

Effectiveness Of Village Revenue and Spending Budget Management (APBDes) In 2020 In Kadu Village, Curug District, Tangerang Regency

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ABSTRACT

The focus of this research is to see how much effectiveness is in managing the 2020 Village Revenue and Expenditure Budget (APBDes) in Kadu Village, Curug District, Tangerang Regency. The problems in the research are: the weak management of APBDes in Kadu Village at the planning stage, still weak implementation of APBDes management in Kadu Village, budget management in the field of community empowerment and community development has not gone well, the financial budget for the implementation of village development has not been realized properly. The purpose of the research is to find out how much the Effectiveness of Village Revenue and Expenditure Budget Management (APBDes) in 2020 is in Kadu Village, Curug District, Tangerang Regency. The theory used is Gibson's theory of effectiveness, which includes indicators of careful planning, indicators of clarity of goals to be achieved, indicators of clarity of strategy for achieving goals, indicators of appropriate programming, indicators of facility and infrastructure availability, indicators of monitoring systems and educational controls, and indicators of a solid policy analysis and formulation process, (Tangkilisan 2005:141). Researchers used descriptive quantitative methods, with a total sample of 110 respondents, data collection techniques using saturated samples. The results obtained in this research reached 73% and were included in the effective category. Suggestions that can be recommended for research are to provide understanding and socialization of village financial budgets to village communities through village forums, improving community development and empowerment based on potential by conducting counseling and training on agricultural land management and forming farmer groups associations, and improving the quality of village apparatus resources by providing technical guidance to village officials and technical implementers of village financial management.

Keywords: *Effectiveness, APBDes*

Background

Village financial management has been regulated in The Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management. Article 1 paragraph 5 explains that village finance is all village rights and obligations that can be assessed by money and everything in the form of money and goods related to the implementation of village rights and obligations. The financial management of the village is the entirety of activities that include (1) planning, (2) implementation, (3) management, (4) reporting, and (5) responsibility carried out under The Minister of Home Affairs Regulation No. 20 of 2018 Article 29. The implementation of village authority based on origin rights and local authority on a village scale is funded by APBDes. Regulation of the Minister of Home Affairs No. 20 of 2018 in Chapter 1 mentions that APBDes is the village government's annual financial plan. Village financial management has become the authority outlined in the Village Regulation (Perdes) on Village Budget and Expenditure Revenue (APBDes).

Tangerang Regency is one of the areas with a high level of progress in each region. Villages in Tangerang Regency also have a high level of progress. Based on data from the Building Village Index (IDM), the Tangerang Regency area has no villages left behind, or villages are very left behind. One of the villages with advanced village status and has the authority to organize and take care of its household following the needs and priorities of the village is Kadu Village which is located in the Curug District of Tangerang Regency.

Table 1
Table of Curug District Village Fund 2019-2021 Period

NO	DESA	2019	2020	2021	JUMLAH
1	CURUG WETAN	970.432.939	983.088.000	1.143.850.000	3.097.370.939
2	KADU	1.037.588.361	1.068.615.000	1.188.056.000	3.294.259.361
3	KADU JAYA	932.809.518	1.130.062.000	1.100.293.000	3.163.164.518
4	CUKANGGALIH	944.572.351	975.700.000	1.138.223.000	3.058.495.351
5	JUMLAH	3.885.403.169	4.157.465.000	4.570.422.000	12.613.290.169

Source: (DPMD of Tangerang Regency, Managed by Researcher)

Based on data obtained from the Community Empowerment and Village Government Office, in 2019-2021, Kadu Village is one of the villages that received a budget for a budget with a more considerable amount than other villages in the Curug District. Kadu Village in 2019 received a village funding budget of Rp. 1.037.588.361,- in 2020 amounting to Rp. 1.068.615.000,- and in 2021 amounted to RP. 1.188.056.000, the budget is used for the cost of organizing village government, village development, community development, and empowerment of village communities. Budget management in empowerment has not worked well, so there have been no activities to improve the quality of village community resources.

Not yet the maximum empowerment activities or programs carried out by the Kadu Village government so that the budget for this empowerment field is allocated to other fields such as the field of village development implementation, this proves that budget management has not been done relatively orderly based on applicable regulations.

The weak management of APBDes at the planning and implementation stage and lack of community participation becomes a government problem in realizing the Village Government Work Plan (RKPDDes) based on community needs. Another problem faced by the Kadu Village government in exercising its authority as stated in Perdes RKPDDes and RPJMDes are; (1) the development of government apparatus resources against the use of village funds is still not maximal; (2) BPD has not understood and carried out its main task properly; (3) The performance of the village apparatus is relatively low and judging from the performance allocation ranking, the Kadu Village government is ranked 162nd out of 246 villages in Tangerang Regency (source: DPMD of Tangerang Regency, Village Fund Calculation).

Literature Review

According to Schemerhon John R. Jr. in Wahyudi (2019:31), effectiveness is a measuring tool for achieving goals to be used. In this case, the achievement of the goal determines the amount of output measured by looking at the output of the planned budget and the output on its realization. Effectiveness can also be interpreted as a measure of the success of an organization or program in achieving its goals. If a program in its implementation is successful and achieves its goals, then the program or organization is said to have run effectively. Effectiveness is communication which process achieves the planned goal under budgeted costs, set time, and a specified number of personnel. So it can be explained that the indicator ineffectiveness in the sense of achieving a predetermined goal or goal is a measurement where a target has been achieved following what has been planned. Effectiveness is an element used to provide a good or bad assessment of a policy or program that has been formulated in its implementation. Therefore, effectiveness is a tool to assess whether the goal has been achieved or not. According to Gibson (in Tangkilisan, 2005:141) states that the measures of effectiveness are as follows:

1. Careful planning
2. Clarity of objective achievement strategies
3. Clarity of objectives to be achieved
4. Preparation of appropriate programs
5. Availability of facilities and infrastructure
6. Educational supervision and control system
7. The steady process of analysis and policy formulation

According to the Regulation of the Minister of Home Affairs No. 20 of 2018 concerning Village Finance, namely, Village Finance is all village rights and obligations that can be assessed with money and everything in the form of money and goods related to the implementation of village rights and obligations. Village finances come from the village's

original income, APBD, and APBN. Village Revenue and Expenditure Budget (APBDes) according to Government Regulation No. 47 of 2015 on Regulation of Implementation of Law No. 6 of 2014 on Villages and Regulation of the Minister of Home Affairs No. 20 of 2018 on Village Financial Management. Mentioning that APBDes is the village government's annual financial plan that contains revenue estimates, activity and program spending plans, and financing plans discussed and agreed jointly by the village government and village consultative bodies (BPD), further stipulated by village regulations. So that APBDes is a budgeting system controlled directly by the village government in preparing its activities. Village financial management must be carried out based on laws and regulations to create conformity and avoid violations.

Village financial management according to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management Article 1 paragraph 6 mentions that village financial management is the entire activity that includes planning, implementation, management, reporting, and accountability of village finances;

- 1) **Planning**
Village financial management planning is the planning of the receipt and expenditure of the village government in the fiscal year as budgeted in the APBDes.
- 2) **Implementation**
Village financial implementation is the implementation or execution of the village revenue and spending budget in service, development, and empowerment including in implementation, including the procurement process of goods and services and the payment process.
- 3) **Management**
Village financial management is a recording activity mainly carried out by the village treasurer. The village treasurer is obliged to record all existing transactions in receipts and expenditures.
- 4) **Reporting and responsibility**
The village head must submit a report in carrying out his duties, authorities, rights, and obligations in the village's financial management. The report is the submission of a realization report of the implementation of the budget that is periodic semester and annual delivered to the regent/ mayor.

Method

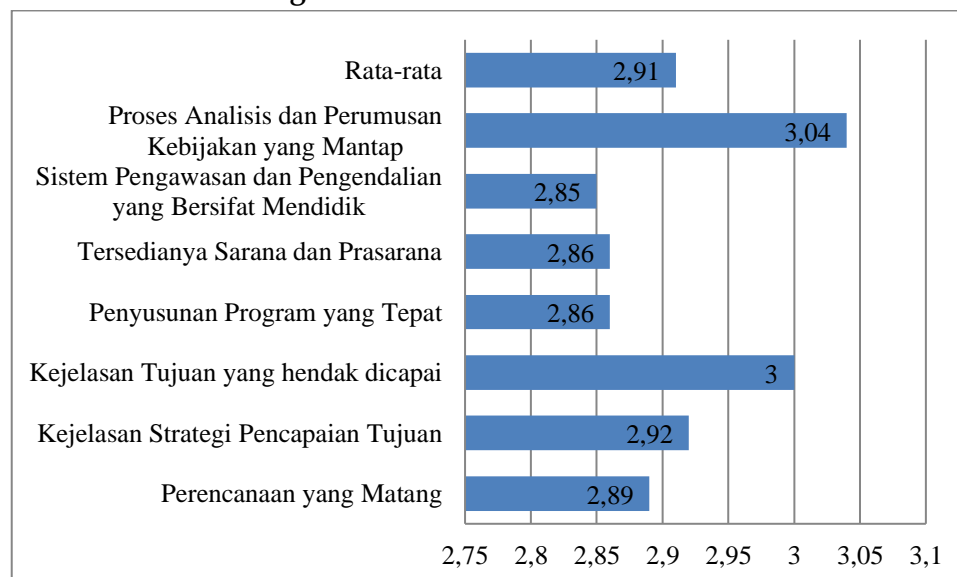
The methods used in this study are quantitative and descriptive. This study seeks to explain the effectiveness of APBDes management in Kadu Village of Curug District of

Tangerang regency without connecting or making comparisons with other variables. The population in this study is the people of Kadu Village who know the management of APBDes and follow the activities of Musrenbang Kadu Village. The number of samples in this study was 110 people and used the Technique of Non-Probability Sampling, which determines to sample using saturated sampling. Saturated sampling is used because the population number in this study is relatively small, so the use of saturated sampling as a determinant of sampling is researchers using $n = N$. Data processing techniques used according to Bunging (2017: 175-179) consisting of editing, coding, and tabulating, while data analysis techniques use validity tests, reliability tests, normality tests, and hypothesis tests.

Result and Discussion

Research with the title Effectiveness of Village Revenue and Expenditure Budget Management (APBDes) in 2020 in Kadu Village, Curug District, Tangerang Regency based on the results of hypothesis testing was declared effective because it obtained an assessment of more than 70%, which is 73%. Here is the average value of results per indicator of effectiveness variables. If there are tables or figures to be adjusted to the size table or figures. For the table to made like the following example:

Diagram 1
Average Results Per Research Indicator



(Source: Field Research Results, 2021)

Based on diagram 1 above, it is known that the highest indicator value is an indicator of the process of analysis and policy formulation that has a fixed value of 3,04 and belongs to a good category. The mature planning indicator has an average value of 2,89 and belongs to the excellent category. The goal achievement strategy clarity indicator has an average value of 2,92 and belongs to a good category. The goal clarity indicator to be achieved has an average

value of 3,00 and belongs to the excellent category. The proper program preparation indicator has an average value of 2,86 and belongs to a good category. Indicators of facilities and infrastructure availability have an average value of 2,86 and belong to the excellent category. Indicators of surveillance and control systems of an educational nature have an average value of 2,85 and belong to the excellent category.

1. A Fully Developed Planning Indicators

The average value obtained is 2.89 with 5 statement items. It can be known that the average score is included in the category of reasonable intervals on the indicator of careful planning. In the preparation of the RKP of the Kadu Village government conducted village council in the first stage then the next stage conducted development plan council (musrenbang) attended by representatives of the community layer in the Kadu Village area, the planning stage of making the Village RKP had been adjusted to the priority scale of community needs at the time of the development planning council and the RKP was agreed through village council. Minimum community participation in village council activities or musrenbang showed the responses of respondents who were less aware of village RKP preparation activities because only village devices, village organization leaders, and representatives of specific village communities were involved in the activity.

2. Indicators to Clarify the Goal Achievement Strategy

The average value obtained on the goal achievement strategy clarity indicator is 2,92 with 4 statement items, then it can be known that on the clear indicator of the goal achievement strategy, the average score is included in the category of reasonable intervals. The implementation of socialization of activities carried out by the village government has not been done thoroughly, village activity program information is carried out during village council by way of the village government providing information to RW and RT chairpersons and village organizations such as youth organization reefs and PKK only, so as not to touch the community part of Kadu Village widely because the delivery of information from representatives who know the information has not been done well. This resulted in the community's lack of knowledge and lack of community involvement in the area of Kadu Village to the activity program implemented by the village government.

3. Indicators to Clarify Goals to Be Achieved

The average value obtained from the indicator of clarity of the goal is 3,0, with 12 statement items. So it can be known that the clarity of the goal to be achieved on the indicator, the average score is included in the category of reasonable intervals. The ability of the Kadu Village apparatus is still low, Kadu village government staff are still filled by employees who are >50 years old, so there is a lack of understanding about technological developments where currently the government at the village level has used online systems in its activities such as village information system applications and village financial systems online. In the field of village development, the Kadu Village government makes development the main focus in RKPDes, so that road construction has been carried out evenly in the Kadu Village area based

on development priorities. However, the length of the process of implementing road repairs after submission resulted in still damaged roads that have not been improved in some areas of Kadu Village. In the implementation of development, budget information is available for the construction of roads in the village, such as the source of funds used and the total cost used for road construction. Empowerment activities carried out by the village government against the people of Kadu Village are still low because the Kadu Village government until now has not had activities or programs carried out to empower village communities to become independent village communities, such as the establishment of Village Owned Enterprises in Kadu Village due to the lack of human resource capabilities that are owned to manage Village's BUM. Training activities organized by Kadu Village have not been able to improve the community's ability so that there is still high unemployment in Kadu Village, community development activities, namely by preparing for local-scale disaster response during the covid-19 pandemic. Based on the Village Governance Statement Report (LKPPD) in 2020, the activities carried out by the Kadu Village government in the field of village community empowerment are conducting technical guidance on village devices and village staff and have not been carried out empowerment activities for the wider community, but PKK and

Integrated Healthcare Centercoaching activities have been carried out well even the PKK team of the Kadu Village area becomes a pilot for other PKK teams in each village in Curug District.

4. Proper Program Preparation

The average value obtained from the proper program preparation indicator is 2,86 with 5 statement items. So it can be known that on the indicator of the preparation of the right program, the average score is included in the category of reasonable intervals. Development in Kadu Village has been carried out in the right area. There are no areas left behind in the Kadu Village area because the development carried out by the Kadu Village government has been following the RKP. However, some activities have been planned at the RKP that cannot be realized. Furthermore, the community empowerment program has not been able to improve the economy of the village community because the Kadu Village government does not know the potential of the Kadu Village community, so there is no empowerment program carried out for the community, the budget for community development carried out by the Kadu Village government is carrying out coaching activities against the village government apparatus and the construction of local-scale village disaster response. In 2020 the Kadu village government did not implement coaching programs for the people of Kadu Village.

5. Availability of Facilities and Infrastructure

The average value obtained is 2.86 with 4 statement items. It can be known that on the indicator of the availability of facilities and infrastructure, the average value of the score falls into the category of reasonable intervals. The availability of budget usage information facilities in every development activity in the village is one form of transparency carried out

by the Kadu Village government in the management of APBDes, the Kadu Village government in providing APBDes information using billboards installed in front of the village office. Then for road construction, budget information is provided through boards installed after construction is completed. However, some road construction is still not included with the budget information board used for the construction, so there are still people who do not know about the budget used for road construction. Kadu Village Government has carried out the development and improvement of village infrastructure as infrastructure provided by the village government to support activities carried out by the community so that the physical development carried out in Kadu Village is good. However, there are still some damaged roads that have not been repaired. The lack of street lighting in the Kadu Village area is a problem complained about by the village community today.

6. Educational Supervision and Control System

The average value obtained from an educational surveillance and control system indicator is 2,85 with 4 statement items. So it can be known that the average score is included in reasonable intervals on indicators of surveillance and control systems that are educational. The village's financial budget management is carried out transparently and reported to the community. The form of transparency carried out by the village government in the management of village finances is to provide information on the Village Revenue and Expenditure Budget (APBDes) in one budget year through billboards and monitor screens installed in front of the village office and through the Kadu village financial system, but the lack of socialization regarding the financial system of Kadu Village that the village can access. People do not know about the village's financial system. Reporting and accountability activities carried out by the Kadu Village government through musrenbang or village deliberation activities by conveying the activities that have been carried out and the budget for one budget year, and accountability reports are only carried out to community representatives who attend or engage in council so that there are still many people in Kadu village area who do not know the reporting and accountability activities carried out by the village government. The inadequate supervision carried out by the village community on the financial management of the village. The community only knows the village finances from the APBDes billboard because the community does not want to be further involved in the affairs of village financial management. The common understanding of the community about village finances leads to a lack of supervision carried out by the community on the actual public budget that must be accompanied by supervision from the community so that there are no violations in the management of the village. In addition, the village government gave a good response when asked about village finances.

7. Steady Process of Analysis and Policy Formulation

The average value obtained from the mature policy analysis and formulation process indicator is 3,04 with 3 statement items. It can be known that in indicators of careful policy analysis and formulation, the average score is included in suitable intervals. Kadu Village Government conducts village council to know what is needed by the village community well,

to know the aspirations and needs of the village community carried out village deliberation activities conducted by 3 hamlets or kejarolan in each region, then delivered again through village council and development planning council carried out by the village government. The proposal submitted by the community is further sorted following the priority needs to be included in the work plan of the Kadu Village government. The preparation of village activities has not been done by paying attention to the potential and needs of the village community because the Kadu Village government does not know the village's potential, and activities in the field of community empowerment have not been appropriately implemented.

Conclusion

Based on the results of research and discussion, the researchers concluded that the Effectiveness Of Village Revenue and Expenditure Budget Management (APBDes) in 2020 in Kadu Village of Curug District of Tangerang Regency based on the hypothesis obtained in this study with the achievement of 73% of the proposed hypothesis figure of 70%, the significance value shows that $t_{hitung} \geq t_{tabel}$ is $7.893 \geq 1,981$, Then the alternative hypothesis (H_a) was accepted, and the null hypothesis (H_o) was rejected. So that it can be concluded that the Effectiveness of Village Revenue and Expenditure Budget Management (APBDes) in 2020 in Kadu Village, Curug District, Tangerang Regency is included in the practical category. It can be said to be effective because it refers to the Gibson indicator in Tangkilisan (2005: 141), which consists of indicators of careful planning, indicators of clarity of goals to be achieved, indicators of clarity of goal achievement strategies, indicators of proper program preparation, indicators of the availability of facilities and infrastructure, indicators of supervisory and control systems of an educating nature, and indicators of a steady process of analysis and policy formulation.

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Regulation

APB Desa Kadu tahun 2020

Laporan Keterangan Penyelenggaraan Pemerintahan Desa Kadu Tahun Anggaran 2020

Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 Tentang Keuangan Desa

Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, Dan Transmigrasi Republik Indonesia Nomor 16 Tahun 2018 Tentang Prioritas Penggunaan Dana Desa Tahun 2019

Peraturan Pemerintah Nomor 11 Tahun 2019 Tentang Perubahan Kedua Atas Peraturan Pemerintah Nomor 43 Tahun 2014 Tentang Peraturan Pelaksanaan Undang-Undang Nomor 6 Tahun 2014 Tentang Desa

Peraturan Pemerintah Nomor 47 Tahun 2015 Tentang Perubahan Atas Peraturan Pemerintah Nomor 43 Tahun 2014 Tentang Peraturan Pelaksanaan Undang-Undang Nomor 6 Tahun 2014 Tentang Desa

RKP Desa Kadu Tahun 2020

Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah

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