

**ANALYSIS OF APBDES EFFICIENCY AND
EFFECTIVENESS
CASE STUDY : PAGERWOJO VILLAGE, KEC. LIMBANGAN,
KAB. KENDAL**

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Abstract (11 pt)

This research was conducted in July 2022 at the Pagerwojo Village Hall Office, Kec. Limbangan, Kab. Kendal. Currentl, the constraint in village finance is the unbalanced APBDes between revenue and expenditure. In the future period it must be carried out efficiently and effectively in accordance with what was previously planned. The purpose of this study is to determine whether the budget at the Pagerwojo Village Hall Office, Kec . Limbangan, Kab. Kendal can be said to efficient and to know the performance of this financial performance.

The research method in this research report the author uses several research methods including the observation method where the author here makes general observations of operational activities carried out at the office, then uses the interview method, namely the method where this interview is conducted by the author to dig up more information. In office habits regarding operational steps in the office, for the author provides various accurate evidence and documents originating from the source of the research place

INTRODUCTION

Villages, which are the lowest autonomous regions, will automatically become objects of the ongoing fiscal decentralization system obtained from the central government and local governments.

The APBDes that will be received for village activity funds in the coming period must be carried out efficiently and effectively in accordance with what was previously planned. Therefore, the basis of this research is used because the

efficiency and effectiveness of the APBDes financial performance is still less efficient and effective. These objectives include knowing whether the Village Revenue and Expenditure Budget (APBDes) at the Pagerwojo Village Hall Office, Kec. Limbangan, Kab. Kendal can already be said to be efficient and to determine the effectiveness of the financial performance of the Village Revenue and Expenditure Budget (APBDes) at the Pagerwojo Village Hall Office, Kec. Limbangan, Kab. Kendal.

RESEARCH METHODS

The data collection technique uses two types of data, namely primary data providing data to data collectors, while secondary data data is not given directly to data collectors.

The data collection method used in this study is observation, namely direct collection of the object under study, interviews, namely finding the problems under study, and documentation, namely activities in providing various evidence and accurate documents originating from the source of the research place.

Research sites

The location or place of research is the first thing that must be determined because every research requires a subject and object in order to carry out a research. The research location is the subject or place where data, information, information and other matters relating to research interests will be obtained. The author conducted research at the Pagerwojo Village Hall Office, Kec. Limbangan, Kab. Kendal, which is engaged in rural community services. Which is located on Jl. Pagerweru, Pagerwojo Village, Kec. Limbangan, Kab. Kendal, Central Java 51383.

The research method is an effort to investigate and explore a problem by using scientific methods of work carefully. In this method the author uses a descriptive method with a quantitative method approach. This method applies the calculation concept in the Budget Realization Report. This method is carried out by taking into account the performance indicators of the Pagerwojo Village Hall Office, Kec. Limbangan, Kab. Kendal.

Research Data

The data collection technique uses two types of data, namely primary data providing data to data collectors, while secondary data data is not given directly to data

collectors. The data collection method used in this study is observation, namely direct collection of the object under study, interviews, namely finding the problems under study, and documentation, namely activities in providing various evidence and accurate documents originating from the source of the research place.

In this study the authors used two sources of data, namely:

1. Primary data

Data that is directly taken from the object of research by researchers from the Office of the Village Hall Pagerwojo Kec. Limbangan, Kab. Kendal through interviews, then processed and rearranged by researchers, regarding the financial reporting process.

2. Secondary data

Data that is not obtained directly from the object of research. This data is usually obtained from ready-made data collected by other parties. Examples are data obtained from books, journals, and reports.

Variable

These parameters include expenditure efficiency ratio and effectiveness ratio. The results of the analysis will be used to determine the data on the level of financial performance of Pagerwojo, Kec. Limbangan, Kab. Kendal.

- 1. Expenditure Efficiency Ratio**

Expenditure efficiency ratio which describes the comparison between the total realization of expenditure (expenditure) for one period with the budget received. The smaller the efficiency ratio means the better financial performance. The level of efficiency is measured by comparing the realization of expenditure with total income. This ratio is used to measure the level of budget savings made by the government.

- 2. Effectiveness Ratio**

Effectiveness ratio is a description of the ability of the village government to compare the relationship between the village's original income and the target of the village's original income which is then multiplied by one hundred in the form of a percentage

. The higher the effectiveness ratio, the

better the village's capacity.

H1 = Expenditure Efficiency Ratio has a positive and significant impact on Financial Performance

H2 = Effectiveness Ratio has a positive and significant impact on industrial Financial Performance

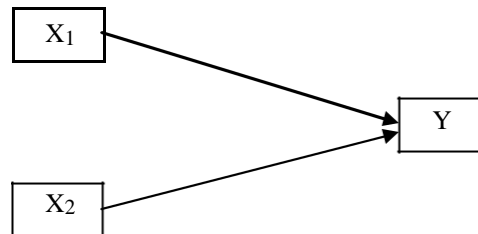


Figure 1. Relationship of Variables, Expenditure Efficiency Ratio, Effectiveness Ratio and Financial Performance.

Description

X₁ = Variable 1 (Expenditure Efficiency Ratio)

X₂ = Variable 2 (Effectiveness Ratio)

Y = Financial Performance

Collecting Data

In carrying out this final project, several techniques used by the author in collecting data are as follows:

1. Observation Technique

That is a technique by conducting direct observations to obtain data related to the discussion and recording directly from written sources at the research location.

2. Interview Techniques

That is a technique that is carried out by communicating directly with parties related to the object of research being observed to obtain and collect data through direct interviews with financial officers at the Pagerwojo Village Hall Office, Kec. Limbangan, Kab. Kendal who is the source information to obtain data related to this research.

3. Documentation Techniques

One of the data collection techniques related to how to record research data

contained in notebooks or other archives.

RESULTS AND DISCUSSION

Expenditure efficiency ratio which describes the comparison between the total realization of expenditure (expenditure) for one period with the budget received. The smaller the efficiency ratio means the better financial performance. The level of efficiency is measured by comparing the realization of expenditure with total income. This ratio is used to measure the level of budget savings made by the government. Based on the results of the efficiency analysis during the 2019-2021 fiscal year period, the efficiency level of the Pagerwojo APBDesa has an inefficient tendency.

Effectiveness is a description of the ability of the village government to compare the relationship between village original income and the village original income target which is then multiplied by one hundred in the form of a percentage. The higher the effectiveness ratio, the better the village's capacity. Based on the results of the analysis, it is stated that the level of effectiveness of the management of Pagerwojo Village in 2019-2021 is at an effective level. From these results it can also be seen that the level of effectiveness of Pagerwojo Village's financial management has been stable.

1. Budget Report Using Efficiency Ratio

In government organizations to measure financial performance there are several performance measures as proposed by Widodo Halim (2012), one of which is:

Expenditure efficiency ratio which describes the comparison between the total realization of expenditure (expenditure) for one period with the budget received. The smaller the efficiency ratio means the better financial performance. The level of efficiency is measured by comparing the realization of expenditure with total income. This ratio is used to measure the level of budget savings made by the government. To analyze the efficiency level in the Village Revenue and Expenditure Budget (APBDes) by looking at the comparison between the realization of the revenue budget and the realization of the expenditure budget as follows:

$$\text{Efisiensi} = \frac{\text{Realisasi Belanja Desa}}{\text{Realisasi Pendapatan Desa}} \times 100\%$$

Figure 2. Efisiensi APBDes

The following is the measurement of the efficiency level of the Pagerwojo APBDesa for 2019-2021, which is known through the ratio between the realization of village expenditures and the realization of village income:

Table 1. Expenditure Efficiency Ratio APBDesa Pagerwojo Tahun 2019-2021

Tahun	Belanja (Rp)	Pendapatan (Rp)	Rasio (%)	Keterangan
2019	1.560.737.261	1.406.636.982	110,95%	Tidak Efisien
2020	1.454.166.349	1.504.166.349	96,67%	Kurang Efisien
2021	1.428.400.929	1.351.400.929	105,69%	Tidak Efisien
Rata-rata	1.481.101.513	951.856.767	104,43%	Tidak Efisien

Source: APBDesa Pagerwojo Tahun 2019-2021 (2022)

Based on the results of the efficiency analysis in table 1 during the 2019-2021 fiscal year period, the efficiency level of the Pagerwojo APBDesa has an inefficient tendency, with an average efficiency level of above 100%, which is 104.43%.

2. Budget Report Using Effectiveness Ratio

Effectiveness is a description of the ability of the village government to compare the relationship between village original income and the village original income target which is then multiplied by one hundred in the form of a percentage. The higher the effectiveness ratio, the better the village's capacity.

To analyze the effectiveness of the budget, it can be seen from the comparison between the Village Original Income (PAD) budget and the realization of Village Original Income (PAD) as follows:

$$\text{Efektif} = \frac{\text{Pendapatan Asli Desa}}{\text{Realisasi Pendapatan Asli Desa}} \times 100\%$$

Figure 3. Efektivitas APBDes

The following is the measurement of the effectiveness of the Pagerwojo APBDesa for the 2019-2021 budget year, which is known through the ratio between the Village Original Income Budget (PAD) and the Village Original Income Relationship (PAD):

Table 2. Effectiveness Ratio APBDesa Pagerwojo Tahun 2019-2021

Tahun	Anggaran PAD (Rp)	Realisasi PAD (Rp)	Rasio (%)	Keterangan
2019	83.448.000	83.448.000	100%	Efektif
2020	103.350.000	103.350.000	100%	Efektif
2021	96.000.000	96.000.000	100%	Efektif
Rata-rata	94.226.000	94.226.000	100%	Efektif

Source: Apbdesa Pagerwojo Tahun 2019-2021 (2022)

Based on the results of the analysis, it is stated that the level of effectiveness of the management of Pagerwojo Village in 2019-2021 is at an effective level. From these results it can also be seen that the level of effectiveness of Pagerwojo Village's financial management has been stable, with an average effectiveness level of 100%. Thus, it means that the level of effectiveness of Pagerwojo Village's financial management is already effective. Thus, it means that the level of effectiveness of Pagerwojo Village's financial management is already effective.

CONCLUSIONS AND RECOMMENDATIONS

Based on the data obtained in this study which has gone through the correlation test and the significance test, it can be concluded that:

Based on the results of the analysis and the results of previous studies, the authors conclude from the results of research on the Analysis of Efficiency and Effectiveness of the Village Budget (APBDes) at the Pagerwojo Village Hall Office, Kec. Limbangan, Kab. Kendal as follows:

1. The efficiency level of village financial management at the Pagerwojo Village Hall Office from 2019 to 2021 is at an inefficient level. With a percentage ratio of the efficiency level of village financial management reaching 110.95%. Which means that the efficiency of village financial management in the three years is still inefficient because the village budget is still high when compared to the village income budget.
2. The level of effectiveness of village financial management at the Pagerwojo Village Hall Office during 2019 to 2021 tends to be stable, with an average

effectiveness level of 100%. Thus, it means that the level of effectiveness of Pagerwojo Village's financial management is already effective, this shows that the performance of the Pagerwojo Village government in realizing Village Original Income (PAD) based on the village's real potential in 2019 to 2021 has been very good.

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