

## **ABSTRACT**

*The Ministry of Finance has recorded that the allocation of Village Funds from 2015 to 2022 has reached IDR 468.9 trillion. With the significant amount of village funds disbursed by the government to achieve community development targets, a top management figure with the ability to drive all success indicators is required. The village head, as the highest leader at the village level, is required to have good leadership and managerial competence to plan, allocate, and oversee the effective use of village funds. The success of village development programs also heavily depends on the village head's ability to motivate and direct village officials and the community to work together to achieve the goals. Additionally, the village head must ensure transparency and accountability in budget management so that all planned programs can be executed properly and accurately.*

*The purpose of this study is to analyze the role of the village head in managing the Village Revenue and Expenditure Budget (APBDes) with a case study in Kemambang Village, Banyubiru District, Semarang Regency. The research method in this study uses a qualitative approach with primary data sources obtained from in-depth open interviews with respondents representing village officials and community members considered knowledgeable about the village head's role in managing the APBDes.*

*The results of this study indicate that the Village Head of Kemambang for the period 2013 – 2019 is regarded as a reliable, creative, and innovative leader. In the preparation of the APBDes Plan, the village head acts as an initiator, involving various community layers in a participatory manner. The village head is also responsible for implementing development through a self-management system to promote independence and welfare. Transparent and fair management of development involving every community element has earned the village head respect from officials and the community. To oversee development, the village head also ensures that the development is carried out according to standards and reports their performance to the community through village inspection programs and makes annual accountability reports to the government.*

*Keywords: Village funds, leadership, role of village head, Village Revenue and Expenditure Budget (APBDes)*