

**PERFORMANCE ANALYSIS OF VILLAGE REVENUE AND EXPENDITURE
BUDGET MANAGEMENT (APBDes) THROUGH EFFECTIVENESS AND
EFFICIENCY TRENDS IN 2022–2024 IN MAITARA TENGAH VILLAGE****Ade Irma Suleman¹, Rosdiana², Asgar Ari Akbar³**

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Email : adeirmasuleman@gmail.com ¹ rosdiana@gmail.com ² asgarariakbarsoleiman85@gmail.com ³**Received: 01/08/2026 | Revised: 10/08/2026 | Accepted: 26/08/2026 | Published: 02/10/2026****Abstract**

This study aims to analyze the performance of Village Revenue and Expenditure Budget (APBDes) management through the effectiveness and efficiency trends for the 2022–2024 Fiscal Year in Maitara Tengah Village. This research uses a descriptive method with a quantitative approach. The research data was obtained from the APBDes Realization Report of Maitara Tengah Village for the 2022–2024 Fiscal Year, while interviews with the Village Head were used to provide additional information in the discussion of the research results. Data analysis was conducted by calculating the effectiveness ratio and efficiency ratio and comparing the changes in both ratios from year to year. The results showed that the effectiveness ratio in 2022 was 89.88% with a fairly effective category, increasing to 100.00% in 2023 with an effective category, then decreasing to 70.91% in 2024 with a less effective category. Meanwhile, the efficiency ratio in 2022 was 97.86%, increasing to 98.11% in 2023, then decreasing to 96.53% in 2024. The efficiency ratio in all three years was in the less efficient category. Thus, the trend of effectiveness and efficiency of APBDes management in Maitara Tengah Village during the 2022–2024 Fiscal Year experienced an increase and then decreased, while the efficiency ratio remained in the less efficient category throughout the study period.

Keywords: Village Budget, Effectiveness, Efficiency, Management Performance, Trend Analysis.**1. INTRODUCTION**

Village financial management is an important part of village governance because it is related to planning, implementation, administration, reporting and accountability of village finances. The Village Revenue and Expenditure Budget (APBDes) is an important instrument in managing village financial resources to support governance, development, community development, and community empowerment. Village financial management needs to be carried out effectively and efficiently so that available resources can be used in accordance with the stated objectives. Mardiasmo (2018) explains that public sector financial management needs to pay attention to the principles of economy, efficiency, effectiveness, transparency and accountability.

The performance of village budget management can be analyzed through the achievement of revenue targets and the use of village expenditures. The effectiveness ratio is used to measure the village government's ability to realize revenue compared to the established revenue targets. Meanwhile, the efficiency ratio is used to compare realized expenditures with realized revenues. These two ratios can be used as indicators to see the performance of village financial management and changes in its achievements from year to year. Trend analysis is needed to determine the direction of changes in APBDes management performance during a certain period. Based on data in the Maitara Tengah Village APBDes Realization Report for the 2022–2024 Fiscal Year, there were changes in the target and realization of village revenue and expenditure. In 2022, the revenue target was Rp1,807,321,800, while the revenue realization reached Rp1,624,365,936 and the expenditure realization was Rp1,589,594,757. In 2023, the revenue target

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was Rp1,851,277,000 with the revenue realization of Rp1,851,278,579 and the expenditure realization of Rp1,816,284,500. Furthermore, in 2024, the revenue target was Rp2,166,478,000, while the revenue realization was Rp1,536,331,996 and the expenditure realization was Rp1,483,057,367. The data shows changes in revenue and expenditure achievements during the research period which need to be analyzed using effectiveness and efficiency ratios. Previous research has shown that village financial performance can be measured through effectiveness and efficiency ratios. BA Putri *et al.* (2025) explained that a high level of effectiveness does not always translate into a high level of efficiency. This finding is supported by NJ Putri *et al.* (2025), who showed that regional revenue management can achieve a relatively high level of effectiveness, while efficiency still faces challenges due to the large amount of expenditure compared to revenue. In the context of regional revenue in Tidore Islands City, Majojo *et al.* (2025) also used effectiveness and efficiency indicators to assess the contribution of tourism sector revenue to Regional Original Income. Furthermore, Majojo (2018) demonstrated that financial ratio analysis can be used to assess the financial capability and independence of local governments in implementing regional autonomy.

In the context of financial record management, AFA Putri *et al.* (2021) emphasized the importance of orderly bookkeeping to monitor financial reports and form the basis for developing financial management strategies. Meanwhile, Basniwati's (2023) research discussed village financial management performance through financial ratio measurements. The results of previous research demonstrate the importance of using effectiveness and efficiency indicators, supported by sound financial record-keeping, in assessing financial management. However, research on trends in the effectiveness and efficiency of village budget (APBDes) management in Maitara Tengah Village during the 2022–2024 fiscal year is still needed to provide an overview of the development of village financial performance during that period.

Based on this description, this study aims to analyze the performance of Village Revenue and Expenditure Budget (APBDes) management through the effectiveness and efficiency trends of the 2022–2024 Fiscal Year in Maitara Tengah Village. The analysis was carried out by calculating the effectiveness ratio and efficiency ratio based on data in the Village Budget Realization Report, then comparing the results from year to year. This research is expected to provide an overview of changes in the performance of the APBDes management of Maitara Tengah Village based on effectiveness and efficiency indicators during the research period.

2. RESEARCH METHOD

This research uses a descriptive method with a quantitative approach. The research was conducted in Maitara Tengah Village, North Tidore District, Tidore Islands City, North Maluku Province, with the research object being the performance of Village Revenue and Expenditure Budget (APBDes) management for the 2022–2024 Fiscal Year. A quantitative approach was used to analyze numerical data by calculating the effectiveness and efficiency ratios of APBDes management. The data used is secondary data obtained from official documents of the Maitara Tengah Village Government, namely the Village Revenue and Expenditure Budget Realization Report (APBDes) for the 2022–2024 Fiscal Year. The research data includes revenue targets, revenue realization, and village expenditure realization. Reference books, scientific journals, laws and regulations, and relevant previous research are used as a theoretical basis and comparative material in discussing the research results.

The data collection technique used is documentation, namely by collecting and studying the APBDes Realization Report for Maitara Tengah Village for the 2022–2024 Fiscal Year. The data obtained were then analyzed using quantitative descriptive methods through calculating effectiveness ratios, efficiency ratios, and trend analysis. The effectiveness ratio is used to measure the village government's ability to realize revenue based on established targets. The effectiveness ratio is calculated using the following formula:

$$\text{Effectiveness} = (\text{Realized Revenue} / \text{Target Revenue}) \times 100\%$$

The effectiveness level criteria refer to the Decree of the Minister of Home Affairs Number 690.900-327 of 1996, namely very effective if the percentage is more than 100%, effective at 90%–100%, quite effective at 80%–90%, less effective at 60%–80%, and ineffective if less than 60%.

The efficiency ratio is used to measure the comparison between the realization of expenditure and the realization of village income. The lower the efficiency ratio percentage, the more efficient the village's financial management. The efficiency ratio is calculated using the following formula:

$$\text{Efficiency} = (\text{Expenditure Realization} / \text{Income Realization}) \times 100\%$$

The efficiency level criteria refer to the Decree of the Minister of Home Affairs Number 690.900-327 of 1996, namely very efficient if the percentage is less than 60%, efficient at 60%–80%, quite efficient at 80%–90%, less efficient at 90%–100%, and inefficient if more than 100%.

Trend analysis was conducted by comparing the results of the effectiveness ratio and efficiency ratio calculations from year to year, namely from 2022 to 2023 and from 2023 to 2024. This comparison was used to determine the tendency for an increase or decrease in the performance of Village Budget management during the research period. The results of the analysis are presented in the form of tables and graphs to facilitate the interpretation of changes in effectiveness and efficiency ratios.

3. RESULTS AND DISCUSSION

3.1 Effectiveness Trends

The effectiveness ratio is used to measure the village government's ability to realize revenue based on predetermined revenue targets. The effectiveness ratio is calculated by comparing realized revenue with the revenue target, then multiplying by 100%. The results of the effectiveness ratio calculation for the Maitara Tengah Village APBDes management for the 2022–2024 Fiscal Year are presented in Table 1.

Table 1. Results of Calculation of the Effectiveness Ratio of Village Budget Management in Maitara Tengah Village for the 2022–2024 Fiscal Year

Fiscal year	Revenue Target (Rp)	Revenue Realization (Rp)	Effectiveness Ratio (%)	Category
2022	1,807,321,800	1,624,365,936	89.88	Quite Effective
2023	1,851,277,000	1,851,278,579	100.00	Effective
2024	2,166,478,000	1,536,331,996	70.91	Less Effective

Source: Data processed from the Maitara Tengah Village APBDes Realization Report for the 2022–2024 Fiscal Year.

Based on Table 1, the effectiveness ratio in 2022 reached 89.88%, categorized as moderately effective. This indicates that revenue realization has not yet reached the set target. The revenue target for 2022 was Rp1,807,321,800, while the actual revenue was Rp1,624,365,936, resulting in a difference of Rp182,955,864. In 2023, the effectiveness ratio increased to 100.00 % and was categorized as effective. The revenue target was set at Rp1,851,277,000, while the actual revenue reached Rp1,851,278,579. Therefore, the actual revenue slightly exceeded the target of Rp1,579.

Furthermore, in 2024, the effectiveness ratio decreased to 70.91 % and was categorized as less effective. The revenue target was Rp2,166,478,000, while the actual revenue only reached Rp1,536,331,996. This indicates a gap of Rp630,146,004 between the target and actual revenue. Based on the comparison of the three years, the trend of effectiveness of the APBDes management of Maitara Tengah Village increased from 2022 to 2023, then decreased in 2024. 2023 had the highest level of effectiveness, while 2024 had the lowest level of effectiveness during the research period.

These results align with the concept of effectiveness, which emphasizes the level of achievement of predetermined goals or targets. In the context of village financial management, the effectiveness ratio reflects the level of revenue target achievement based on actual revenue. Therefore, changes in the effectiveness ratio indicate differences in the level of revenue target achievement during the 2022–2024 fiscal year. This pattern can be compared with the findings of NJ Putri et al. (2025), which showed that the effectiveness of regional revenue component management can fluctuate between periods, necessitating periodic evaluation of target achievement. The findings of Majojo et al. (2025) also emphasize the use of the effectiveness ratio as a tool to assess the extent to which revenue realization is able to achieve set targets.

3.2 Efficiency Trends

The efficiency ratio is used to measure the comparison between spending realization and revenue realization. This ratio shows the proportion of realized expenditure to income received by the village government. The calculation of the efficiency ratio of the management of the Maitara Tengah Village APBDes for the 2022–2024 Fiscal Year is presented in Table 2.

Table 2. Results of Calculation of the Efficiency Ratio of Village Budget Management for Maitara Tengah Village for the 2022–2024 Fiscal Year.

Fiscal year	Revenue Realization (Rp)	Spending Realization (Rp)	Efficiency Ratio (%)	Category
2022	1,624,365,936	1,589,594,757	97.86	Less Efficient
2023	1,851,278,579	1,816,284,500	98.11	Less Efficient
2024	1,536,331,996	1,483,057,367	96.53	Less Efficient

Source: Data processed from the Maitara Tengah Village APBDes Realization Report for the 2022–2024 Fiscal Year.

Based on Table 2, the efficiency ratio in 2022 was 97.86%, categorized as less efficient based on the criteria used in the study. Revenue realization was Rp1,624,365,936, while expenditure realization reached Rp1,589,594,757. The difference between revenue realization and expenditure realization was Rp34,771,179.

In 2023, the efficiency ratio increased to 98.11 % and remained in the less efficient category. Revenue realization was Rp1,851,278,579, while expenditure realization was Rp1,816,284,500. Thus, there was a difference of Rp34,994,079 between revenue realization and expenditure realization.

In 2024, the efficiency ratio decreased to 96.53 % , but was still categorized as less efficient. Revenue realization was Rp1,536,331,996, and expenditure realization was Rp1,483,057,367. The difference between the two values was Rp53,274,629.

The comparison results show that the efficiency ratio increased from 2022 to 2023, then decreased in 2024. However, the efficiency ratio in the three years of research remained in the less efficient category based on the criteria used.

Changes in the efficiency ratio indicate differences in the comparison between realized expenditure and realized revenue from year to year. However, this ratio does not directly explain the operational causes of changes in efficiency. Therefore, the calculation results are used to describe the efficiency condition based on the analyzed financial data. These results are related to NJ Putri et al. (2025), who found that a high expenditure burden compared to revenue can lead to inefficient regional revenue management. Conversely, Majojo et al. (2025) showed that efficiency can be achieved when the costs incurred to obtain revenue are relatively small compared to the realized revenue. This difference indicates that the interpretation of efficiency must take into account the structure of revenue and expenditure as well as the financial objects being analyzed.

3.3 Village Budget Management Performance

The performance of Maitara Tengah Village's Village Budget (APBDes) management was analyzed using two indicators: the effectiveness ratio and the efficiency ratio. The effectiveness ratio measures the level of revenue target achievement, while the efficiency ratio measures the ratio between actual spending and actual revenue. A summary of the results of both indicators is presented in Table 3.

Table 3. Summary of Trends in the Effectiveness and Efficiency of Village Budget Management for the 2022–2024 Fiscal Year.

Year	Effectiveness	Category	Efficiency	Category
2022	89.88%	Quite Effective	97.86%	Less Efficient
2023	100.00%	Effective	98.11%	Less Efficient
2024	70.91%	Less Effective	96.53%	Less Efficient

Source: Data processed from the Maitara Tengah Village APBDes Realization Report for the 2022-2024 Fiscal Year

Based on Table 3, the effectiveness and efficiency ratios show the same pattern of change , namely an increase from 2022 to 2023, then a decrease in 2024. The highest effectiveness ratio occurred in 2023 at 100.00 % , while the lowest ratio occurred in 2024 at 70.91%. Meanwhile, the efficiency ratio increased from 97.86% in 2022 to 98.11% in 2023, then decreased to 96.53% in 2024. Although there was a change in the ratio value, all efficiency ratios during the study period were in the less efficient category based on the criteria used. These two indicators have different measurement bases. Effectiveness focuses on achieving revenue targets, while efficiency focuses on comparing actual spending to actual revenue. Therefore, the analysis of these two ratios provides a snapshot of the performance of Village Budget (APBDes) management in terms of revenue target achievement and the comparison of revenue usage for village expenditures.

The results of this study can be used as evaluation material for village governments in planning revenue targets, monitoring revenue and expenditure realization, and evaluating village financial management in the following year. This assessment is still based on the results of ratio calculations and the Village Budget Realization Report data analyzed during the study period. In addition to ratio evaluation, orderly recording and bookkeeping are also important because well-organized financial data facilitates the monitoring, evaluation, and decision-making processes; this principle aligns with AFA Putri et al. (2021). From a broader perspective, Majojo (2018) shows that financial capability and independence can be examined through ratio indicators, so financial performance evaluation needs to be carried out continuously.

4. CONCLUSION

Based on the results of research on the performance of the Village Revenue and Expenditure Budget (APBDes) management of Maitara Tengah Village for the 2022–2024 Fiscal Year, it can be concluded that the effectiveness trend has increased and then decreased. The effectiveness ratio increased from 89.88% in 2022 to 100.00% in 2023, then decreased to 70.91% in 2024. The highest level of effectiveness occurred in 2023 with the effective category, while the lowest level occurred in 2024 with the less effective category. The efficiency trend also increased and then decreased, namely from 97.86% in 2022 to 98.11% in 2023 and decreased to 96.53% in 2024. Despite changes in the ratio value, the efficiency level in the three years remained in the less efficient category based on the criteria used in the study.

Overall, both indicators show the same pattern of change , increasing then decreasing, but have different measurement bases. The effectiveness ratio measures the level of revenue target achievement, while the efficiency ratio measures the ratio between spending realization and revenue realization. Thus, both indicators provide a picture of the performance of Village Budget (APBDes) management in terms of revenue target achievement and the proportion of spending realization to revenue realization during the study period.

5. SUGGESTION

The Maitara Tengah Village Government is expected to improve the quality of its revenue target planning so that target setting is based on the village's current conditions and revenue potential. Furthermore, the village government needs to conduct regular evaluations of revenue and expenditure realization and improve the consistency of financial recording and reporting to improve the management of the Village Budget (APBDes) in the following year.

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It is hoped that future researchers can develop the research by adding other financial performance indicators, expanding the research period, or comparing several villages. This development can provide a broader picture of village financial management performance.

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