Analysis Of The Effectiveness Of Village Revenue And Expenditure Budget Management (Krueng Simpo Village, Juli District)

Murti Sari Dewi [1*], Nurul Amini [1], Farhati [1], Zuhra Syahrul [1], Putri Azzuhra [1]
[1] Universitas Islam Kebangsaan Indonesia

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ABSTRACT

This study aims to analyze the effectiveness of managing the Village Revenue and Expenditure Budget (APBDes) in Gampong Krueng Simpo, Juli Sub-district, Bireuen Regency. The research employed a qualitative descriptive approach with data collected through interviews, observation, and documentation. Data were analyzed interactively through reduction, display, and conclusion drawing techniques. The findings indicate that APBDes management in Gampong Krueng Simpo is relatively effective in terms of planning, implementation, and supervision. This is reflected in community participation during village planning meetings, budget transparency, and the alignment of development programs with predetermined plans. Furthermore, village officials play active roles, and supervision is carried out systematically by Tuha Peut. However, some challenges remain, including limited human resources in information technology, low community involvement in monitoring, and external factors such as geography and weather affecting the implementation of physical projects. Overall, the 2024 fiscal year demonstrates a balanced and healthy village financial management, oriented toward community empowerment and the development of local economic potential.

Corresponding Author:
Murti Sari Dewi | Universitas Islam Kebangsaan Indonesia
Email: murtisaridewi@uniki.ac.id

1. Introduction

Village autonomy is a tangible form of government decentralization policy that gives broader authority to villages to regulate and manage the interests of their communities. Law Number 6 of 2014 concerning Villages emphasizes that a village is a legal community unit that has the authority to organize government, carry out development, foster the community, and empower the community based on community initiatives, rights of origin, and customs recognized in the government system of the Unitary State of the Republic of Indonesia. Especially in Aceh, the mention of villages is known as gampong as regulated in Law Number 11 of 2006 concerning the Government of Aceh. With this legal basis, the village is not only an object of development, but also a subject that plays an important role in managing resources, including in terms of village finance.

Village financial management is a very crucial aspect in realizing community welfare. The Village Revenue and Expenditure Budget (APBDes) is the main instrument in planning and realizing village development. The APBDes contains an annual financial plan prepared by the village government together with the Village Consultative Body (BPD), with a structure that includes revenue, expenditure, and financing. The source of village income comes from the village's original income, transfers from the central and regional governments, and other legitimate income. Furthermore, the funds are allocated to finance various fields such as government administration, development, community development, community empowerment, to disaster management and emergencies.

The effectiveness of the management of the APBDes is an important issue because the limited village funds require that each budget allocation really provide maximum benefits. Effectiveness is defined as the level of success in achieving a set goal. In the context of APBDes management, effectiveness means the extent to which budget planning can be realized according to the goals of village development, so that the results can be felt directly by the community. According to Mardiasmo (2018), effectiveness is related to the accuracy of budget use targets, while efficiency emphasizes more on cost optimization. Therefore, effective APBDes management must be accompanied by transparency and accountability so that the community can assess and supervise the running of village government.

Public information disclosure related to village finance is a form of transparency that can increase community participation. Accountability, on the other hand, demands accountability of village officials in using village funds in accordance with applicable regulations. High community participation in the planning, implementation, and supervision of the APBDes is also an important indicator in realizing good village financial governance. However, in practice, many villages still face obstacles. Common problems include the limited human resources of village officials, weak mastery of information technology, low community involvement in the supervision stage, delays in disbursing village funds, and difficulties in compiling financial accountability reports.

Krueng Simpo Village in July District, Bireuen Regency, is one of the interesting villages to study in terms of the effectiveness of APBDes management. Geographically, Krueng Simpo has a fairly large area with a population of around 1,389 people. The socio-economic conditions of the community that are still developing make the management of the APBDes very decisive in the direction of gampong development. Based on financial data for 2021-2024, the total utilization of village funds reached IDR 5,045,634,364. Of this amount, the largest allocation is used for disaster management, emergencies, and emergencies of 25.28%, most of which is allocated for Direct Cash Assistance (BLT). Meanwhile, community empowerment received a portion of 13.98%, community development 13.66%, government administration 6.67%, and development implementation of 20.41%. This allocation pattern shows that village funds in Krueng Simpo are more focused on overcoming emergency conditions, thus raising questions about whether the strategy has been effective in improving the welfare of the community.

The above phenomenon shows that there are real challenges in the management of the APBDes. Although administratively the management of the APBDes in Krueng Simpo has been carried out according to procedures, in its implementation there are still obstacles such as low community participation in supervision, limited capacity of apparatus in managing technology, and geographical conditions that affect the realization of physical development. On the other hand, people's demands for transparency and accountability are increasing. This makes research on the effectiveness of APBDes management very important, both to provide a real picture of conditions on the ground and to find strategic solutions in improving village financial governance.

A number of previous studies have highlighted the effectiveness of the APBDes in various regions. Nugraha (2019) found that the effectiveness of APBDes management in Trantang Sakti Village is still relatively low with an average spending effectiveness of around 52%–55%. Octaviani (2018) stated that the effectiveness of the APBDes in Cangkuang Village, Bandung Regency has not been optimal due to the lack of community participation in planning. Meanwhile, Amin (2017) emphasized that the quality of human resources, good coordination, and community participation are key factors that determine the effectiveness of APBDes management. The results of the previous study showed that there were variations in the level of effectiveness of APBDes management between regions, depending on social, economic, and village government conditions.

With reference to theoretical studies and previous research findings, this study is focused on analyzing the effectiveness of APBDes management in Krueng Simpo Village, Juli District, Bireuen Regency in the 2024 Fiscal Year. The purpose of this study is to find out the extent to which the APBDes are managed effectively, what factors affect its effectiveness, and how the results of APBDes management can contribute to improving community welfare. This research is expected to provide theoretical benefits in enriching the literature on village financial governance, practical benefits for village officials as input in improving the management system, and policy benefits for local governments in formulating strategies for village financial supervision and coaching in the future.

Thus, this introduction emphasizes the urgency of research on the effectiveness of APBDes management in Gampong Krueng Simpo. This study is expected to be able to contribute not only in the academic realm, but also as a practical recommendation for improving village financial governance that is more transparent, accountable, and oriented towards village community empowerment.

2. Research Methods

This study uses a qualitative descriptive approach with the aim of analyzing the effectiveness of the management of the Village Revenue and Expenditure Budget (APBDes) in Krueng Simpo, Juli District, Bireuen Regency. The location of the research is set in Gampong Krueng Simpo with a implementation time in the 2024 Fiscal Year.

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The subjects of the study include gampong devices, Tuha Peut, and communities involved in the process of planning, implementing, and supervising the APBDes. The research data was obtained through three data collection techniques, namely: in-depth interviews, field observations, and documentation studies on village financial documents, APBDes realization reports, and related regulations.

Data analysis is carried out interactively with the stages of data reduction, data presentation, and conclusion drawn. The validity of the data is obtained through source triangulation and triangulation techniques, so that the results of the research can be scientifically accounted for.

This method was chosen to provide a comprehensive overview of the conditions of APBDes management and the factors that affect its effectiveness in improving the welfare of village communities.

3. Result and Discussion

General Condition of APBDes Gampong Krueng Simpo

Based on the APBDes realization report for the 2021–2024 fiscal year, the total funds managed by Gampong Krueng Simpo reached IDR 5,045,634,364. Details of budget distribution are shown in Table 1.

Table 1. (APBDes) Gampong Krueng Simpo in 2021-2024

T.A	Government Administration (RP)	Development Implementation (RP)	Community Development (RP)	Community Empowerment (RP)	Disaster Management, Emergencies and Emergencies (RP)	Total
2021	301.493.000	538.631.145	230.975.000	54.000.000	646.461.440	1.771.542638
2022	311.405.400	94.400.000	102.792.480	199.691.520	418.400.000	1.126.689.400
2023	383.142.755	212.000.000	151.000.000	221.387.800	105.000.000	1.072.530.555
2024	348.083.970	184.000.000	203.800.000	229.387.800	104.600.000	1.074.871.771
Total	1.344.125.125	1.029.031.145	688.567.480	704.467.120	1.274.461.440	
Percentage %	6,67%	20,41%	13,66%	13,98%	25,28%	

Data source: Krueng Simpo Village Data

Based on the table above, it can be seen that the use of village funds for the last four years Rp. 5,045,634,364 and is prioritized in Disaster Management, Emergency and Urgent Situations by 25.28% which is used for Direct Cash Assistance (BLT). while 13.98% is used for Community Empowerment and the rest for Government Implementation activities. This has a very big influence on the welfare of the community both in terms of disaster management, Emergency and Urgent Situations, Community Empowerment, Health, Education, Posyandu, especially in Krueng Simpo Village, July District, Bireuen Regency. And in PERMENDESA PDTT 13 of 2020 it is explained that the village law mandates that the purpose of village development is to prosper the village community.

Effectiveness in Planning

APBDes planning is carried out through village development planning deliberations (Musrenbangdes). The results of the study show that planning is relatively effective because it involves elements of the community, village officials, and Tuha Peut. Program proposals are generally according to needs, such as the construction of environmental roads and the strengthening of social assistance programs. However, community participation is still limited to certain groups, so it is necessary to increase inclusivity.

Implementation Effectiveness

The implementation of the 2024 APBDes generally runs according to the Village Government Work Plan (RKPDes). Priority programs that have been successfully implemented include the distribution of BLT, road construction, and economic empowerment programs. The obstacles found are the delay in disbursing village funds so that some physical activities are delayed, as well as the limited ability of village officials to operate a technology-based financial system.

Effectiveness of Supervision

The supervision of the APBDes is carried out by Tuha Peut and supported by the community. The findings of the study show that internal supervision runs well through evaluation and accountability reports. However, community involvement is still low due to the lack of socialization of financial reports and the lack of public understanding of the village budget mechanism.

Effectiveness of APBDes Management

The effectiveness of the management of the Village Revenue and Expenditure Budget (APBDes) in Krueng Simpo Village is generally going well. This can be seen from the participatory planning process, the implementation of programs as needed, and systematic evaluation and supervision.

If analyzed based on Richard M. Steers' theory of organizational effectiveness, there are three main components, namely input, process, and output. Input in the context of the APBDes is community-based planning through hamlet deliberation to gampong deliberation. The process is in the form of implementing programs according to the RKPDes, for example the construction of concrete rebates, meunasah, study centers, toilets, and waterways, which are carried out with a labor-intensive system so as to involve local communities. The output produced can be seen from various physical developments that are evenly distributed in the six hamlets, as well as economic benefits for the community. Thus, the management of the APBDes in Krueng Simpo has shown the integration between inputs, processes, and outputs as referred to in the Steers theory.

From the perspective of good governance according to UNDP, the management of the APBDes in Krueng Simpo has also implemented the main principles of good governance. The principle of participation is seen in the involvement of the community in planning. Transparency is carried out by opening access to information through village bulletin boards. Accountability is shown by accountability reports that are examined by internal supervisory institutions (Tuha Peut). Responsiveness can be seen in village government policies that are tailored to the needs of residents, for example the construction of waterways in flood-prone areas and road repairs in remote hamlets.

Factors Affecting Effectiveness

Although in general it is quite effective, there are a number of factors that affect the level of effectiveness of APBDes management in Gampong Krueng Simpo. First, the capacity of human resources. Village officials are quite disciplined in administration, but still face obstacles in mastering information technology, especially village financial applications (Siskeudes). Second, community participation. Residents' enthusiasm is high at the planning stage, but still low in the supervision stage. Third, the internal supervision system. The existence of Tuha Peut plays a significant role in controlling the use of village funds, although its effectiveness can be increased with wider community support. Fourth, external factors such as geographical conditions and delays in disbursing funds that affect the timeliness of the implementation of activities.

Based on the findings of the field and supported by previous research by Rijal et al. (2021) which stated that accountability and transparency play a major role in the effectiveness of village financial governance, as well as research by Sawitri and Musmini (2022) which emphasized the importance of apparatus competence and internal control. A similar thing was also found by Setyowati and Hartono (2021), that community participation in village deliberations has a direct effect on the effectiveness of the programs carried out. Thus, the success of the management of the APBDes in Krueng Simpo is not only determined by the size of the funds, but also by the quality of the apparatus, citizen participation, and coordination and supervision carried out in layers.

Results of APBDes Management

The management of the 2024 Gampong Krueng Simpo APBDes basically reflects the principles of good governance, although there is still room for improvement. The principle of participation is clearly seen in planning through hamlet deliberation to gampong deliberation. Transparency is carried out by delivering budget information to the public, both through deliberative forums and information boards. Accountability is realized through accountability reports that are neatly documented and verified by Tuha Peut.

In terms of results, various physical development programs such as concrete rebates, meunasah, MCK, and recitation halls have been realized on time according to the budget. The village government was also able to close the 2024 fiscal year with a surplus condition, showing that village funds were managed quite efficiently. However, public participation in the supervision stage is still low, and the capacity of the apparatus in the use of information technology still needs to be increased.

Overall, the management of the APBDes in Gampong Krueng Simpo has shown quite good effectiveness, with indicators of integration between inputs, processes, and outputs, as well as the application of good governance principles. However, increasing the capacity of the apparatus, strengthening the role of the community in supervision, and optimizing information technology remains an important agenda to achieve more ideal village financial management.

4. Conclusion and Suggestions

Conclusion

This study concludes that the management of the Village Revenue and Expenditure Budget (APBDes) in Krueng Simpo Village, Juli District, Bireuen Regency in the 2021-2024 Fiscal Year has been running quite effectively. This effectiveness can be seen from the participatory planning process, the implementation of programs according to the needs of the community, and the existence of internal supervision through the Tuha Peut institution. The application of good governance principles can also be observed in the aspects of transparency, accountability, participation, and responsiveness, although there are still obstacles in the form of limited mastery of information technology and low public participation at the supervision stage.

In terms of results, the use of village funds has made a real contribution to infrastructure development, community empowerment, and social programs, even the village government was able to close the fiscal year with surplus conditions. These findings prove that the integration of inputs, processes, and outputs as described in Richard M. Steers' theory of organizational effectiveness has been realized, and the principles of good governance according to UNDP have been implemented.

Suggestion

Based on the results of the study, it is recommended that village officials increase capacity in the field of administration and information technology, especially in the use of village financial applications, so that village fund management can be carried out in a more modern and accurate manner. Community participation also needs to be expanded not only at the planning stage, but also in implementation and supervision, through more intensive socialization of financial reports and village activities. In addition, coordination between village apparatus and internal supervisory institutions such as Tuha Peut needs to be strengthened so that the entire APBDes management process can run more transparently, accountably, and responsive to the needs of the community. The use of village funds should not only be focused on physical development, but also directed at the development of human resources and productive economic sectors in order to encourage independence and improve community welfare in a sustainable manner.

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