village activities consist of mandatory and optional activities. Mandatory activities include: one religious educator for each village, village boundary demarcation, handling extraordinary events and interventions for stunting in the village. Optional activities include: innovative plans for the village and funding to implement/support innovations that benefit the village.

The implementation of the distribution of special financial assistance for the BERMASA Village Program from the Bengkalis Regency Government to the Village Government is divided into 3 (three) stages.

1. Stage I amounting to 50% with the following requirements:

- a. Village Regulation (Perdes) on Village Budget (APBDesa);
- b. Village Head Regulation (Perkades) on the Elaboration of Village Budget (APBDesa);
- c. Attachment of BERMASA village activities for 1 (one) fiscal year;
- d. A statement of absolute responsibility for the use of financial assistance funds by the Village Head, stamped with Rp10,000;
- e. Verification results and recommendations from the local Sub-District Government (Pemerintah Kecamatan) after validation by accounting personnel;
- f. Documentation of the socialization of the Special Financial Assistance Program from the Bengkalis Regency Government to the Village Government in the relevant village.

2. Stage II amounting to 30% with the following requirements:

- a. Report on the realization of the use of Stage I funds has been realized by at least 40%;
- b. Minimum achievement of 75% output activities;
- c. Documentation of activities.

3. Stage III amounting to 20% with the following requirements:

- a. Report on the realization of the use of Stage I and Stage II funds has been realized by at least 50%;
- b. Minimum achievement of 75% output activities;
- c. Documentation of activities.

The comparison of self-reliant villages in Bantan Sub-district in planning and budgeting for village development for the BERMASA village program

The comparison between self-reliant villages in Bantan Sub-district on planning and budgeting in village development for the BERMASA Village Program has been well-implemented in the villages of Bantan Tengah, Selatbaru, Berancah, and Pasiran. This can be seen from the budget funds received by each village, which are the same at Rp 1,000,000,000, which is allocated to 3 (three) sectors, including: village development or village infrastructure sector which is allocated a budget of Rp 600,000,000, for community empowerment and community development sector which is allocated Rp 320,000,000 and finally for the supervision and monitoring of programs and activities sector which is allocated Rp 80,000,000. If there is any remaining budget, each village will return it through the regional cash account. Details of each activity can be seen from the Report of Special Financial Aid Absorption Realization. Each activity consists of mandatory and optional activities in accordance with the existing technical guidelines. Each village carries out these activities by adapting to local wisdom, needs, and urgencies in the village, because each activity must have benefits and impacts that can be felt by the community.

The obstacles faced by the Village Government in Mandiri Village, Banten Subdistrict in preparing Planning and Budgeting for Village Development for the BERMASA Village Program

1. Implementation of Activity Determination

The challenges faced by the village in implementing the determination of village activities are such that the village has prepared from planning to budgeting according to the set date, based on outdated technical guidelines. However, when the plans and budgets for the activities were completed based on the old technical guidelines, the Department of Community Empowerment and Village Development released updated technical guidelines. As a result, the village had to redevelop the planning and budgeting for the activities from scratch according to the latest guidelines.

2. Unexpected Conditions

The implementation of village development carried out at the end of the year, specifically from October to December, cannot be maximized. This is due to the obstacles faced by the village such as unpredictable conditions in the field. Some unexpected conditions are firstly, uncertain natural conditions such as frequent rain that hits the area during the development activities. These conditions make the workers unable to carry out the construction process to finish on time as planned and also cause some planned activities to be delayed. Secondly, the prices of building materials always increase at the end of the year, causing the village authorities to adjust the existing budget with the planned activities.

CONCLUSION AND RECOMMENDATIONS

Based on the above description, the conclusion of this research is as follows:

1. The evaluation of the BERMASA Village Program on Planning and Budgeting in Village Development in Mandiri Village, Banten District, is in accordance with the Regulation of the Bengkulu Regent Number 74 of 2021 concerning Guidelines for Special Financial Assistance Management for the BERMASA Village Program and the Decree of the Head of the Department of Community Empowerment and Village Affairs of Bengkulu Regency Number 073/KPTS/XI/2022 concerning Technical Guidelines for the Use of Special Financial Assistance for the BERMASA Village Program to Village Governments in Bengkulu Regency. In addition, it is in line with the vision and mission of the Bengkulu Regent and Deputy Regent, the Village Government and the community, as well as the BERMASA Village Program, which has had an impact felt by the community in terms of infrastructure development, community empowerment, and strengthening of local economic resources that are managed equally with the aim of improving a dignified, advanced, and prosperous society.
2. Planning and budgeting for village development under the BERMASA program in Mandiri Village, Banten Subdistrict, have been well-implemented. The planning and budgeting for village development always involve the participation of the community, and decision-making always uses a consensus-based system from the village to the hamlet level.
3. The comparison between the Mandiri Villages in Banten Subdistrict in planning and budgeting for village development under the BERMASA program, namely Banten Tengah, Selatbaru, Berancah, and Pasiran, has been well-implemented. This can be seen from the equal amount of budget received by each village, which is IDR 1,000,000,000. Each activity carried out consists of mandatory and optional activities in accordance with existing technical guidelines. Each village carries out these activities by adapting to local wisdom, needs, and urgencies in the village, as each activity must provide benefits that can be felt by the community.
4. The obstacles faced by the village government in Mandiri Village, Banten Subdistrict, in formulating planning and budgeting for village development under the BERMASA program are related to the determination and unforeseen conditions of activities.

Limitations of The Research

The researcher acknowledges that this study still has many limitations or constraints, including the following:

1. The researcher focuses on discussing the BERMASA Village Program from the perspective of Planning and Budgeting in Village Development.
2. The researcher focuses on discussing the research location in 4 (four) Mandiri Villages, namely Banten Tengah Village, Selatbaru Village, Berancah Village, and Pasiran Village.

3. The researcher had difficulty adjusting the time with the research informant when conducting interviews due to the limited time of the informants, so not all informants could be interviewed.

Suggestions for Future Research

For future research, it is hoped that the same topic can be researched again because the BERMASA Village Program changes every year in terms of regulations and technical guidelines that become guidelines, and more research locations can be added, not only villages with independent village criteria but with advanced and developing criteria which can later compare between those villages.

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