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THE EFFECTIVENESS OF MANAGEMENT OF THE VILLAGE REVENUE AND EXPENDITURE BUDGET (APBDes) IN KADING VILLAGE, TANETE RIAJA SUB-DISTRICT

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ABSTRACT

The purpose of this research is a type of quantitative research with the aim of knowing that APBDes management has been running effectively and efficiently in Kading Village, Tanete Riaja District. The sample used in this study is the realization of the 2019-2021 budget in Kading Village, Tanete Riaja District. The type of data used in this study is a quantitative descriptive method, namely analyzing target data, spending and income realization using effectiveness ratios, the data used is the financial report data of the Village Revenue and Expenditure Budget (APBDes). The results of this study indicate that the average value of the effectiveness of the management of the village income and is 91,03%, which means meets the effective criteria.

Keywords: *Effectiveness, Village Revenue and Expenditure Budget*

INTRODUCTION

Law Number 6 of 2014 concerning village states that a village and a customary village or other designation, hereinafter referred to as a village, is a legal community unit that has territorial boundaries that has the right to organize and manage government affairs, regional government affairs in the interests of the community based on initiatives community, origin rights and/or traditional rights that are recognized and respected within the system of the unitary state of the republic of Indonesia. In the above sense, the village as an organization has the power to regulate government and society. The village is the forerunner of a democratic system that is selfgoverning and fully autonomous. The village is a social institution and play a very important role in society. The village is an autonomous institution with its own customary traditions and laws, and has strong ruling powers, relatively independent from intervention by powers outside the institution. Saputra et al., (2021)

The village government is the smallest in the government of the Unitary State of the Republic of Indonesia, so the village head must be able to understand the main tasks and functions of village officials, and strive to improve the performance of village government. Only with good village government performance can the projects planned by the village government be implemented effectively and efficiently. In addition to providing village assistance to the community, the village government also plays an important role in village development. Therefore, transparency in the management of village funds must be optimized to achieve the goal of equal distribution of community welfare. The village government is led by the village head, and village cadres help with village government work. Apart from the village government and village cadres, there is also the Village Consultative Body (BPD),

which is the body that administers the government whose members are representatives of the village people and are democratically appointed.

The Village Revenue Expenditure Budget (APBDes) is the village government's annual financial plan that is discussed and mutually agreed upon by the village government and the Village Consultative Body (BPD), and is stipulated by village law regulations. The village as the lowest autonomous region will automatically be subject to the fiscal decentralization system that runs between local governments. Village financial management is reflected in village policies in the form of the Village Budget (APBDes). Not only the capacity of village government institutions, the scale of community participation is also an important factor in the development process, because real village development does require active community participation. So that the author can research in the Kading Village area, Tanete Riaja District, Barru Regency, because this area has good potential to be researched in managing the village income and expenditure budget in helping the community every year.

The village is entrusted with running the village spending income budget in helping its people. There is a suggestion by the village government to allocate around 30% of its funds for direct cash assistance recipients, thus making the village change its previous village fund budget pattern for physical development. Kading Village, Tanete Riaja District, is one of the villages that is ready to distribute aid to community members H.Akmaluddin (2020). <http://www.fajardinding.co.id/desa-kading-ready-salurkan-bantuan>

In this study, the government implemented a Village Financial System which was created to simplify the village financial reporting process and assist district/city governments in monitoring and evaluating in order to save time, be effective, efficient, reduce the potential for fraud and assist data aggregation. The village income and expenditure budget (APBDes) that suits the needs is a form of decentralization to encourage the government's approach to the community while increasing community participation. For this reason, there is an in-depth study to determine the level of effectiveness of the Management of the Village Revenue and Expenditure Budget (APBDes).

THEORITICAL REVIEW

1. Definition of Effectiveness

Effectiveness is a measure of the success or failure of an organization in achieving its goals. If an organization is said to have been running effectively. The most important thing to note is that effectiveness does not state how much money has been spent to achieve that goal. Effectiveness only sees a program or activity has achieved the goals that have been set (Mardiasmo, 2004:134). Effectiveness is related to the relationship between the expected results and the actual results achieved.

2. Village Administration

According to Permendagri RI No. 113 of 2014, village government is the body that regulates government affairs and the interests of the local community in the system of government of the

unitary state of the republic of Indonesia. Meanwhile, according to Awang, village government historically consisted of community members who were elected by the village community and trusted to regulate and protect all aspects of their lives.

3. Village Revenue and Expenditure Budget (APBDes)

APBDes is an important and very decisive tool for good governance in the region. Good governance is measured through the APBD contract writing process and accountability. The Regional Revenue and Expenditure Budget (APBD) is the regional budget that records regional revenues and expenditures for a certain period of time. APBDes can be defined as the regional government's fiscal operating plan, which on the one hand describes the estimated maximum spending to finance regional activities and projects in one fiscal year and, on the other hand, describes the estimated sources of regional income. to cover these costs Halim (2008: 20)

Meanwhile, explained by Mahsun (2015: 81), the APBD is a list that contains details of regional revenues and regional expenditures/expenditures for one year determined by Regional Regulation (PENDA). APBD includes revenue, budgeting and financing. Local revenue is the right of local government and is seen as an increase in net worth.

In articles 16-17 of the Minister of Home Affairs Regulation No. 20 of 2018 states that village spending is classified into several areas, namely:

Administration of Village Government, this field is divided into several sub-sectors, namely: the implementation of fixed income expenditure, allowances and operations of village government; village administration facilities and infrastructure; population administration, civil registration, statistics, and archives; governance, planning, finance, reporting and land affairs.

The implementation of village development, in this field is divided into several sub-sectors, namely education; health; public works and spatial planning; residential area; forestry and environment; transportation, communication and informatics; energy and Mineral Resources; and tourism.

Village community development, in this field it is divided into several sub-sectors, namely peace, order and community protection; culture and religion; youth and sports; and community institutions.

Empowerment of village communities, in this field divided into several sub-sectors, namely maritime affairs and fisheries; agriculture and animal husbandry; increasing the capacity of the village apparatus; women's empowerment, child and family protection; micro, small and medium enterprise cooperatives; investment support; and trade and industry.

Disaster management, emergency situations and village urgency, in this field are divided into several sub-sectors, namely disaster management; emergency state; and urgency.

RESEARCH METHODS

Types of research

This type of research uses a quantitative descriptive research method. This qualitative research method is research that aims to explain in general that this research is solving problems that have been previously defined. This study uses a descriptive approach according to Sugiyono (2015: 14) that the quantitative approach is research based on the philosophy of positivism to examine a particular population or sample and random sampling by collecting data using instruments, data analysis is statistical.

Data Types and Sources

Primary data is data that was first recorded and collected by researchers. Researchers have control over data quality, can overcome the time lag between data needs and data availability, and researchers are more flexible in relating their research questions to the possibility of data availability in the field. The primary data for this study were the results of the questionnaires that were distributed and collected. This data is taken directly from the results of the questionnaire filled out by the respondents. Secondary data is data that is already available and collected by other parties, or data that already exists. Researchers simply use the data according to their needs. Secondary data was obtained from various library materials, including books, internet sites, journals and other documents related to research materials. In this study, secondary data came from APBDes data from Kading Village, Tanete Riaja District.

Data collection technique

Interview (Interview)

The purpose of the interview is to obtain information by asking informants directly and face to face. The interviews conducted were structured interviews with village heads and followed predetermined guidelines.

Observation

Observation is defined as systematic observation and recording of the symptoms that appear on the research object. Observation is also referred to as a data collection method or direct observation in the field.

Documentation

In this study, documentation was obtained from archives of APBDes preparation activities, reports on the realization of APBDes implementation and other archives deemed important.

Literature study

Concept theories and definitions related to the Village Revenue and Expenditure Budget (APBDes) were obtained by studying the literature related to the problem under study that occurred in Kading Village, Tanete Riaja District.

Variable Operational Definitions

According to Sugiyono (2013: 38) a variable is an attribute or characteristic or value of a person, object or activity that has certain variations determined by the researcher to be studied and then drawn conclusions.

Data analysis method

The research method used in this research is a quantitative descriptive research method. Quantitative descriptive analysis according to Sugiyono (2013: 29) is a method that functions to describe or give an overview of the object under study through data or samples that have been collected as they are, without conducting analysis and making generally accepted conclusions or generalizations. While testing the instrument is done by analyzing the effectiveness ratio.

$$\text{Effectiveness Ratio} = \frac{\text{Outcome (Expenditure Realization)}}{\text{output (Target expenditure)}} \times 100\%$$

Source: mahmudi 2007

The effectiveness ratio describes the ability of the village government to realize village spending with the set village spending targets. Village government performance will be said to be effective if the ratio is between 90.01% - 100%, the higher the effectiveness ratio means the performance will be better and the lower the effectiveness ratio means the worse. Based on the Decree of the Minister of Home Affairs Number 690900-327 of 1996, the criteria for the level of effectiveness of the expenditure budget are as follows:

Table 1. Financial Performance

| Financial Performance Percentage Value | Category |
|---|--------------------|
| >100% | very effective |
| 90-100% | Effective |
| 80-90% | is quite effective |
| 60-80% | less effective |
| <60% | not effective |

Source: Minister of Home Affairs Decree No. 690900-327 in 1996

RESEARCH RESULTS AND DISCUSSION

Effectiveness is defined as describing the ability of the Kading Village Government of Tanete Riaja District in realizing the budget that has been planned, analyzing the level of effectiveness of the management of the Village Revenue and Expenditure Budget in terms of expenditure, the formula used is the ratio between the realization of village spending and the target spending budget that has been set and the level its effectiveness calculated from 2019-2021. The following is to calculate the effectiveness ratio:

$$\text{Effectiveness Ratio} = \frac{\text{Outcome (Expenditure Realization)}}{\text{output (Target expenditure)}} \times 100\%$$

$$\text{Year 2019} = \frac{2.395.531.404}{2.582.727.504} \times 100\% = 92,75\%$$

Year 2020 = $2.367.567.2892.546.131.766 \times 100\% = 92,99\%$

Year 2021 = $2.546.329.811 2.914.693.974 \times 100\% = 87,36\%$

Table 2. Calculation of the Effectiveness Ratio

| Fiscal year | Shopping Targets (IDR) | Shopping Realization (IDR) | Ratio effectiveness | criteria |
|----------------|------------------------|----------------------------|---------------------|--------------------|
| 2019 | 2.582.727.504 | 2.395.531.404 | 92,75% | Effective |
| 2020 | 2.546.131.766 | 2.367.567.289 | 92,99% | Effective |
| 2021 | 2.914.693.974 | 2.546.392.811 | 87,36% | is quite effective |
| Average | 2.681.184.414 | 2.436.497.168 | 91,03% | Effective |

Source: Kading Village APB realization report (Data processed in 2023)

Based on the calculation of the effectiveness ratio in table 4.8 above, it can be seen that the performance of managing the village income and expenditure budget (APBDes) in Kading Village, Tanete Riaja District from 2019-2021 is included in the very effective criteria, because in 2019 it was in the effective criteria with a percentage level of 92.75%, in 2020 it has effectively increased with a percentage rate of 92.99%, then in 2021 it has decreased quite effectively with a percentage rate of 87.36%. From the results of the percentages listed, it can be concluded that the performance of managing the village revenue and expenditure budget (APBDes) in Kading Village, Tanete Riaja District, has been effective because the average effectiveness level of the village income and expenditure budget (APBDes) from 2019-2021 is 91.03% on the criteria of effectiveness.

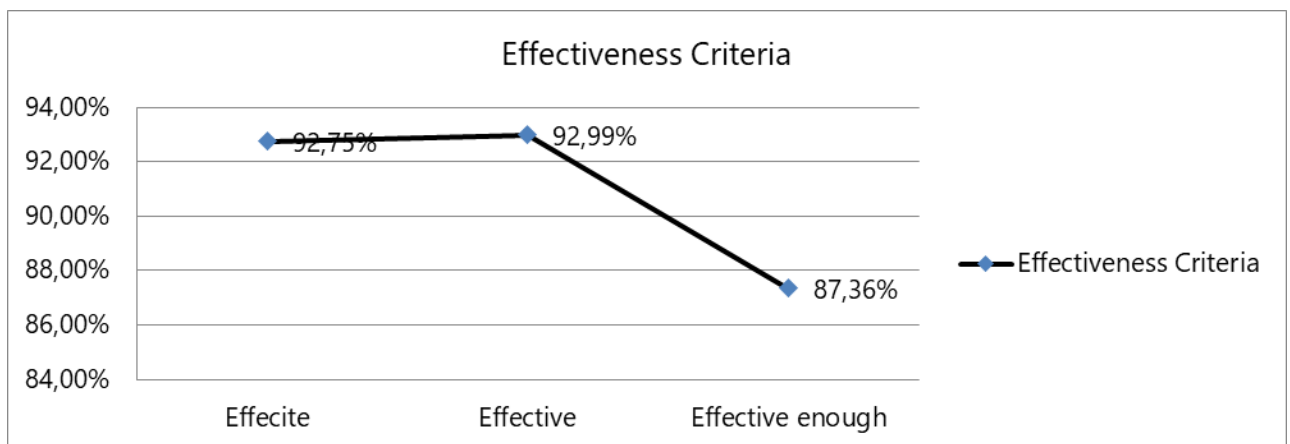


Figure 1. Effectiveness Criteria Diagram in 2019-2021

Based on the calculation of the effectiveness ratio in Figure 4.4 above, it is a line chart of the effectiveness criteria for 2019-2021, which can be seen in the graph above that the effectiveness criteria for these 3 years have continued to increase or decrease. in 2019 with the effective criteria with a percentage rate of 92.75%, in 2020 there was an increase in the effective criteria

with a percentage rate of 92.99% and in 2021 it decreased quite effectively with a percentage rate of 87.36%.

Discussion

The elements of spending at the Kading Village office, Tanete Riaja Sub-District, consist of spending on village government administration, village development implementation, community development, community empowerment and disaster management. In the 2019 and 2020 fiscal years, the realization of the Budget for the Kading Village Office, Tanete Riaja District, was categorized as effective, because the realization of the budget was close to the set budget target. In 2021 the realization of the expenditure budget is categorized as quite effective, this is due to the fact that the realized budget of Rp. 2,546,392,811 achieved is still quite a difference from meeting the target amount of the budget of Rp. 2,914,693,974 which has been set. On average, the level of effectiveness of the Village Revenue and Expenditure Budget (APBDes) for Kading Kecamatan Tanete Riaja Village is in the effective criteria. The results of this study indicate that the criteria for managing the Village Revenue and Expenditure Budget (APBDes) for Kading Kecamatan Tanete Riaja Village from 2019-2021 are on the criteria of being effective and meeting the set budget targets.

CONCLUSION

Based on the results of the research and discussion that have been described, the authors draw conclusions from the results of research regarding the Effectiveness of the Village Revenue and Expenditure Budget (APBDes) in Kading Village, Tanete Riaja District, namely, the effectiveness ratio obtained from the results of the data above can be seen that the average level of effectiveness for 2019, 2020, 2021 Village Revenue and Expenditure Budget (APBDes) in Kading Village, Tanete Riaja District, is 91.03% included in the effective criteria.

Suggestion

Based on the results of the research that has been done, the suggestions that can be given are as follows:

1. For the Government of Kading Village, Tanete Riaja District

The Kading Village Government of Tanete Riaja District must continue to improve and optimize the management performance of the Village Revenue and Expenditure Budget (APBDes) from year to year so that it can be more effective and efficient every year.

2. For Further Researchers

It is hoped that it will be able to further enhance research related to village government financial performance research to further increase the financial ratios used in managing the Village Revenue and Expenditure Budget (APBDes).

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