



MANAGEMENT OF VILLAGE REVENUE AND EXPENDITURE BUDGET IN MARISA DISTRICT

PENGELOLAAN ANGGARAN PENDAPATAN DAN BELANJA DESA DI KECAMATAN MARISA

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DOI: <https://doi.org/10.62567/micjo.v2i3.833>

Article info:

Submitted: 24/05/25

Accepted: 13/07/25

Published: 30/07/25

Abstract

The purpose of this research is to analyze the management of the Village Revenue and Expenditure Budget (APBDes) in Marisa District. This study limits its focus to the aspects of planning, allocation, implementation, supervision and accountability, and reporting of APBDes. This research employs a quantitative method with a descriptive approach. The research population comprises all village officials in Marisa District, totaling 110 individuals, and the sample was drawn using a saturated sampling (census) technique. Data was collected through questionnaires completed by the Village Government. The research findings indicate that the overall management of APBDes in Marisa District is generally very good. APBDes planning is assessed as very good, characterized by transparency in village deliberations, effectiveness in addressing community problems and needs, and alignment of the Village Medium-Term Development Plan (RPJMDes) with community aspirations. Sources

Keywords : APBDes Management, Planning, Allocation, Implementation, Supervision, Reporting, Village Government

Abstrak

Tujuan dari penelitian ini adalah untuk menganalisis pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes) di Kecamatan Marisa. Penelitian ini membatasi fokus pada aspek perencanaan, pengalokasian, pelaksanaan, pengawasan dan akuntabilitas, serta pelaporan APBDes. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif. Populasi penelitian ini adalah seluruh perangkat desa di Kecamatan Marisa, berjumlah 110 orang, dan sampel diambil menggunakan teknik sampling jenuh (sensus). Data dikumpulkan



melalui kuesioner yang diisi oleh Pemerintah Desa. Hasil penelitian menunjukkan bahwa pengelolaan APBDes di Kecamatan Marisa secara umum sudah sangat baik. Perencanaan APBDes dinilai sangat baik, dengan adanya transparansi dalam musyawarah desa, efektivitas dalam menyelesaikan masalah dan kebutuhan masyarakat, serta kesesuaian RPJMDes dengan aspirasi masyarakat.

Kata Kunci : Pengelolaan APBDes, Perencanaan, Alokasi, Pelaksanaan, Pengawasan, Pelaporan, Pemerintah Desa

1. INTRODUCTION

The management of the Village Revenue and Expenditure Budget (APBDes) is a crucial aspect of effective and transparent village governance. This budgetary management is paramount for supporting community development and welfare. As the smallest unit of government, villages bear the responsibility of efficiently managing financial resources to meet community needs and implement planned development programs. According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning village financial management, village finance encompasses all rights and obligations of the Village that can be valued with money, as well as all forms of money and goods related to the exercise of village rights and obligations. This regulation aims to establish transparent, accountable, and participative planning, implementation, administration, reporting, and accountability of village financial management, carried out in an orderly and disciplined manner.

Specifically, Article 9 of the Minister of Home Affairs Regulation Number 20 of 2018 defines the Village Revenue and Expenditure Budget (APBDes) as a financial plan for village governance that is discussed and jointly approved by the Village Government and the Village Consultative Body (BPD), and subsequently stipulated through a village regulation. As the lowest autonomous region, villages inherently become objects of fiscal decentralization, receiving funds from both central and regional governments. Village financial management is then translated into village policies in the form of the APBDes. The capacity of village government officials and the extent of community participation are crucial factors in the development process.

In reality, village development strongly necessitates active community involvement. This participation extends not only to planning but also to the implementation of village development programs, thereby ensuring a positive perception of village officials in their primary duty of serving the community. This is particularly important given the numerous potentials and challenges faced by villages, such as poverty alleviation, infrastructure improvement, and local economic empowerment.

A common challenge is that many villagers do not clearly understand how the APBDes is compiled and utilized. The lack of transparency in disseminating village financial information often leads to low community participation in the budgeting and oversight processes. Village governments frequently encounter constraints regarding the capacity of village officials to manage budgets professionally. Insufficient understanding of village financial regulations and reporting systems can result in administrative errors and potentially lead to misuse of funds. Furthermore, many villages tend to prioritize infrastructure development over community economic empowerment programs, which often results in suboptimal direct impact on improving the economic welfare of the village community.



A transparent and accountable APBDes is expected to increase community participation in decision-making, ensuring that every allocated budget has a maximum impact on village development. Research by Endah (2020) indicates that village development funds originate from Village Original Income (PADes) and transfer funds. Village expenditures encompass all village account disbursements that represent village obligations within one fiscal year, which will not be repaid. These expenditures are used to finance the implementation of village authorities and are categorized into five types: village government administration, village development, village community fostering, village community empowerment, and unforeseen expenditures.

Effective APBDes management not only focuses on financial aspects but also broadly impacts community participation and trust in the village government. By involving the community in the planning and implementation of programs, villages can foster a collaborative ecosystem that encourages active citizen engagement in development. Rahmayani (2022) explains that every stage of the village financial process, including the village budget and revenue, has specific rules that must be understood and executed within defined timelines. Local governments collaborate with communities in implementing Village Fund Allocation (ADD), an effort to promote growth and empowerment in villages. The ADD encourages village community participation in developing and empowering existing potentials.

Following program initiation, the subsequent crucial step involves evaluating results to assess achieved benefits and identify areas for improvement. By thoroughly analyzing the management of village revenue and expenditure, the village government can ensure that available resources are utilized optimally for the welfare of the local community (Dianti, 2024). Marisa District, as part of Pohuwato Regency, possesses abundant natural and social resources. Within the context of village autonomy, the management of the APBDes in Marisa District becomes highly significant in supporting local development and community welfare. With the presence of village funds, village governments have the opportunity to plan and implement programs aligned with community needs and priorities. Marisa District is also a diverse region, encompassing various social, economic, and cultural conditions. The APBDes in Marisa District exhibits a diverse range of PPBDes across its 8 villages.

Observations in Marisa District reveal several gaps in APBDes management, particularly regarding access to village deliberation decisions, which are not fully accessible to all citizens. There is also a lack of effectiveness and efficiency in the use of allocated funds for village infrastructure, and community empowerment programs funded by the village are still suboptimal in boosting the village economy and have not significantly improved the quality of life for villagers. Additionally, social services funded by the village to improve community health are still lacking. Furthermore, the information presented in the Accountability Reports (LPJ) is often incomplete and inaccurate, follow-up on audit findings is slow, and internal oversight procedures are not consistently followed by all involved parties.

Moreover, many villages, especially in Marisa Village, have very limited income sources. Reliance on transfer funds from the central government makes villages vulnerable and hinders the development of programs that could directly reduce poverty. These issues significantly impact poverty alleviation efforts, highlighting the discrepancy between the expectations of targeted village fund usage and the reality of implementation in achieving optimal poverty reduction. Through transparent, accountable, and participatory APBDes management, Marisa District has the opportunity to achieve sustainable development goals,



enhance community quality of life, and strengthen regional competitiveness. Therefore, it is crucial for all stakeholders, including the village government, community, and related institutions, to collaborate in formulating and implementing effective and efficient budget management strategies. This must align with Pohuwato Regent Regulation No. 1 of 2023 concerning Guidelines for Village Financial Management in Pohuwato Regency, Chapter III, Article 4, Paragraph 1, which states that village finances are managed based on the principles of transparency, accountability, participation, and are carried out with order and budget discipline. The Village APB is the basis for village financial management for one fiscal year, from January 1st to December 31st. Furthermore, Minister of Finance Regulation (PMK) Number 145 of 2023 concerning Village Fund Management regulates various aspects of Village Fund management in Indonesia, including budgeting, allocation, disbursement, administration, accountability and reporting, utilization, monitoring and evaluation, and cessation and/or postponement of Village Fund disbursement. The primary objective of PMK 145/2023 is to ensure that Village Fund management is transparent, accountable, and on target, supporting the funding of village government administration, development implementation, community empowerment, and other community activities. This PMK also regulates the role of state treasury officials in Village Fund management, the budgeting and allocation process, disbursement mechanisms, and administration and reporting procedures. Monitoring and evaluation of Village Fund utilization are also regulated to ensure funds are used as intended and provide maximum benefits for the village community. Based on this background, this research aims to explore "Management of Village Revenue and Expenditure Budget in Marisa District" to understand how these factors can benefit the community and village officials, and aid in the development of sound budget and expenditure management policies.

2. RESEARCH METHOD

This study employs a quantitative approach with a descriptive research design. Quantitative research, as described by Creswell (2019), involves testing theories by analyzing relationships between variables, which are measured using research instruments to produce numerical data for statistical analysis. The descriptive approach, as noted by West (Darmawan, 2013), focuses on collecting data to examine current conditions or events, aiming to accurately and comprehensively report the characteristics of the research object or subject without modification or interpretation. This methodology was chosen to thoroughly describe the current state of APBDes management in Marisa District.

The research was conducted in Marisa District, Pohuwato Regency, Gorontalo Province, from October 2024 to May 2025. The population for this study consisted of all 110 village officials within Marisa District. A saturated sampling (census) technique was utilized, meaning all members of the population were included as the sample. Data collection primarily relied on questionnaires administered to these village officials, gathering information on various aspects of APBDes management.



3. RESULTS AND DISCUSSION

Validity Test

The overall performance of APBDes management in Marisa District was assessed across several key aspects. The following table summarizes the average scores and interpretation for each aspect.

Table 1. Validity Test Results

Indicator	Statement	r_{count}	r_{table}	Information	Status
Planning	1	0.560	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	2	0.514	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	3	0.555	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	4	0.446	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	5	0.532	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	6	0.498	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	7	0.643	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	8	0.528	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	9	0.661	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
Allocation	10	0.619	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	11	0.446	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	12	0.614	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	13	0.575	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	14	0.570	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	15	0.407	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	16	0.516	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
Implementation	17	0.587	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	18	0.525	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	19	0.650	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	20	0.592	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	21	0.591	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	22	0.520	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
Supervision and Accountability	23	0.520	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	24	0.526	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	25	0.590	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	26	0.492	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	27	0.568	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	28	0.553	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	29	0.488	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	30	0.540	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	31	0.482	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
Reporting	32	0.479	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	33	0.519	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	34	0.442	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
	35	0.537	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid

Source: SPSS Processed Data, 2025



Based on the validity test of the statements above, from 35 statements used to measure the validity of the Village Revenue and Expenditure Budget (APBDes) management variable, it was found that all statements had a calculated r-value greater than the r- table of 0.361, so they were said to meet the validity test and were used for collecting research data.



Reliability Test

Table 2. Reliability Test Results

Variables	Coefficient	Number	Information	Status
Management of Village Revenue and Expenditure Budget (APBDes)	0.926	0.6	<i>Cronbah Alpha</i> value is greater than	Reliable

Source: SPSS Processed Data, 2025

Based on the results of the analysis using the *Cronbach alpha technique* as presented in the table above, a reliability coefficient value of 0.926 was obtained. *The Cronbach's Alpha coefficient value* is greater than the predetermined value of 0.6. This shows that the instrument used in the Village Revenue and Expenditure Budget (APBDes) management variable in this study can be used for further research.

Data Analysis Results

1. Planning

Table 3. Frequency Distribution of Planning Indicator Answers

No.	Indicator	5	4	3	2	1	Weight
1.	Decisions taken in village deliberations are always transparent	47	63	6	0	0	505
		235	252	18	0	0	
		42.73%	57.27%	5.45%	0	0	
2.	Decisions taken in village deliberations are accessible to all residents.	24	64	22	0	0	442
		120	256	66	0	0	
		21.82	58.18	20.00	0	0	
3.	Village deliberations are effective in solving problems	44	48	18	0	0	446
		220	192	54	0	0	
		40.00%	43.64%	16.36%	0	0	
4.	Village deliberations are effective in resolving community needs	43	55	12	0	0	471
		215	220	36	0	0	
		39.09%	50.00%	10.91%	0	0	
5.	RPJMDes is prepared according to the needs of the village community	46	59	5	0	0	481
		230	236	15	0	0	
		41.82%	53.64%	4.55%	0	0	
6.	RPJMDes is prepared according to the aspirations of	44	55	11	0	0	473
		220	220	33	0	0	
		40.00%	50.00%	10.00%	0	0	



No.	Indicator	5	4	3	2	1	Weight
	the village community						
7.	Village deliberations are effective in identifying and setting development priorities in the RPJMDes	45	55	10	0	0	475
		225	220	30	0	0	
		40.91%	50.00%	9.09%	0	0	
8.	Development priorities are determined in village deliberations according to community needs.	35	64	11	0	0	464
		175	256	33	0	0	
		31.82%	58.18%	10.00%	0	0	
9.	Village communities are actively involved in determining development priorities in village deliberations.	37	57	16	0	0	461
		185	228	48	0	0	
		33.64%	51.82%	14.55%	0	0	
Cumulative		1825	2080	348	0	0	4253
		42.91%	48.91%	8.18%	0%	0%	

Source: Data Processing Results, 2025

Based on the table above, it shows that the management of the Village Revenue and Expenditure Budget (APBDes) related to APBDes planning in Marisa District is in the very good category with a score of 4253 from a maximum score of 4950 or at a percentage level of 85.92%.

In the first statement, namely related to decisions taken in village deliberations are always transparent, 47 respondents (42.73%) of the total 110 respondents stated very good, 63 respondents (57.27%) stated good, and 6 respondents (5.45%) stated less good. This shows that the village government has implemented budget planning well, because decisions taken in village deliberations are always transparent. The second statement, namely decisions taken in village deliberations are accessed by all residents, 24 respondents (21.82%) stated very good, 64 respondents (58.18%) stated good, and 22 respondents (20%) stated less good. This shows that the village government has implemented budget planning with, because decisions taken in village deliberations are accessed by all residents. The third statement, namely village deliberations are effective in solving problems, 44 respondents (40%) stated very good, 48 respondents (43.64%) stated good, and 18 respondents (16.36%) stated less good. This shows that the village government has implemented budget planning, because village deliberations are effective in solving problems.

The fourth statement is that village deliberation is effective in resolving community needs, as many as 43 respondents (39.09%) stated very good, 55 respondents (50%) stated good, and 12 respondents (10.91%) stated less good. This shows that the village government has implemented budget planning with, because village deliberation is effective in resolving



community needs. The fifth statement is that the RPJMDes is prepared according to the needs of the village community, as many as 46 respondents (41.82%) stated very good, 59 respondents (53.64%) stated good, and 5 respondents (4.55%) stated less good. This shows that the village government has implemented budget planning with, because the RPJMDes is prepared according to the needs of the village community. The sixth statement is that the RPJMDes is prepared according to the aspirations of the village community, as many as 44 respondents (40%) stated very good, 55 respondents (50%) stated good, and 11 respondents (10%) stated less good. This shows that the village government has implemented budget planning with, because the RPJMDes is prepared according to the aspirations of the village community. The seventh statement is that village deliberation is effective in identifying and determining development priorities in the RPJMDes, as many as 45 respondents (40.91%) stated very good, 55 respondents (50%) stated good, and 10 respondents (9.09%) stated less good. This shows that the village government has implemented budget planning with, because village deliberation is effective in identifying and determining development priorities in the RPJMDes.

Then the eighth statement is the development priorities set in the village deliberation according to the needs of the community as many as 35 respondents (31.82%) stated very good, 64 respondents (58.18%) stated good, and 11 respondents (10%) stated less good. This shows that the village government has implemented budget planning with, because the village development priorities set in the village deliberation are in accordance with the needs of the community. While for the last statement, namely the village community is actively involved in determining development priorities in the village deliberation as many as 37 respondents (33.64%) stated very good, 57 respondents (51.82%) stated good, and 16 respondents (14.55%) stated less good. This shows that the village government has implemented budget planning with, because the village community is actively involved in determining development priorities in the village deliberation.

Thus, from the results of respondents' responses related to planning in the management of the Village Revenue and Expenditure Budget (APBDes) in Marisa District, it was stated that it was very good, especially in decision-making, village deliberations were always transparent, implementing village deliberations effectively in solving problems, effective in solving community needs, RPJMDes which were prepared according to the needs of the village community and according to the aspirations of the village community and were effective in identifying and determining development priorities in the RPJMDes, always prioritizing development determined in village deliberations according to community needs, and village communities were actively involved in determining development priorities in village deliberations. However, in this APBDes planning, there are still problems encountered in the field that some decisions taken in village deliberations are still less accessible to all residents.

2. Allocation

Table 4. Frequency Distribution of Allocation Indicator Answers

No.	Indicator	5	4	3	2	1	Weight
1.	The budget allocated for village infrastructure is used effectively and efficiently	17	74	19	0	0	438
		85	296	57	0	0	
		15.45%	67.27%	17.27%	00.00%	0.00%	
2.	Infrastructure built with village budget provides	33	70	7	0	0	466
		165	280	21	0	0	



No.	Indicator	5	4	3	2	1	Weight
	significant benefits to the community.	30.00%	63.64%	6.36%	0.00%	0.00%	
3.	Community empowerment programs funded by the village have improved the village economy	19	72	19	0	0	440
		95	288	57	0	0	
		17.27%	65.45%	17.27%	0.00%	0.00%	
4.	Community empowerment funds provide significant benefits for improving the quality of life of village residents.	20	71	19	0	0	441
		100	284	57	0	0	
		18.18%	64.55%	17.27%	0.00%	0.00%	
5.	Village-funded social service programs are designed to be sustainable in the long term.	25	80	5	0	0	460
		125	320	15	0	0	
		22.73%	72.73%	4.55%	0.00%	0.00%	
6.	Village-funded social services have improved community health.	23	67	20	0	0	443
		115	268	60	0	0	
		20.91%	60.91%	18.18%	0.00%	0.00%	
7.	Programs funded by village funds are of good quality	24	80	6	0	0	458
		120	320	18	0	0	
		21.82%	72.73%	5.45%	0.00%	0.00%	
Cumulative		805	2056	285	0	0	3146
		25.59%	65.35%	9.06%	0.00%	0.00%	

Source: Data Processing Results, 2025

Based on the table above, it shows that the results of the management of the Village Revenue and Expenditure Budget (APBDes) related to the allocation of APBDes in Marisa District are in the good category with a score of 3146 out of a maximum score of 3850 or at a percentage level of 81.71%. In the first statement, namely related to the budget allocated for village infrastructure being used effectively and efficiently, 17 respondents (15.45%) of the total 110 respondents stated very good, 74 respondents (67.27%) stated good, and 19 respondents (17.27%) stated less good. This shows that the village government in allocating the budget is good, because the budget allocated for village infrastructure can be used effectively and efficiently. The second statement, namely the infrastructure built with the village budget provides significant benefits to the community, as many as 33 respondents (30%) stated very good, 70 respondents (63.64%) stated good, and 7 respondents (6.36%) stated less good. This shows that the village government has allocated the budget well in terms of infrastructure built with the village budget providing significant benefits to the community. The third statement is that the community empowerment program funded by the village has improved the village economy as many as 19 respondents (17.27%) stated very well, 72 respondents (65.45%) stated good, and 19 respondents (17.27%) stated not good. This shows that the village government has allocated the budget well, because the community empowerment program funded by the village has improved the village economy.

The fourth statement is that community empowerment funds provide significant benefits for improving the quality of life of village residents, as many as 20 respondents (18.18%) stated very good, 71 respondents (64.55%) stated good, and 19 respondents (17.27%) stated less good. This shows that the village government has allocated the budget well, because community empowerment funds provide significant benefits for improving the quality of life of village residents. The fifth statement is that the social service program funded by the village is designed to be sustainable in the long term, as many as 25 respondents (22.73%) stated very



good, 80 respondents (72.73%) stated good, and 5 respondents (4.55%) stated less good. This shows that the village government in allocating the budget is good, because the social service program funded by the village is designed to be sustainable in the long term.

Then the sixth statement, namely social services funded by the village have improved public health, as many as 23 respondents (20.91%) stated very good, 67 respondents (60.91%) stated good, and 20 respondents (18.18%) stated not good. This shows that the village government in allocating the budget is good, because social services funded by the village have improved public health. While for the last statement, namely programs funded by village funds have good quality, as many as 24 respondents (21.82%) stated very good, 80 respondents (72.73%) stated good, and 6 respondents (5.45%) stated not good. This means that the village government in allocating the budget is good, because programs funded by village funds have good quality.

Thus, from the results of the respondents' responses related to the allocation in the management of the Village Revenue and Expenditure Budget (APBDes) in Marisa District, it was stated that it was good. Where the village government in allocating funds that emphasize the use of infrastructure built with the village budget provides significant benefits for the community, community empowerment programs funded by the village have improved the village economy, community empowerment funds provide significant benefits for improving the quality of life of village residents, social service programs funded by the village are designed to be sustainable in the long term, social services funded by the village have improved community health, and programs funded by village funds have good quality. However, in the allocation of APBDes there are still problems encountered, namely the village government allocates village funds based on the priority of community needs, community empowerment, and administrative activities and management of village government.

Implementation

Table 5. The pre-test and post-test of Control Class Descriptive Statistics

No.	Indicator	5	4	3	2	1	Weight
1.	Completion of programs funded by village funds has improved community welfare.	50	58	2	0	0	488
		250	232	6	0	0	
		45.45%	52.73%	1.82%	0.00%	0.00%	
2.	Programs funded by village funds were completed with satisfactory quality.	46	55	9	0	0	477
		230	220	27	0	0	
		41.82%	50.00%	8.18%	0.00%	0.00%	
3.	Programs funded by village funds are completed according to the specified schedule.	46	60	4	0	0	482
		230	240	12	0	0	
		41.82%	54.55%	3.64%	0.00%	0.00%	
4.	Information about the implementation schedule of programs funded by village funds is available and easily accessible to the public.	48	51	11	0	0	477
		240	204	33	0	0	
		43.64%	46.36%	10.00%	0.00%	0.00%	
5.	Village funds are used efficiently to achieve development goals	39	64	7	0	0	472
		195	256	21	0	0	
		35.45%	58.18%	6.36%	0.00%	0.00%	
6.	The quality of work funded by village funds has improved community welfare.	31	62	17	0	0	454
		155	248	51	0	0	
		28.18%	56.36%	15.45%	0.00%	0.00%	



No.	Indicator	5	4	3	2	1	Weight
	Cumulative	1300	1400	150	0	0	2850
		45.61%	49.12%	5.26%	0.00%	0.00%	

Based on the table above, it shows that the results of the management of the Village Revenue and Expenditure Budget (APBDes) related to the implementation of the APBDes in Marisa District are in the very good category with a score of 2850 from a maximum score of 3300 or at a percentage level of 86.36%. In the first statement, namely related to the completion of programs funded by village funds has improved community welfare, 50 respondents (45.45%) of the total 110 respondents stated very good, 58 respondents (52.73%) stated good, and 2 respondents (1.82%) stated less good. This shows that the village government is good at implementing village budget management, because the completion of programs funded by village funds has improved community welfare. The second statement, namely programs funded by village funds have been completed with satisfactory quality, 46 respondents (41.82%) stated very good, 55 respondents (50%) stated good, and 9 respondents (8.18%) stated less good. This shows that the village government is good at implementing village budget management, because programs funded by village funds have been completed with satisfactory quality.

The third statement is that the program funded by village funds was completed according to the predetermined schedule, as many as 46 respondents (41.82%) stated very good, 60 respondents (54.55%) stated good, and 4 respondents (3.64%) stated not good. This shows that the village government is good at implementing village budget management, because the program funded by village funds was completed according to the predetermined schedule. The fourth statement is that information about the program implementation schedule funded by village funds is available and easily accessible to the community, as many as 48 respondents (43.64%) stated very good, 51 respondents (46.36%) stated good, and 11 respondents (10%) stated not good. This shows that the village government is good at implementing village budget management, because information about the program implementation schedule funded by village funds is available and easily accessible to the community.

Then the fifth statement, namely village funds are used efficiently to achieve development goals, as many as 39 respondents (35.45%) stated very good, 64 respondents (58.18%) stated good, and 7 respondents (6.36%) stated not good. This shows that the village government is good at implementing village budget management, because village funds are used efficiently to achieve development goals. While for the last statement, namely the quality of work funded by village funds has improved community welfare, as many as 31 respondents (28.18%) stated very good, 62 respondents (56.36%) stated good, and 17 respondents (15.45%) stated not good. This shows that the village government is good at implementing village budget management, because the quality of work funded by village funds has improved community welfare.

Thus, from the results of the respondents' responses related to the implementation of the management of the Village Revenue and Expenditure Budget (APBDes) in Marisa District, it was stated that it was very good. where the village government in completing programs funded by village funds has improved the welfare of the community, the implementation of programs funded by village funds has been completed according to the specified schedule, the implementation of village funds is used efficiently to achieve development goals, and the quality of work funded by village funds has improved the welfare of the community. However, there are still problems encountered in the field that the community empowerment program funded by the village is still not optimal in improving the village economy and there is still a lack of information on the schedule for implementing programs funded by village funds available and easily accessible to the community.



Supervision and Accountability

Table 6. Frequency Distribution of Answers to Supervision and Accountability Indicators

No.	Indicator	5	4	3	2	1	Weight
1.	LPJ is submitted regularly at the end of each reporting period.	52	53	5	0	0	487
		260	212	15	0	0	
		47.27%	48.18%	4.55%	0.00%	0.00%	
2.	The information provided in the LPJ is complete and accurate	41	61	8	0	0	473
		205	244	24	0	0	
		37.27%	55.45%	7.27%	0.00%	0.00%	
3.	The LPJ is delivered transparently and can be accessed by all interested parties.	46	59	5	0	0	481
		230	236	15	0	0	
		41.82%	53.64%	4.55%	0.00%	0.00%	
4.	The results of the audit of the use of village funds show good quality and can be trusted.	49	53	8	0	0	481
		245	212	24	0	0	
		44.55%	48.18%	7.27%	0.00%	0.00%	
5.	Follow-up on audit findings is carried out effectively	32	66	12	0	0	460
		160	264	36	0	0	
		29.09%	60.00%	10.91%	0.00%	0.00%	
6.	Follow-up on audit findings is done quickly	39	56	15	0	0	464
		195	224	45	0	0	
		35.45%	50.91%	13.64%	0.00%	0.00%	
7.	Transparent and quality audit results increase public trust in village fund management.	44	61	5	0	0	479
		220	244	15	0	0	
		40.00%	55.45%	4.55%	0.00%	0.00%	
8.	Internal monitoring procedures in the village are followed properly by all parties involved	36	63	11	0	0	465
		180	252	33	0	0	
		32.73%	57.27%	10.00%	0.00%	0.00%	
9.	The internal control system is monitored and evaluated periodically to ensure its effectiveness.	49	54	7	0	0	482
		245	216	21	0	0	
		44.55%	49.09%	6.36%	0.00%	0.00%	
Cumulative		1940	2104	228	0	0	4272
		45.41%	49.25%	5.34%	0.00%	0.00%	

Source: Data Processing Results, 2025

Based on the table above, it shows that the results of the management of the Village Revenue and Expenditure Budget (APBDes) related to the supervision and accountability of the APBDes in Marisa District are in the very good category with a score of 4272 from a maximum score of 4950 or at a percentage level of 86.30%. In the first statement, namely related to the LPJ being submitted regularly at the end of each reporting period, 52 respondents (47.27%) of the total 110 respondents stated very good, 53 respondents (48.18%) stated good, and 5 respondents (4.55%) stated good. This shows that the village government in carrying out supervision and accountability for the budget is good, because the LPJ is submitted regularly at the end of each reporting period. The second statement is that the information submitted in the LPJ is complete and accurate, 41 respondents (37.27%) stated very good, 61 respondents (55.45%) stated good, and 8 respondents (7.27%) stated less good. This shows that the village government in carrying out supervision and accountability for the budget is good, because the information submitted in the LPJ is complete and accurate. The third statement is that the LPJ is submitted transparently and can be accessed by all interested parties, as many as 46 respondents



(41.82%) stated very good, 59 respondents (53.64%) stated good, and 5 respondents (4.55%) stated not good. This shows that the village government in carrying out supervision and accountability for the budget is good, because the LPJ is submitted transparently and can be accessed by all interested parties. The fourth statement is that the results of the audit on the use of village funds show good quality and can be trusted as many as 49 respondents (44.55%) stated very good, 53 respondents (48.18%) stated good, and 8 respondents (7.27%) stated not good. This shows that the village government in carrying out supervision and accountability for the budget is good, because the results of the audit on the use of village funds show good quality and can be trusted.

The fifth statement is that the follow-up to the audit findings is carried out effectively, as many as 32 respondents (29.09%) stated very good, 66 respondents (60%) stated good, and 12 respondents (10.91%) stated not good. This shows that the village government in carrying out supervision and accountability for the budget is good, because there is a follow-up to the audit findings carried out effectively. The sixth statement is that the follow-up to the audit findings is carried out quickly, as many as 39 respondents (35.45%) stated very good, 56 respondents (50.91%) stated good, and 15 respondents (13.64%) stated not good. This shows that the village government in carrying out supervision and accountability for the budget is good, because there is a follow-up to the audit findings carried out quickly. The seventh statement is that transparent and quality audit results increase public trust in the management of village funds, as many as 44 respondents (40%) stated very good, 61 respondents (55.45%) stated good, and 5 respondents (4.55%) stated not good. This shows that the village government is good at supervising and being accountable for the budget, because transparent and quality audit results increase public trust in the management of village funds.

Then the eighth statement, namely the internal supervision procedure in the village is followed well by all parties involved, as many as 36 respondents (32.73%) stated very good, 63 respondents (57.27%) stated good, and 11 respondents (10%) stated not good. This shows that the village government in carrying out supervision and accountability for the budget is good, because the internal supervision procedure in the village is followed well by all parties involved. While for the last statement, namely the internal supervision system is monitored and evaluated periodically to ensure its effectiveness, as many as 49 respondents (44.55%) stated very good, 54 respondents (49.09%) stated good, and 7 respondents (6.36%) stated not good. This shows that the village government in carrying out supervision and accountability for the budget is good, because the internal supervision system is monitored and evaluated periodically to ensure its effectiveness.

Thus, from the results of the respondents' responses related to supervision and accountability in the management of the Village Revenue and Expenditure Budget (APBDes) in Marisa District, it was stated that it was very good, where the village government submitted the LPJ regularly at the end of each reporting period, the LPJ was submitted transparently and could be accessed by all interested parties, the audit results on the use of village funds showed good quality and could be trusted, follow-up on audit findings was carried out effectively, and transparent and quality audit results increased public trust in the management of village funds, and the internal supervision system was monitored and evaluated periodically to ensure its effectiveness. There are still problems encountered in the field that the village government is not yet complete and accurate in submitting LPJ information, the lack of follow-up on audit findings is carried out quickly, and the lack of internal supervision procedures in the village is followed properly by all parties involved.



Reporting

Table 7. Frequency Distribution of Reporting Indicator Answer

No.	Indicator	5	4	3	2	1	Weight
1.	The latest village budget data is always available to the public.	49	54	7	0	0	482
		245	216	21	0	0	
		44.55%	49.09%	6.36%	0.00%	0.00%	
2.	Village budget information is presented in good quality and is easy to understand.	59	45	6	0	0	493
		295	180	18	0	0	
		53.64%	40.91%	5.45%	0.00%	0.00%	
3.	Transparency of budget information increases public trust in village fund management.	52	53	5	0	0	487
		260	212	15	0	0	
		47.27%	48.18%	4.55%	0.00%	0.00%	
4.	Information about the previous year's village budget is available and can be accessed by the public.	26	78	6	0	0	460
		130	312	18	0	0	
		23.64%	70.91%	5.45%	0.00%	0.00%	
Cumulative		930	920	72	0	0	1922
		48.39%	47.87%	3.75%	0.00%	0.00%	

Source: Data Processing Results, 2025

Based on the table above, it shows that the results of the management of the Village Revenue and Expenditure Budget (APBDes) related to the reporting of the APBDes in Marisa District are in the very good category with a score of 1922 from a maximum score of 2200 or at a percentage level of 87.36%. In the first statement, namely related to the latest village budget data that is always available to the community, 49 respondents (44.55%) of the total 110 respondents stated very good, 54 respondents (49.09%) stated good, and 7 respondents (6.36%) stated not good. This shows that the village government in reporting the budget is good, because the latest village budget data is always available to the community. The second statement is that village budget information is presented with good quality and is easy to understand, 59 respondents (53.64%) stated very good, 45 respondents (40.91%) stated good, and 6 respondents (5.45%) stated not good. This shows that the village government in reporting the budget is good, because the village budget information is presented with good quality and is easy to understand.

Then the third statement, namely the openness of budget information increases public trust in the management of village funds, as many as 52 respondents (47.27%) stated very good, 53 respondents (48.18%) stated good, and 5 respondents (4.55%) stated not good. This shows that the village government in reporting the budget is good, because there is openness of budget information increases public trust in the management of village funds. While for the last statement, namely information about the previous year's village budget is available and can be accessed by the public, as many as 26 respondents (23.64%) stated very good, 78 respondents (70.91%) stated good, and as many as 6 respondents (5.45%) stated not good. This shows that the village government in reporting the budget is good, because information about the previous year's village budget is available and can be accessed by the public.

Thus, from the results of respondents' responses related to reporting in the management of the Village Revenue and Expenditure Budget (APBDes) in Marisa District, it was stated that it was very good. where the village government reports the latest village budget data is always



available to the Community, village budget information is presented with good quality and is easy to understand, openness of budget information increases public trust in the management of village funds, and information about the previous year's village budget is available and can be accessed by the Community. Based on the results of the analysis above, the recapitulation of the results of the management of the Village Revenue and Expenditure Budget (APBDes) in Marisa District can be seen in the following table.

Discussion

Village Revenue and Expenditure Budget (APBDes) management involves planning, allocating, implementing, supervising, and accounting for funds. Good and transparent APBDes management is crucial for achieving village development goals, improving community welfare, and ensuring accountable and efficient village governance. This aligns with Permendagri Number 20 of 2018, which defines APBDes as the annual financial plan for village governance, spanning January 1 to December 31, intended to meet development needs. Dianti (2024) further emphasizes APBDes as a vital element in local governance, critical for supporting growth and community empowerment through efficient resource utilization.

The overall management of APBDes in Marisa District is assessed as "Very Good." This strong performance indicates that village governments are generally effective in handling their budgets. Notably, the planning, allocation, and reporting aspects received "Very Good" ratings, suggesting robust initial processes and clear communication of financial information. This effective planning ensures funds are directed towards relevant development priorities, while transparent reporting fosters community trust.

Despite the positive overall assessment, the "Good" ratings for implementation and supervision & accountability highlight areas needing improvement. Challenges such as limited access to deliberation decisions, suboptimal community empowerment programs, and insufficient social services were identified. These issues suggest that while formal processes are in place, their practical execution and direct impact on community well-being could be enhanced. This implies a need for clearer communication channels and better program follow-through to maximize the benefits of allocated funds.

The "Fair" ratings for specific indicators within implementation and supervision & accountability are particularly concerning. For instance, the suboptimal nature of community empowerment programs and the lack of accessible information on program schedules indicate bottlenecks in delivering tangible results and ensuring transparency during the implementation phase. Similarly, incomplete or inaccurate accountability reports and slow follow-up on audit findings undermine the integrity of the oversight process. Addressing these deficiencies is crucial for improving operational efficiency and building public confidence.

These findings carry significant implications for agency theory, where the village government, as an agent, is entrusted with the authority to manage the village budget based on agreed development needs and priorities. Minimizing information asymmetry, as outlined in Permendagri Number 20 of 2018, is paramount. The effective management of APBDes, encompassing all its stages, aims to regulate village finances, including fund allocation for development activities, infrastructure maintenance, and public services, ultimately striving to achieve community welfare and village advancement.

In conclusion, while Marisa District demonstrates strong overall APBDes management, particularly in foundational areas like planning and reporting, continuous efforts are needed to address specific weaknesses in implementation and supervision. By focusing on improving



information accessibility, strengthening community empowerment initiatives, enhancing social services, and ensuring rigorous internal oversight, Marisa District can further optimize its APBDes management, leading to more comprehensive and impactful village development.

4. CONCLUSION

Based on the research findings, it can be concluded that the overall management of the Village Revenue and Expenditure Budget (APBDes) in Marisa District, encompassing planning, implementation, supervision, and reporting, is generally very good. While planning, allocation, and reporting aspects show strong performance, certain issues in implementation, supervision, and accountability, such as limited access to deliberation decisions and suboptimal community empowerment programs, still require improvement. These findings suggest that continuous efforts are needed to enhance transparency, efficiency, and community participation for more impactful village development.

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