

**IMPLEMENTATION OF PARTICIPATORY PRINCIPLES AND  
BUDGET DISCIPLINE PRINCIPLES IN REVENUE AND  
EXPENDITURE BUDGET MANAGEMENT APBDes (CASE  
STUDY: SENGGORO VILLAGE AND AIR WHITE VILLAGE  
BENGKALIS DISTRICT)**

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**ABSTRACT**

*This study aims to analyze the implementation of participatory and budget discipline principles in the management of the Village Revenue and Expenditure Budget (APBDes) in Senggoro Village and Air Putih Village, Bengkalis Regency. The research uses a descriptive qualitative approach with data collection techniques including interviews, observation, and documentation. The findings reveal that the principle of participation has been implemented through village deliberation forums, but active citizen participation remains limited, particularly in the supervision and evaluation stages. The principle of budget discipline is applied through the use of the Siskeudes financial system and regular reporting, although challenges such as limited human resources, administrative delays, and regulatory changes still persist. Community participation in APBDes management remains largely formal and has not yet reached a substantive level. The main challenges faced by village governments include low public budget literacy, lack of technical training for village officials, and a passive public culture toward development processes. This study recommends strengthening institutional capacity, improving public education, and fostering more inclusive citizen engagement to achieve transparent, accountable, and participatory village financial governance.*

***Keywords : APBDes, participatory principle, budget discipline, community participation***