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## Symbolic Participation in Village Budgeting: A Legal Analysis of Community Involvement in Tangkulowi Village

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**Original Article**

### **Abstract**

This study analyzes community participation in the preparation of the Village Revenue and Expenditure Budget (APBDes) from the perspective of village governance law. Law Number 6 of 2014 on Villages, as lastly amended by Law Number 3 of 2024, normatively positions community participation as a fundamental principle of democratic and accountable village financial management. Using a normative-empirical legal approach, this research was conducted in Tangkulowi Village, Kulawi District, Sigi Regency. The findings reveal that community participation in APBDes preparation tends to be symbolic. Although formal involvement occurs through deliberative forums, community influence on budget priorities and allocations remains limited. Aspirations from indigenous groups, youth, and women are not adequately reflected in planning and budgeting documents. This symbolic participation weakens the legal legitimacy of the APBDes and reduces accountability and community oversight of village financial management. The study concludes that community participation in APBDes preparation constitutes a legal issue directly related to the quality of village democracy and the legitimacy of village governance.

**Keywords:** *Community Participation, Village Governance, Symbolic Participation, Village Law*

### **Abstrak**

Penelitian ini menganalisis partisipasi masyarakat dalam penyusunan Anggaran Pendapatan dan Belanja Desa (APBDes) dari perspektif hukum pemerintahan desa. Secara normatif, Undang-Undang Nomor 6 Tahun 2014 tentang Desa sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 3 Tahun 2024 menempatkan partisipasi masyarakat sebagai prinsip dasar tata kelola keuangan desa yang demokratis dan akuntabel. Penelitian ini menggunakan pendekatan hukum normatif-empiris dengan lokasi penelitian di Desa Tangkulowi, Kecamatan Kulawi, Kabupaten Sigi. Hasil penelitian menunjukkan bahwa partisipasi masyarakat dalam penyusunan APBDes cenderung bersifat simbolik. Meskipun masyarakat dilibatkan secara formal melalui forum musyawarah, pengaruhnya terhadap penentuan prioritas dan alokasi anggaran desa masih terbatas. Aspirasi kelompok adat, pemuda, dan perempuan belum terakomodasi secara memadai dalam dokumen perencanaan dan penganggaran desa. Praktik tersebut berdampak pada lemahnya legitimasi APBDes serta menurunnya akuntabilitas dan pengawasan masyarakat terhadap pengelolaan keuangan desa. Penelitian ini menegaskan bahwa partisipasi masyarakat dalam penyusunan APBDes merupakan persoalan hukum yang berkaitan erat dengan kualitas demokrasi desa dan legitimasi pemerintahan desa.

**Kata kunci:** *Partisipasi Masyarakat, Pemerintahan Desa, Partisipasi Simbolik, Hukum Desa.*

## 1. INTRODUCTION

In Indonesia's post-reform constitutional framework, villages have experienced a fundamental paradigmatic transformation, shifting from passive objects of development policy to autonomous subjects of governance with the authority to regulate and manage the interests of their own communities.<sup>1</sup> This transformation is formally articulated in Law Number 6 of 2014 on Villages, as most recently amended by Law Number 3 of 2024, which recognizes villages as local governance entities endowed with democratic legitimacy, autonomous powers, and legal responsibility for public administration and village financial management. Rather than weakening the core principles of village governance, this regulatory development reinforces the centrality of village democracy grounded in community participation, deliberation, and accountability.

One of the most significant expressions of village authority is the management of village finances through the Village Revenue and Expenditure Budget (APBDes). The APBDes functions not only as an instrument of local fiscal policy but also as a legally binding village regulation that serves as the formal basis for the allocation and use of state funds at the village level.<sup>2</sup> Consequently, the formulation of the APBDes should not be viewed merely as an administrative or technocratic exercise, but as a legal and political process at the local level that must comply with the principles of the rule of law and good governance.<sup>3</sup>

From a normative perspective, the Village Law and its implementing regulations provide broad opportunities for community involvement at every stage of village planning and budgeting. Community participation is framed as a legal right of village residents and as a mechanism of social control over the exercise of authority by village governments. This normative orientation is consistent with the concept of participatory democracy, which positions community members not simply as beneficiaries of development outcomes but as actors entitled to influence public policy direction at the village level.<sup>4</sup>

Within the academic literature, community participation in the preparation of the APBDes has been widely examined, particularly from the perspectives of public administration and governance. Nevertheless, much of this scholarship conceptualizes participation primarily as a technical variable, measured by levels of attendance or formal involvement in village planning forums. Such an approach tends to marginalize

<sup>1</sup> Bintoro Wardiyanto, Siti Aminah, dan Ucu Martanto, *Percikan Pemikiran Tata Kelola dan Pembangunan Desa* (Surabaya: Airlangga University Press, 2016), hal. 23.

<sup>2</sup> Fadillah Amin, *Keuangan Pemerintah Desa Sumber Pendapatan, Alokasi Belanja, dan APBDES* (Yogyakarta: Deepublish, 2023), hal. 43.

<sup>3</sup> Yorika Wulan Sari, "Implementasi Kebijakan Transparansi Pendapatan dan Belanja Desa (APBDes) Studi di Desa Doko, Kecamatan Ngasem, Kabupaten Kediri, Jawa Timur," *Hukum Inovatif Jurnal Ilmu Hukum Sosial dan Humaniora* 2, no. 3 (2025): 211–29, <https://doi.org/10.62383/humif.v2i3.1995>.

<sup>4</sup> Hariawan Bihamding, *Perencanaan Pembangunan Partisipatif Desa* (Yogyakarta: Deepublish, 2020), hal. 3.

the legal dimension of community participation, especially its role as a normative principle that underpins the legitimacy of village regulations and the lawful use of state funds. As a result, participation is frequently treated as a managerial concern rather than as a substantive legal issue within village governance.

In contrast to these perspectives, this study conceptualizes community participation as a legal issue that is directly linked to the effectiveness of legal norms, the legitimacy of village legal instruments, and the quality of local democracy. By selecting Tangkulowi Village as the research site, the study seeks not only to describe patterns of community participation but also to assess the extent to which legal norms governing participation operate effectively in shaping village governance practices. This approach is essential to affirm community participation as a substantive component of village governance law, rather than merely an administrative or procedural requirement.

The presence of legal norms regulating community participation does not, however, automatically ensure the realization of meaningful participation in practice. Empirical evidence indicates that community participation in the formulation of the Village Revenue and Expenditure Budget (APBDes) is frequently diminished in substance and reduced to the fulfillment of formal procedural obligations. Community attendance at village deliberative forums is often not accompanied by genuine involvement in decision-making processes, but instead functions primarily to confer administrative legitimacy on decisions that have already been determined by village elites. This condition is commonly referred to as symbolic participation, whereby communities are formally included but exert minimal influence over policy substance and budgetary allocations.<sup>5</sup>

Such symbolic participation gives rise to significant legal concerns. From the perspective of village governance law, symbolic participation potentially contradicts the principles of village democracy and the general principles of good governance, particularly participation, transparency, and accountability.<sup>6</sup> When community aspirations are not substantively incorporated into planning instruments such as the Village Medium-Term Development Plan (RPJMDes) and the Village Government Work Plan (RKPDes), the resulting Village Budget (APBDes) risks losing its social and legal legitimacy as a legal instrument intended to represent the interests of the village community. This condition further creates space for the consolidation of local elite dominance and weakens community oversight of village financial management.

Tangkulowi Village, located in Kulawi District, Sigi Regency, provides a concrete illustration of the gap between normative regulations on community participation and

<sup>5</sup> Vivi Febrilian Azzira, Sulaeman, dan Iqbal Noor, "Akuntabilitas dan Transparansi Pengelolaan Keuangan Desa dalam Perspektif Masyarakat: Studi Etnografi di Desa Nangerang, Kabupaten Sukabumi," *Jurnal Masharif Al-Syariah* 10, no. 4 (2025): 2595–2600, <https://doi.org/10.30651/jms.v10i4.27409>.

<sup>6</sup> Hesti Ayu Wahyuni dan Litya Surisdani Anggraeniko, "Implementasi Asas Keterbukaan dan Partisipasi pada Seleksi Perangkat Desa dalam Mewujudkan Good Governance Pemerintahan Desa," *Jurnal Hukum In Concreto* 3, no. 1 (2024): 41–56, <https://doi.org/10.35960/inconcreto.v3i1.1342>.

the actual practice of APBDes formulation at the village level. Although village deliberative mechanisms have been implemented in accordance with formal regulatory requirements, community participation in determining development priorities and budget allocations remains largely symbolic. A range of community aspirations, including those of indigenous groups, youth, and women, are not adequately reflected in village planning and budgeting documents. This reality demonstrates that community participation is not merely a matter of technical planning procedures, but also a question of the effectiveness of legal norms in regulating and constraining village governance practices.

The divergence between legal norms (law on the books) and village governance practices (law in action) constitutes a critical issue for legal analysis. This is particularly significant given that the Village Revenue and Expenditure Budget (APBDes) functions as a village regulation with binding legal consequences, both for village authorities as governing actors and for community members as legal subjects. Accordingly, community participation in the formulation of the APBDes must be examined as a legal matter closely connected to policy legitimacy, the quality of village democracy, and the accountability of state financial management at the village level.

On this basis, the present study seeks to analyze the legal framework governing community participation in the preparation of the APBDes under applicable laws and regulations, as well as to investigate the practice of symbolic participation in the formulation of the APBDes in Tangkulowi Village and its legal implications for village governance. This research is intended to contribute both theoretically and practically to the development of village governance law, particularly in advancing substantive community participation in accordance with the principles of the rule of law and village democracy.

## 2. RESEARCH METHODOLOGY

This study employs a normative–empirical legal approach to examine the gap between regulatory frameworks governing community participation in the preparation of the Village Revenue and Expenditure Budget (APBDes) and their implementation at the village level. The normative dimension focuses on the analysis of statutory and regulatory provisions on village governance and financial management, particularly Law Number 6 of 2014 on Villages, as most recently amended by Law Number 3 of 2024, along with its implementing regulations. This approach is intended to evaluate the legal principles underlying community participation and the legal status of the APBDes as a village regulatory instrument.

The empirical component of the research was conducted in Tangkulowi Village, Kulawi District, Sigi Regency, through field-based data collection, including interviews with village government officials, members of the Village Consultative Body (BPD),

and community representatives, as well as an examination of village planning and budgeting documents. The collected data were analyzed using a qualitative juridical approach by correlating applicable legal norms with empirical findings to assess the practice of symbolic participation and its legal implications for village governance.

### 3. RESULT AND DISCUSSION

#### 3.1. Regulatory Framework and Legal Principles Governing Community Participation in the Formulation of the Village Revenue and Expenditure Budget (APBDes)

Regulatory provisions on community participation in the preparation of the Village Revenue and Expenditure Budget (APBDes) are fundamentally designed to ensure that village authority is exercised in a democratic and accountable manner. Law Number 6 of 2014 on Villages, as most recently amended by Law Number 3 of 2024, characterizes villages as legally recognized community entities vested with the authority to regulate and manage their own affairs based on community initiative.<sup>7</sup> This legal construction underscores that community participation is not merely a procedural accessory, but rather constitutes the very basis of the legitimacy of village authority.

In the context of village financial governance, this principle is operationalized through the mandatory involvement of the community in village planning and budgeting processes. The APBDes is not treated solely as an administrative instrument, but as a village regulation that provides the legal foundation for the allocation and utilization of village funds and other financial resources. Accordingly, from a legal standpoint, the formulation of the APBDes necessitates an open and participatory process, given that budgetary decisions directly shape development priorities and the distribution of benefits within the village community.<sup>8</sup>

Nevertheless, a closer examination reveals that the legal framework governing community participation under the Village Law and its implementing regulations places greater emphasis on procedural compliance than on the substantive quality of participation. While the norms mandate village deliberative forums and development planning meetings, they do not clearly delineate the extent to which community aspirations must be meaningfully considered and integrated into planning and budgeting documents.<sup>9</sup> As a result, this wide interpretive margin is frequently utilized

<sup>7</sup> Ilham Zitri, “Akuntabilitas Pemerintahan Desa Benete dalam Pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes),” *Gorontalo Journal of Government and Political Studies* 3, no. 2 (2020): 70–87, <https://doi.org/10.32662/gjgops.v3i2.1128>.

<sup>8</sup> Mohammad Ramdhani Gumohung, Nilawaty Yusuf, dan Ayu Rakhma Wuryandini, “Akuntabilitas Pemerintah Desa Dalam Pengelolaan APBDes,” *Jambura Accounting Review* 5, no. 1 (2024): 50–63, <https://doi.org/10.37905/jar.v5i1.110>.

<sup>9</sup> Bihamding, *Perencanaan Pembangunan Partisipatif Desa*, hal. 62.

by village governments to satisfy formal legal requirements without effecting substantive changes to budgetary policy outcomes.

The lack of explicit legal standards defining the quality of community participation indicates that village legal regulations remain predominantly procedural in orientation. Existing legal norms do not clearly differentiate between consultative, deliberative, and decision-making forms of participation. Consequently, all modes of community involvement are treated as compliant with participatory principles so long as formal requirements are met. In practice, this condition facilitates claims of legal compliance by village governments, even when community aspirations do not substantively inform budgetary decisions.

From the perspective of public law, this condition may be understood as a failure of legal norms to achieve their intended objectives. Participatory norms, which are designed to function as instruments of democratization and constraints on the exercise of power, lose their regulatory effectiveness when interpreted in a minimalist and formalistic manner. This illustrates that the effectiveness of legal regulation depends not solely on the existence of norms, but also on the clarity of their normative design and the robustness of their implementation mechanisms. In the absence of clear criteria for assessing the quality of participation, legal norms risk being reduced to procedural formalities incapable of preventing elitist decision-making at the village level.

This condition is evident in the process of preparing the Village Revenue and Expenditure Budget (APBDes) in Tangkulowi Village, Kulawi District, Sigi Regency. Interviews with the Village Head and the Chair of the Village Consultative Body (BPD) indicated that community involvement was facilitated through hamlet-level and village-level meetings. However, accounts from traditional leaders, youth representatives, and women's leaders revealed that many community proposals were not incorporated into the Village Medium-Term Development Plan (RPJMDes) or the Village Government Work Plan (RKPDes). Although community inputs were formally recorded, they did not constitute the primary basis for determining budgetary priorities.

These findings suggest that community participation in Tangkulowi Village operated primarily at a consultative level rather than a deliberative one. While community members were afforded opportunities to express their views, they lacked sufficient influence to shape final decisions. From a legal standpoint, this practice raises significant concerns, as the APBDes formulation process formally adheres to statutory requirements yet substantively fails to embody the participatory principles mandated by the Village Law.<sup>10</sup>

Moreover, limited community participation at the planning stage undermines the sense of collective ownership over the Village Revenue and Expenditure Budget

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<sup>10</sup> Anak Agung Istri Atu Dewi, *Penyusunan Perda Yang Partisipatif: Peran Desa Pakraman Dalam Pembentukan Peraturan Daerah*, ed. oleh Gede Marhaendra Wija Atmaja (Denpasa: Zifatama Jawara, 2019), Hal. 42-45.

(APBDes).<sup>11</sup> This condition is reflected in the tendency of the Tangkulowi Village community to remain largely passive in monitoring the implementation of village budgets. As noted by a female community leader, residents often become aware of development projects that deviate from their intended purposes, yet lack knowledge of available complaint mechanisms and do not feel sufficiently empowered to exercise oversight. This situation demonstrates that formalistic participation during the planning phase has direct consequences for weak community supervision during the implementation stage.<sup>12</sup>

In the context of the amendment to the Village Law through Law Number 3 of 2024, this issue assumes heightened significance. While the extension of the village head's term of office is intended to ensure continuity in village development, it simultaneously amplifies the need for effective mechanisms of social control. In the absence of substantive community participation, governmental stability at the village level risks reinforcing centralized, elite-driven decision-making patterns. Empirical findings from Tangkulowi Village indicate that weak community participation affects not only the quality of budget planning but also the balance of power between village authorities and the community.

Accordingly, it can be concluded that, although legal regulations governing community participation in the preparation of the APBDes exist at the normative level, they have yet to fully ensure the realization of meaningful participation in practice. The Tangkulowi Village case demonstrates that the primary challenge lies not in the absence of legal norms, but in the manner in which those norms are interpreted and implemented at the village level. Community participation in the formulation of the APBDes must therefore be understood as a legal issue directly connected to the legitimacy of village regulations, accountability in village financial management, and the overall quality of local democracy.

### **3.2. Symbolic Forms of Community Participation in Village Budget Preparation in Tangkulowi Village and Their Legal Implications**

The process of preparing the Village Revenue and Expenditure Budget (APBDes) in Tangkulowi Village, Kulawi District, Sigi Regency, demonstrates that while formal mechanisms of community participation have been implemented, they have not substantially shaped decision-making outcomes. Field research shows that hamlet-level and village-level deliberative meetings continue to be conducted annually as part of the village development planning cycle. These forums are attended by village officials, members of the Village Consultative Body (BPD), traditional leaders, youth

<sup>11</sup> Gunanta Ginting, Aos Kuswandi, dan Ayuning Budiati, "Partisipasi Masyarakat Dalam Perencanaan Pembangunan Desa Kandui: Faktor Pengaruh dan Tantangan," *NeoRespublica Jurnal Ilmu Pemerintahan* 6, no. 1 (2024): 112–29, <https://doi.org/10.52423/neores.v6i1.1084>.

<sup>12</sup> Ginting, Kuswandi, dan Budiati.

representatives, and segments of the community. Nevertheless, attendance in these forums does not necessarily translate into meaningful community involvement in setting village budget priorities.

Statements from the Head of Tangkulowi Village suggest that the village government considers community participation to have been fulfilled once residents are provided with opportunities to submit proposals during deliberative meetings. This perspective reflects a formalistic interpretation of legal obligations, in which participation is understood primarily in procedural rather than substantive terms. Similarly, the Chair of the BPD emphasized the institution's role as a representative body in APBDes deliberations, thereby assuming that community aspirations are indirectly accommodated. However, empirical findings indicate that such representational mechanisms have been ineffective in translating community interests into actual budgetary decisions.

This is evidenced by accounts from traditional leaders in Tangkulowi Village, who reported that various proposals related to indigenous community empowerment were raised during planning forums but were not incorporated into the Village Medium-Term Development Plan (RPJMDes) or the APBDes. Comparable concerns were expressed by youth leaders, who noted that proposals aimed at fostering youth creativity and independence stalled at the initial discussion stage and were not followed by concrete budget allocations. These findings indicate that the village planning process largely operates in a one-directional manner, whereby communities are invited to voice aspirations but lack sufficient bargaining power to ensure their inclusion in budgetary policies.

Such practices exemplify what may be described as symbolic participation, a condition in which communities are formally involved but afforded limited opportunity to influence final decisions.<sup>13</sup> In Tangkulowi Village, symbolic participation is reflected in a recurring annual pattern: deliberative forums are consistently convened, community proposals are formally recorded, yet village planning and budgeting documents predominantly contain programs that have been predetermined by village authorities and certain local elites. As a result, community participation functions primarily as a source of administrative legitimacy for village budget decisions, rather than as a democratic mechanism that substantively shapes development priorities.

From the perspective of village governance law, the practice of symbolic participation raises substantial concerns regarding the legitimacy of the Village Revenue and Expenditure Budget (APBDes) as a village regulation. An APBDes formulated through a participatory process that lacks substantive engagement risks losing both social and legal legitimacy, as it fails to adequately represent the interests and needs of the village community. Although the APBDes may be formally enacted in accordance

<sup>13</sup> Muhammad Nasyirudin, *Sosiologi Pemerintahan* (Purwokerto: Eureka Media Aksara, 2025), hal. 42.

with prescribed procedures, its formation is substantively deficient, particularly with respect to community participation, which constitutes a core principle of the Village Law.<sup>14</sup>

The legal consequences of symbolic participation extend beyond the planning phase to affect the implementation and supervision of the APBDes. Empirical evidence from Tangkulowi Village indicates that limited community involvement during the budget formulation stage contributes to weak oversight of budget execution. As noted by a female community leader, residents often become aware of development activities that diverge from approved allocations or technical specifications, yet lack knowledge of reporting channels or effective oversight mechanisms. This condition suggests that symbolic participation at the planning stage directly undermines the community's sense of ownership over village programs.

These findings illustrate a causal relationship between the quality of community participation and the effectiveness of village budget oversight. When community members do not regard the APBDes as the outcome of an inclusive process, social control over budget implementation is diminished. In this regard, community participation functions not only as a channel for expressing aspirations, but also as a foundation for fostering collective awareness and responsibility in monitoring the use of village funds. The absence of substantive participation tends to result in community passivity and the delegation of budgetary control entirely to village authorities.<sup>15</sup>

Moreover, symbolic participation in Tangkulowi Village is also linked to the quality of human resources at both the institutional and community levels. Field findings indicate that village officials' limited understanding of participatory planning and budgeting affects the manner in which deliberative forums are organized and managed. At the same time, low levels of budget literacy among community members constrain their ability to critically assess and monitor the APBDes formulation process. Nevertheless, such human resource limitations cannot justify the neglect of substantive participation, as the legal obligation to meaningfully involve the community remains incumbent upon the village government.

In the context of the amendment to the Village Law through Law Number 3 of 2024, the implications of symbolic participation in Tangkulowi Village become increasingly pronounced. While the extension of the village head's term of office is intended to enhance governance stability, the absence of meaningful community participation risks transforming such stability into a concentration of power. Evidence

<sup>14</sup> Tesar Walean, Michael S. Mantiri, dan Agustinus B. Pati, "Partisipasi Masyarakat dalam Penyusunan Anggaran Pendapatan dan Belanja Desa (APBDes) diDesa Sinisir Kecamatan Modoinding Kabupaten Minahasa Selatan," *Jurnal Governance* 1, no. 2 (2021): 1–9, <https://ejournal.unsrat.ac.id/v3/index.php/governance/article/view/35392/33116>.

<sup>15</sup> Hambali dan Yenny Koentari, "Penguatan Model Pengawasan Partisipatif Kewargaan dalam Tata Kelola Dana Desa," *Journal of the Research Center for Digital Democracy* 1, no. 1 (2025): 45–58, <https://journal.idede.org/index.php/IDEDE/article/view/237>.

from Tangkulowi Village demonstrates that, without robust participatory mechanisms, communities become progressively distanced from decision-making processes, while village elites gain greater influence over the direction of budgetary policy.

The practice of symbolic participation in Tangkulowi Village also reveals the weak functioning of institutional mechanisms within the village governance system. The Village Consultative Body (BPD), which is normatively mandated to represent community interests, has not performed optimally in supervising the formulation of the Village Revenue and Expenditure Budget (APBDes). In practice, the BPD tends to assume a predominantly formal role by approving draft budgets, rather than actively articulating and advocating community aspirations. This condition indicates that issues of participation extend beyond the relationship between village authorities and residents to include the effectiveness of representative village institutions in exercising their checks-and-balances function.

Moreover, symbolic participation is closely intertwined with local power relations. Within the village's social structure, village officials and local elites often occupy a more dominant position than the broader community, limiting the capacity of deliberative forums to function as spaces for equal and inclusive deliberation. These asymmetrical power relations shape both discussions and outcomes in village budget planning, where community proposals that do not align with elite interests are more likely to be sidelined. From a legal perspective, this demonstrates that community participation cannot be detached from its surrounding social and political context. Consequently, strengthening participatory legal norms must be accompanied by institutional strengthening and the establishment of effective oversight mechanisms.

Accordingly, symbolic participation in the preparation of the APBDes in Tangkulowi Village should not be understood merely as a technical or administrative shortcoming, but as a legal issue that directly affects the legitimacy of village regulations, accountability in village financial management, and the balance of power between village authorities and the community. This case illustrates that the effectiveness of legal norms on community participation cannot be assessed solely through procedural compliance, but must be evaluated based on the extent to which participation genuinely influences budgetary policy outcomes and reinforces the position of community members as legal subjects within village governance.

#### **4. CONCLUSION**

Based on the findings and analysis, it can be concluded that legal provisions governing community participation in the preparation of the Village Revenue and Expenditure Budget (APBDes) are sufficiently established under Law Number 6 of 2014 on Villages, as most recently amended by Law Number 3 of 2024, along with its implementing regulations. This legal framework positions community participation as a core principle

of village governance and as an essential prerequisite for democratic, transparent, and accountable village financial management. Within the village legal order, participation is intended not merely to satisfy procedural requirements, but also to function as a mechanism for legitimizing and constraining the exercise of village governmental authority in the management of state funds at the village level.

Nevertheless, empirical evidence from Tangkulowi Village, Kulawi District, Sigi Regency, reveals a substantial gap between these normative provisions and the actual practice of APBDes formulation. Community participation in village planning and budgeting processes tends to be symbolic, in which formal involvement through deliberative forums occurs without meaningful influence over the determination of development priorities and budget allocations. Community aspirations—including those of indigenous groups, youth, and women—are not consistently integrated into planning and budgeting documents, resulting in an APBDes that more closely reflects the preferences of village authorities and certain local elites than the interests of the broader community.

Such symbolic participation carries significant legal implications for the legitimacy of the APBDes as a village regulation. Although the APBDes is formally enacted in accordance with applicable procedures, substantive deficiencies arise in its formulation due to the lack of meaningful implementation of participatory principles. This condition contributes to weak accountability in village financial management and diminished community oversight of budget implementation. Non-substantive participation at the planning stage undermines community ownership of budgetary policies and weakens social control over their execution.

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