



Received: July 30, 2024

Revised: August 10, 2024

Accepted: August 25, 2024

*Corresponding author: M. Marsanda,
Department of Economics and Development
Study, Faculty of Economic and Business,
Universitas Tadulako, Central of Sulawesi,
Indonesia.

E-mail: marsandasila123@gmail.com

DESCRIPTIVE OF QUANTITATIVE DATA | SUPPLEMENTARY

Analysis of The Effectiveness of The Management of The Village Income and Expenditure Budget (APBDes) in Lembantongoa Village

M. Marsanda¹, Andi Herman Jaya², Edhi Taqwa³, Yunus Sading⁴, M. Musdayati⁵

^{1,2,3,4,5} Department of Economics and Development Study, Faculty of Economic and Business, Universitas Tadulako, Central of Sulawesi, Indonesia. Email: marsandasila123@gmail.com¹, andibatara.herman@gmail.com², edhitaqwa@yahoo.com³, yunussading.feuntad@yahoo.co.id⁴, diazmus22@gmail.com⁵

Abstract: This study aims to assess the effectiveness of the management of the Village Revenue and Expenditure Budget (APBDes) for Stages 1 and 2, which covers the period from January to August 2023 in Lembantongoa Village, Palolo Sub-district, Sigi Regency. The research method applied is a qualitative approach with a descriptive methodology. The study uses two types of data: primary and secondary data, collected through interviews and observations. The subject of this research is Lembantongoa Village, Palolo Sub-district, Sigi Regency. The results of the study include the calculation of the effectiveness ratio for APBDes management in Lembantongoa Village for the year 2023. Among the five activity fields listed in the APBDes of Lembantongoa Village, Palolo Sub-district, Sigi Regency, none are categorized as effective, and only one field is categorized as moderately effective, with an effectiveness rate of 86% in the Empowerment field, while the other fields are classified as less effective, with effectiveness rates ranging from 66-75%. To improve the management of village funds, the Lembantongoa Village Government conducts village deliberations aimed at developing a Village Government Work Plan (RKPDs) that addresses the needs of the community. Through these deliberations, it is hoped that the planned development activities can be effectively implemented. Additionally, it is expected that the Lembantongoa Village Government will conduct training to enhance the capacity of village apparatus so that they can perform their duties and functions more effectively.

Keywords: Effectiveness, Management, APBDes.

1. INTRODUCTION

The government is striving to improve the quality of development in regions and villages to achieve greater efficiency. National development efforts are aimed at addressing disparities in development, which represent significant progress for villages, particularly in community activities (Harefa, Zebua, and Bawamenewi, 2022). Law No. 6 of 2014 on Villages establishes the role of villages in managing and regulating many aspects of village life. The provisions of this law include the village's responsibilities in governance, development implementation, community development, and village empowerment (Sembel, Gosal, and Sondakh, 2018).

Empowering rural communities is a crucial government task in developing national welfare programs. Through the management of the village revenue and expenditure budget (APBDes), village governments implement resource-based development to enhance quality and efficiency (Almasri et al., 2014). The APBDes serves as an accountability report that provides information on village activities and their relationship with the community and government. This report details village income, expenditures, and financing, as well as programs funded by village funds (Hardika, 2022).

In Lembantongoa Village, Palolo Subdistrict, Sigi Regency, the management of the APBDes has not been effective. Evidence of this is seen in the delay of the disbursement of the second phase of Village Funds, which was supposed to occur in August but was actually carried out in October. This delay was due to the village government of Lembantongoa's lack of understanding of the new regulations governing the procedures for disbursement requests, including the requirement to submit a report on the realization of the first phase funds. The delay in disbursing these funds negatively



impacted the implementation of programs that were supposed to be funded by the second phase of Village Funds, such as posyandu activities under the Health Subdivision and the maintenance of farming roads under the Public Works and Spatial Planning Subdivision, which experienced delays and could not be optimally carried out.

In organizational theory, effectiveness is a crucial concept because it helps assess the extent to which an organization achieves its goals by evaluating various internal and external components. This concept of effectiveness can be measured by comparing plans with the outcomes produced. Success in achieving planned goals indicates organizational effectiveness, whereas discrepancies between the achieved results and the planned goals suggest that the organization is ineffective (Sembel, 2018).

This study investigates the effectiveness of the management of the village revenue and expenditure budget (APBDes) in Lembantongoa Village, Palolo Subdistrict, Sigi Regency, during Phases I and II, from January to August 2023. The research aims to determine the effectiveness of APBDes management in these phases, focusing on the period of January to August 2023 in Lembantongoa Village, Palolo Subdistrict, Sigi Regency.

2. LITERATURE REVIEW

2.1 Effectiveness and Its Measurement

According to Hastin (2019), the effectiveness ratio is used in village governance to indicate the extent to which the village government can achieve planned local revenue targets compared to the established goals based on the village's actual potential. This ratio is considered effective if it reaches a minimum value of 1 or 100%, with higher ratios indicating better performance in achieving village revenue targets. The formula used to evaluate effectiveness is as follows:

$$\text{Effectiveness Ratio} = \frac{\text{Actual Revenue}}{\text{Revenue Target}} \times 100\%$$

Minister of Home Affairs Regulation No. 690.900.327 of 1996 sets the standard for effectiveness with the following criteria:

1. Results above 100% indicate very effective
2. Results between 90-100% indicate effective
3. Results between 80-99.99% indicate fairly effective
4. Results between 60-79.99% indicate less effective
5. Results below 59.99% indicate ineffective

2.2 Village Revenue and Expenditure Budget (APBDes)

The Village Revenue and Expenditure Budget (APBDes) is an annual regulation that determines the amount of money received by the village and how expenditures are allocated. According to Hasan (2015), the APBDes comprises three main parts: village revenue, village expenditures, and financing. The APBDes is prepared through village development planning meetings to ensure that the village government can provide good services to the community through planning and implementing development programs. The APBDes document regulates all aspects of village income and expenditures, ensuring that collected funds are managed effectively through proper planning, organization, recording, and accountability to fund various planned programs and activities (Siburian, 2022).

2.3 Village Financial Management

Village finances encompass all financial rights and obligations authorized by village laws, as well as financial and physical assets used to implement programs and activities. The village financial



management cycle runs annually from January 1 to December 31. This cycle includes planning, implementation, administration, reporting, and accountability (Amelia, 2023). One of the tasks of the village government, particularly the village apparatus, is to manage village finances. As the head of the village government, the village head is responsible for managing finances and assets. It is crucial that village financial management is carried out in an orderly and disciplined manner (Susanti, 2021).

2.4 Previous Research

Harefa (2022), in a study titled "Analysis of the Effectiveness of Village Revenue and Expenditure Budget (APBDes) Management for the Fiscal Year 2019 in Lololakha Village, South Gunungsitoli District, Gunungsitoli City," found that the budget management in Lololakha Village in 2019 could be categorized as effective, with an effectiveness rate ranging from 90-100%. However, despite being generally categorized as effective, the study also found that one sector, namely community development, had a less satisfactory effectiveness ratio of 73%. This finding suggests that budget implementation needs to be improved to align with the initial plan. Siregar (2018) conducted a study titled "Effectiveness of Village Fund Allocation Management in Dedekadu Village, Loli District, West Sumba Regency." The study's findings indicated that (1) the effectiveness of village fund allocation management in Dedekadu Village from 2012 to 2017 was categorized as effective. The annual effectiveness rates were as follows: 2012 (98.76%), 2013 (96.58%), 2014 (100%), 2015 (99.81%), 2016 (97.29%), and 2017 (100%). (2) Barriers to realizing village fund allocations included a lack of community knowledge about the village fund allocation (ADD), communication issues, and delays in fund disbursement. (3) To overcome these barriers, training, increased coordination between work units, and the provision of reserve funds were suggested.

Amelia, Alghani, and Priyono (2023), in their study titled "Effectiveness of Village Fund Allocation Management in Dedekadu Village, Loli District, West Sumba Regency," found that the effectiveness of village fund allocation management from 2012 to 2017 was in the effective category, with an effectiveness rate of 98.76% in 2012, 96.58% in 2013, 100% in 2014, 99.81% in 2015, 97.29% in 2016, and 100% in 2017. The study also identified barriers to realizing village fund allocations, including a lack of community understanding of ADD, communication issues, and delays in fund disbursement. The study suggested conducting training, improving coordination between work units, and providing reserve funds to address these barriers.

Susanti (2021), in her study titled "Effectiveness of Village Fund Allocation Management in Dedekadu Village, Loli District, West Sumba Regency," found that the effectiveness of village fund allocation management for the period 2012-2017 met the effectiveness criteria with high ratios, specifically 98.76% in 2012, 96.58% in 2013, 100% in 2014, 99.81% in 2015, 97.29% in 2016, and 100% in 2017. The study also identified barriers to village fund allocation implementation, including a lack of community knowledge about ADD, communication issues, and delays in fund disbursement. To overcome these barriers, the study recommended conducting training, improving coordination between work units, and providing reserve funds.

Yoga (2022) conducted a study titled "Effectiveness of Village Revenue and Expenditure Budget (APBDes) Management and the Village Development Index (IDM) in Punggur Kecil Village, Sungai Kakap District, Kubu Raya Regency," revealing that: (1) Based on calculations, the APBDes of Punggur Kecil Village was classified as effective with an effectiveness rate of 93.65%, falling within the range of 90-100%. (2) The primary focus of socio-economic development in Punggur Kecil Village was on health infrastructure and road access, with less attention to educational infrastructure. (3) There was a discrepancy between IDM evaluations conducted by the government and the community, with government scores at 0.9783 and community scores at 0.7615. (4) This discrepancy resulted in differing IDM category perceptions, where the community considered the village to be developed, while the government categorized it as independent.

3. RESEARCH DESIGN AND METHOD

The research methodology employed in this study is descriptive, conducted in Lembantongoa Village, Palolo Subdistrict, Sigi Regency. The study utilizes two types of data: primary data, collected through direct field research to obtain necessary information, and secondary data, obtained from archives and documents provided by relevant agencies or research objects (Sugiyono, 2016). The researcher employed two data collection techniques: interviews and observations. Interviews involve the oral administration of questionnaires conducted directly with each sample member, essentially a face-to-face communication process between the interviewer and the information source to obtain the required data (Makbul, 2021). Observation, in this context, refers to a data collection technique that involves direct observation of the research object, utilizing all senses, and employing instruments such as observation guidelines, tests, questionnaires, image recordings, and sound recordings. The subjects of this research include the Village Consultative Body (BPD), the Village Head, the Village Secretary, and the Village Operator.

4. RESULT AND DISCUSSION

Table 1 presents data collected by the researchers to determine the effectiveness of managing the Village Revenue and Expenditure Budget (APBDes) in Lembantongoa Village, Palolo Subdistrict, Sigi Regency, for the year 2023:

Table 1. Realization and Budget of Village Revenue and Expenditure (APBDes) of Lembantongoa Village, Palolo Sub-district, Sigi Regency, 2023

No	Activity	Budget (Rp)	Realization (Rp)	Difference (Rp)	(%)	Category
1	Village Government Administration	285,021,560.03	193,200,000.00	91,821,560.03	67.8	Less Effective
2	Village Development Implementation	519,041,500.00	368,976,790.00	150,064,710.00	71.1	Less Effective
3	Community Development	16,800,000.00	11,200,000.00	5,600,000.00	66.7	Less Effective
4	Empowerment	253,057,500.00	217,757,500.00	35,300,000.00	86.1	Fairly Effective
5	Disaster Management, Emergencies, and Urgent Village Affairs	248,400,000.00	186,300,000.00	62,100,000.00	75.0	Less Effective
	Total	1,322,320,560.03	977,434,290.00	344,886,270.03	73.9	Less Effective

Based on the effectiveness ratio calculations, the management of the Village Revenue and Expenditure Budget in Lembantongoa Village, Palolo Subdistrict, Sigi Regency for 2023 showed that none of the five activity sectors listed in the APBDes reached the "effective" category. Only one sector, Empowerment, fell into the "fairly effective" category with a percentage of 86%. The other sectors were categorized as "less effective," with percentages ranging from 66% to 75%.

The table above shows that the total budget of Rp 1,322,320,560.03 represents the accumulated Village Funds for one year, allocated across five village government activities. The realized budget of Rp 977,434,290.00 accounts for the funds implemented in Phases I and II. The remaining budget, labeled as "Difference," amounting to Rp 344,886,270.03, is set to be realized in Phase III.

Interviews with the village head and staff revealed that the management of the APBDes in Lembantongoa Village, Palolo Subdistrict, Sigi Regency has not yet achieved optimal effectiveness. According to the interviews, the current budget realization does not align with the planned targets set in the APBDes for each village activity sector. Significant challenges in managing the APBDes include lengthy budget disbursement processes and inadequate competence among village officials. These issues can lead to delays in administrative governance. Additionally, inadequate planning capabilities at the village level result in the budget not being implemented as planned, ultimately creating discrepancies between policy outcomes and the community's needs as inputs for those policies. To improve the effectiveness of financial management in Lembantongoa Village, several steps are necessary, including planning, implementation, administration, reporting, and accountability. These steps are integral to the village's administrative governance. The Lembantongoa Village Government has implemented various strategies to enhance the effectiveness of managing village funds. The first strategy involves village meetings to develop a Village Government Work Plan (RKPDs) that focuses on the community's needs, ensuring that the plan can be effectively implemented. The second strategy is training village officials to improve their capacity to perform administrative tasks and functions more effectively. This training aims to address administrative capability issues and enhance the performance and knowledge of the village officials in Lembantongoa.

5. CONCLUSIONS

Based on the effectiveness ratio calculations, the management of the Village Revenue and Expenditure Budget (APBDes) in Lembantongoa Village, Palolo Subdistrict, Sigi Regency for the year 2023 indicates that none of the five activity sectors listed in the APBDes fall under the "effective" category. Only one sector, Empowerment, is categorized as "fairly effective" with an 86% effectiveness ratio, while the other sectors are classified as "less effective," with ratios ranging from 66% to 75%. According to interviews, the Lembantongoa Village Government faces several challenges in managing the village budget. These challenges include delays in budget disbursement and limited capacity of village officials, which lead to delays in administrative processes within the government. Additionally, inadequate planning capabilities at the village level have resulted in the budget not being implemented effectively, leading to a mismatch between policy outcomes and the community's needs. To address these issues, the Lembantongoa Village Government is making efforts to conduct village meetings to plan development through the Village Government Work Plan (RKPDs) that aligns with the community's needs. Furthermore, there is an emphasis on conducting training to enhance the capacity of village officials so they can better perform their duties and functions.

References

- Almasri, Devi Deswimar, 2014. "Peran Program Pemberdayaan Masyarakat Desa Dalam Pembangunan Pedesaan." *Jurnal El-Riyasah* 5(1).
- Amelia, Panca Safira, Irvan Bari Alghani, and Nuwun Priyono. 2023. "Analisis Efektivitas Pengelolaan Anggaran Pendapatan Dan Belanja (APBDes) Desa Purwosari, Kabupaten Magetan 2019-2022." *Jurnal Mutiara Ilmu Akuntansi (JUMIA)* 1(3).
- Amelia. 2023. "Analisis Efektivitas Pengelolaan Anggaran Pendapatan Dan Belanja (APBDes) Desa Purwosari, Kabupaten Magetan 2019-2022." *Jurnal Mutiara Ilmu Akuntansi (JUMIA)* 1(3).
- Hardika, Mutia, Annie Mustika Putri, and Dian Puji Puspita Sari. 2022. "Analisis Pengelolaan Dan Pertanggungjawaban Anggaran Pendapatan Dan Belanja Desa (Apbdes) Di Desa Taluk Kecamatan Pariaman Selatan Kabupaten Padang Pariaman Sumatera Barat." *Accountia Journal* 6(2).
- Harefa, Noni Benia, Serniati Zebua, and Arozatulo Bawamenewi. 2022. "Analisis Efektifitas Pengelolaan Anggaran Pendapatan Dan Belanja Desa (APBDes)." 16:2716–3083.
- Hasan. 2015. *Anggaran Pendapatan Dan Belanja Desa, Serial Pengelolaan Keuangan Desa*. Mitra Pendukung Desa Lestari.



- Hastin, Mira, and Defti Gia Putri. 2019. "Analisis Efektivitas Alokasi Dana Desa (Add) Dalam Menunjang Pembangunan Pedesaan Di Desa Mukai Mudik Kecamatan Siulak Mukai Kabupaten Kerinci Tahun 2010-2017." *Jurnal Akrab Juara* 4(1).
- Makbul. 2021. "Metode Pengumpulan Data Dan Instrumen Penelitian."
- Sembel, Rifo, Ronny Gosal, and Effendy Sondakh. 2018. "Efektivitas Pengelolaan Dana Desa Di Desa Watuliney Indah Kecamatan Belang Kabupaten Minahasa Tenggara." *Jurnal Jurusan Ilmu Pemerintahan* 1(1):2337-5736.
- Siburian. 2022. "Efektivitas Pengelolaan Anggaran Pendapatan Dan Belanja Desa (Apbdesa) Pada Desa Sibuntuon Parpea Kecamatan Lintongnihuta Kabupaten Humbang Hasundutan."
- Siregar, Kodir. 2018. "Efektivitas Pengelolaan Alokasi Dana Desa Pada Desa Dedekadu Kecamatan Loli Kabupaten Sumba Barat." *Jurnal Politik Pemerintahan Dharma Praja* 29(96).
- sugiyono. 2016. *Metode Penelitian Kuantitatif, Kualitatif Dan R&D*. Bandung: PT Alfabet.
- susanti, yeyen. 2021. "Efektivitas Pengelolaan Anggaran Pendapatan Dan Belanja Desa (Apbdes) Di Desa Kendawangan Kanan Kecamatan Kendawangan Kabupaten Ketapang." 10(1).
- Yoga. 2022. "Efektivitas Pengelolaan Anggaran Pendapatan Dan Belanja Desa (APBDes) dan Indeks Desa Membangun (IDM) Desa Punggur Kecil Kecamatan Sungai Kakap Kabupaten Kubu Raya." 11(3).