

Analysis of Organizing Functions to Improve The Delivery Time of Apbdes Reports at The Community and Village Empowerment Office of Gunungsitoli City

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ABSTRACT

This study aims to analyze the role of organizing functions in improving the timeliness of Village Revenue and Expenditure Budget (APBDes) report submission at the Community and Village Empowerment Office (PMD) of Gunungsitoli City. A descriptive qualitative method was employed, using in-depth interviews with five key informants, consisting of structural officials and technical staff in village administration and finance. The findings reveal that the organizing function—covering task division, delegation of authority, coordination, and supervision—has not been effectively implemented. Work overload, centralized delegation of authority, weak interdepartmental coordination, and lack of strict sanctions in supervision contribute to delays in report submission. Internal organizational challenges and limited village capacity further exacerbate these issues. Improvement strategies include digitalization, technical training, and workflow restructuring, though their implementation remains partial. This research highlights the importance of optimizing organizing functions to enhance timeliness in administrative reporting. The study provides practical insights for strengthening public organizational management and village financial accountability.

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1. INTRODUCTION

Village development is an integral part of national development, closely tied to decentralization and regional autonomy policies. The Indonesian government has granted villages greater authority to manage their own resources, finances, and development programs. One crucial instrument in this process is the Village Revenue and Expenditure Budget (APBDes), which functions as the primary guideline for governance, development, and community empowerment (Permata et al., 2025). The timely preparation and submission of APBDes documents is therefore essential for ensuring effective governance.

Timeliness in APBDes reporting is not merely an administrative requirement but also a determinant of development success. Delays in submission can disrupt the disbursement of village funds, hinder project implementation, and weaken the synchronization between village and regional development agendas (Arsawan et al., 2022). According to the Ministry of Home Affairs Regulation No. 20 of 2018 on Village Financial Management, APBDes must be prepared annually and ratified before the fiscal year begins. Failure to meet this requirement undermines accountability and jeopardizes service delivery (Sciences, 2022).

Organizing functions in management theory play a vital role in ensuring efficiency and effectiveness. Fayol and subsequent scholars such as Robbins and Coulter emphasize that organizing entails structuring, delegating, and coordinating tasks to achieve organizational goals. In public institutions such as the PMD office, organizing ensures that human resources are utilized effectively, responsibilities are clearly divided, and workflows are aligned with objectives (Waruwu, 2024).

In Gunungsitoli City, however, challenges in organizing have been observed. The Community and Village Empowerment Office (PMD) faces recurring delays in receiving APBDes submissions from villages under its supervision. Such delays affect fund disbursement, program evaluation, and accountability reporting. Moreover, structural weaknesses within the PMD office such as uneven workload distribution, insufficient staff, and weak coordination exacerbate the problem (Rizaludin & Astuti, 2025).

The issue extends beyond technical shortcomings and reflects broader weaknesses in organizational management. A poorly executed organizing function manifests in overlapping tasks, ineffective delegation of authority, and inadequate monitoring. Consequently, this leads to inefficiency, delays, and erosion of public trust. Strengthening the organizing function is therefore not optional but necessary to improve governance performance (Aprelyani, 2025).

Previous studies have shown that the timeliness of financial reporting in villages is strongly influenced by human resource capacity, internal controls, and the use of information technology. However, the specific role of organizing functions in this process remains underexplored. This research addresses that gap by analyzing how organizing contributes to improving timeliness in APBDes submission within Gunungsitoli's PMD office (Pamungkas & Praditya, 2024).

The importance of organizing is further emphasized by the fact that public institutions operate within complex environments. Coordinating multiple stakeholders including village governments, local councils, and oversight agencies requires a systematic approach to task division, delegation, and monitoring. Without such mechanisms, accountability and efficiency cannot be achieved (Curado et al., 2022).

Organizing also ensures that resources are aligned with institutional goals. In the context of village financial management, this means assigning responsibilities to competent staff, setting clear reporting lines, and establishing sanctions for non-compliance. When these elements are neglected, delays and inefficiencies become inevitable. Another critical aspect is coordination. Effective coordination among departments within the PMD office, as well as between the office and village governments, is essential for timely reporting (Halawa, Sridadi, et al., 2023). Weak coordination leads to confusion, duplication of tasks, and delays in data collection and verification. The absence of structured communication channels further compounds the problem.

Delegation of authority is equally crucial. When authority is overly centralized, decision-making becomes slow, and staff cannot respond promptly to emerging challenges. Empowering staff through proper delegation enhances efficiency and fosters accountability, enabling faster report processing (Al-Jubouri, 2023).

Supervision, as part of the organizing function, provides the necessary control mechanism. In Gunungsitoli, however, supervision often lacks strict enforcement. Without sanctions or incentives, staff and village officials lack motivation to meet deadlines. Strengthening supervision through clear monitoring systems and disciplinary measures is therefore imperative. The timeliness of APBDes reporting also reflects the effectiveness of administrative governance (Setyaningrum & Muafi, 2023). Timely submissions demonstrate strong organizational capacity, whereas delays indicate systemic weaknesses. Thus, analyzing the organizing function provides insights into the broader challenges of public sector management (Halawa, Anggraini, et al., 2023).

This study therefore seeks to explore how organizing functions are applied at the PMD office in Gunungsitoli, what factors hinder their effectiveness, and how improvements can be made. The findings are expected to provide both theoretical contributions to management science and practical recommendations for public administration reform (Ndruru et al., 2025). In sum, this research underscores that improving the timeliness of APBDes report submission is not merely a technical issue but one of organizational management. By optimizing task division, coordination, delegation, and supervision, the PMD office can enhance efficiency, accountability, and service delivery.

2. RESEARCH METHOD

This research employed a descriptive qualitative approach to gain an in-depth understanding of how organizing functions are implemented in the PMD office of Gunungsitoli. According to Sugiyono (2019) in (Halawa, Sridadi, et al., 2023), qualitative research is appropriate when the objective is to explore social phenomena within their natural context. This method enabled the researcher to capture real-life practices of task division, delegation, coordination, and supervision related to APBDes reporting (Harefa et al., 2024).

Data were collected from both primary and secondary sources. Primary data were obtained through in-depth interviews with five key informants, including structural officials and technical staff directly involved in administrative and financial reporting. Observations were also conducted to examine the workflow and interactions within the office. Secondary data were drawn from official documents, government regulations, and relevant literature, which provided contextual support and validation of findings (Lase et al., 2025).

The data analysis process followed Miles and Huberman's model, which consists of data collection, reduction, display, and conclusion drawing. Triangulation was applied by comparing information from interviews, observations, and documents to ensure credibility and validity (Halawa, Sridadi, et al., 2023). Through this process, the study sought to identify patterns and underlying issues affecting the organizing function and its impact on the timeliness of APBDes submission.

3. RESULTS AND DISCUSSIONS

The findings of this study reveal that the implementation of the organizing function at the Community and Village Empowerment Office (PMD) of Gunungsitoli City has not been optimal in supporting the timely submission of APBDes reports. The office possesses a formal organizational structure with clear divisions of tasks and authority. However, in practice, this structure does not function effectively, as work distribution is often unequal and concentrated on certain individuals, leading to task overload and inefficiency (Prabhu & Srivastava, 2023).

Interviews with key informants indicated that the division of labor, although formally established, often fails to align with actual field requirements. During peak reporting periods, particularly at the end of the fiscal year, staff experience significant workloads. This mismatch between organizational structure and operational reality contributes to delays in processing APBDes reports from villages. Delegation of authority was found to be overly centralized (Aprelyani, 2025). Decision-making processes are frequently concentrated at higher managerial levels, which slows down responsiveness to urgent needs. Staff reported that they often had to wait for approvals, even for relatively minor matters, before proceeding with report verification. This centralization reduces efficiency and discourages staff initiative.

Coordination among departments and divisions is another critical issue. The study found that weak coordination often results in overlapping tasks or gaps in responsibilities. For example, financial and administrative divisions sometimes duplicate data verification processes, while certain reports are overlooked due to lack of communication between sections. Supervision, which is intended to ensure accountability and discipline, is also insufficient (Sari, 2025). Monitoring systems within the PMD office are not supported by clear sanctions or incentives. As a result, both staff and village officials tend to lack urgency in meeting deadlines for APBDes submission. Without consistent enforcement, timeliness is not prioritized.

Another finding highlights the limited human resource capacity at both the PMD office and the village level. Many village officials lack the technical skills necessary to prepare and submit reports on time. Consequently, PMD staff spend additional time providing guidance and assistance, which delays the overall process (Rizaludin & Astuti, 2025). Technological limitations also contribute to inefficiency. Although some digital tools have been introduced, their use is inconsistent across villages. Internet connectivity and lack of training hinder effective digital reporting. This inconsistency prolongs data verification and transmission, causing further delays (Sobari & Tussoleha Rony, 2025).

The study also revealed that staff discipline is an internal challenge. Informants noted that absenteeism, lack of punctuality, and low motivation among employees reduce overall productivity. Weak enforcement of performance standards aggravates this issue, undermining efforts to improve organizational effectiveness (Arsawan et al., 2022). Efforts to improve the situation have been

initiated, including digitalization of reporting systems, technical training, and restructuring workflows. However, these measures remain partial and are not uniformly implemented. Villages with stronger capacity benefit more from these efforts, while weaker villages continue to struggle. Overall, the findings demonstrate that deficiencies in organizing functions particularly in task division, delegation, coordination, and supervision are the primary causes of delays in APBDes report submission. Without comprehensive reform in organizational practices, these challenges are likely to persist, hindering the effectiveness and accountability of village financial management.

Discussion

The findings of this study reinforce the theoretical framework that highlights the critical role of organizing in achieving organizational goals. Fayol's classical theory asserts that organizing provides structure, defines authority, and ensures coordination among functions. In the PMD office of Gunungsitoli, however, weaknesses in organizing undermine the institution's ability to achieve its primary objective: timely submission of APBDes reports (Harefa et al., 2024).

First, the issue of workload distribution aligns with (Salman et al., 2023) view that improper task allocation leads to inefficiency. The accumulation of tasks on specific individuals reflects poor alignment between organizational structure and actual capacity. Effective division of labor requires careful matching of tasks with staff skills and availability, which is currently lacking.

Second, centralized delegation of authority is inconsistent with modern management principles that advocate empowerment of employees. (Coffie et al., 2023) emphasize that effective delegation accelerates decision-making and fosters accountability. The PMD office's tendency to centralize authority slows down operations, especially during peak periods, thereby reducing organizational responsiveness. Coordination problems further highlight the importance of communication in organizational effectiveness. Koontz and O'Donnell argue that coordination ensures synergy and avoids duplication of efforts (Sobari & Tussoleha Rony, 2025). In Gunungsitoli, overlapping responsibilities and communication gaps reduce efficiency and create confusion, ultimately delaying the reporting process.

The lack of strict supervision and sanctions reflects weak control mechanisms. According to (Al-Samhan, 2023), supervision is essential not only for ensuring compliance but also for motivating staff. The absence of clear disciplinary measures in the PMD office results in a culture where deadlines are not strictly enforced, undermining the accountability of both staff and village officials. Human resource limitations at the village level also illustrate the interdependence between organizational capacity and external stakeholders. While the PMD office is responsible for oversight, its effectiveness is constrained by the technical abilities of village officials. This finding supports earlier studies (Permata et al., 2025) that highlight the role of human resource quality in timely financial reporting.

Technology adoption, though partially implemented, demonstrates the potential of digitalization to improve efficiency. (Stollberger et al., 2023) found that the use of technology significantly influences reporting timeliness. However, in Gunungsitoli, inconsistent adoption and limited training undermine these benefits, reflecting the need for stronger integration of digital systems. Discipline among staff is another internal factor that affects timeliness. (Al-Jubouri, 2023) stresses that organizational effectiveness relies heavily on employee commitment and motivation. Weak enforcement of discipline within the PMD office reduces staff performance, thereby delaying report verification and processing.

The findings also confirm that timeliness in APBDes reporting is not simply a technical issue but one of organizational governance. Effective governance requires clear structures, strong leadership, and efficient management processes. The weaknesses identified in this study suggest that governance reforms are necessary to improve accountability and public trust (Ntseke et al., 2022). From a managerial perspective, the study underscores the importance of aligning structure with function. A rigid formal structure is insufficient if it is not adapted to operational realities. Flexibility in task allocation, supported by adequate resources, is essential for efficiency.

In terms of policy implications, the findings suggest that local governments should prioritize strengthening organizational functions within the PMD office. This includes hiring additional staff, providing continuous training, and developing clear guidelines for delegation and coordination. Such

measures would improve institutional capacity and timeliness. Another implication is the need for stronger integration of digital tools (Pamungkas & Praditya, 2024). Digital platforms for report submission and verification should be standardized across all villages. Consistent training and technical support are necessary to ensure that technology improves, rather than hinders, efficiency.

The study also highlights the importance of building a culture of accountability. Without sanctions or incentives, staff and village officials have little motivation to meet deadlines (Stollberger et al., 2023). Implementing performance-based rewards and disciplinary measures would encourage greater compliance. From a broader perspective, the challenges observed in Gunungsitoli reflect systemic issues in local governance. Similar problems of delayed reporting have been identified in other regions, often linked to weak organizing functions (Sari, 2025). This suggests that reforms should not be localized but applied more widely across regional institutions.

Finally, the research contributes to management theory by emphasizing the role of organizing in public sector administration. While much attention has been given to planning and leadership, this study demonstrates that organizing through task division, delegation, coordination, and supervision is equally vital in achieving efficiency and accountability in governance.

4. CONCLUSION

This study concludes that the organizing function plays a decisive role in ensuring the timeliness of Village Revenue and Expenditure Budget (APBDes) report submission at the Community and Village Empowerment Office (PMD) of Gunungsitoli City. The research findings demonstrate that weaknesses in task division, centralized delegation of authority, poor coordination, and insufficient supervision are the primary factors contributing to reporting delays. In addition, limited human resource capacity at both the office and village levels, technological inconsistencies, and low staff discipline further exacerbate these challenges. Although improvement efforts such as digitalization, training, and workflow restructuring have been introduced, their implementation remains partial and inconsistent. Overall, the study affirms that optimizing organizing functions is crucial for enhancing efficiency, accountability, and governance in public administration. Based on the findings, several recommendations are proposed. First, the PMD office should restructure workload distribution by aligning tasks with staff competencies and increasing personnel where necessary to avoid work overload. Second, delegation of authority must be decentralized to empower staff, accelerate decision-making, and enhance accountability (Aprelyani, 2025). Third, coordination mechanisms should be strengthened through structured communication channels, regular meetings, and integrated workflows to prevent duplication and gaps in responsibility. Fourth, supervision needs to be reinforced with clear sanctions and performance-based incentives to improve discipline and compliance with deadlines. Furthermore, digitalization efforts should be expanded and standardized across all villages, accompanied by consistent technical training to maximize the benefits of technology in financial reporting. Capacity-building programs for village officials must also be prioritized to address technical skill gaps. Finally, fostering a culture of accountability through transparent monitoring systems, performance evaluation, and community involvement will help ensure the timeliness and quality of APBDes reporting. These measures, if implemented effectively, will strengthen organizational management, improve service delivery, and restore public trust in local governance.

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