

Table 4.6 Investigation of these findings

No	Findings scope	Elaborated
1	Activities at the beginning	Activities at the beginning of the new year can proceed and be implemented only after the Village Regulation on the Village Budget (APBDES) is ratified;
2	Implementation	The implementation of activities must follow the village schedule set by the government
3	Activities for the current year	Activities for the current year must be completed no later than December 31 of the current year.
4	Activities remain unfinished	If any activities remain unfinished, an addendum must be prepared, and no funds may be disbursed.

Source: Data processed by researcher, 2026.