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VILLAGE BUDGETING, COMPETENCE, AND THEIR IMPACT ON ORGANIZATIONAL PERFORMANCE AND COMMUNITY SATISFACTION

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ABSTRACT
Village governments play an important role in enhancing national development through effective budget management. Proper management of village funds can help improve organizational performance and community satisfaction. This study aims to identify the factors influencing village accountability in managing the Village Fund Budget and the competencies of Village Apparatus related to organizational performance. The research method used is qualitatif. The sampling technique used is purposive sampling, with respondents consisting of officials and the community in Beber Village. Data were obtained through a survey of 48 respondents. The results show that the accounting system affects the accountability of Village Fund Budget management, while the competence of village apparatus does not significantly affect the accountability of Village Fund Allocation management. This study implies that improving the village accounting system can enhance the accountability of village fund management, even though increasing the competence of village apparatus does not directly enhance such accountability. This indicates the need to focus on improving village accounting systems and procedures to achieve more accountable budget management.

Keywords: Budget, Competence, Organizational Performance, Community, Village.

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INTRODUCTION

Local governments have an essential role in helping to improve national development in their administrative areas. This is because local governments have the right to autonomy to manage and develop their natural and human resources potential in their regions. In order to improve regional development, local governments need to do several things, namely the improvement and development of infrastructure supporting economic activities, education, health, and other community needs. In addition, increasing regional development can also be done through community empowerment, with the aim that the community can play a role in improving services and developing the livelihoods of local communities (Winata, 2023).

Village funds are a portion of the State Budget disbursed to the regions by the central government in order to assist the growth and empowerment of village communities. Population, poverty level, area, geographical difficulty, and village performance are considered when calculating the amount given to villages. Equitable distribution will increase the likelihood of development. The two main functions of a village supporting the local economy and improving people's lives- can be combined to determine how they are used (Ridha, 2019).

The village fund policy is directed first to continue the allocation policy by the UUHKPD. The policy is carried out through formula-based allocations, additional current-year allocations based on certain performance, and allocations taking into account village performance in managing village funds (Ministry of Finance Explains 2024 Policy Direction, from the Village Fund) (Inang SH, 2023).

The Village Fund is allocated through the Regional Budget to support community development within the State Budget. Village finance is a source of village income; village governance is regulated by Law 6/2014 jo. Revenue from indigenous sources, the State Budget due to local taxes and levies, financial support from the Provincial Budget and Regency/City Budget, grants or gifts from other sources, and village finances are all explained in detail.

Village funds in the Decentralization and Village Autonomy Initiative have an allocation policy with a big goal, namely overhauling the orthodoxy of the district government in providing authority, services and assistance to the lower government, namely the village government (Fisabililah & Nurrahmawati, 2020).

Historically, villages are the forerunners of political society and government in Indonesia. Customary societies and so on have become social institutions that have a critical position. Villages are mainly independent organizations with their traditions, laws, and customs (Melati et al., 2020). This aims to address the high diversity that makes villages the most visible form of nation.

As times change, indigenous villages face various challenges, including politics, economic progress, information and communication technology and population migration, resulting in the weakening of customs and culture that contribute to cultural events as a driver of the Bai economy. If this is left unchecked, the existence of traditional villages rooted in tradition and culture will weaken and even disappear, which will seriously impact Balinese life's political order.

The government has established various rules and guidelines related to village funds in an effort to facilitate village fund management without causing multiple interpretations and even the possibility of fraud. This is why the misuse of village funds raises concerns for both the community and the government as a whole (Ekbangsetda, 2019).

President Joko Widodo once said, "Be careful in managing the Village Fund, which is not small, even very large," at the end of 2021. The Village Fund limit for 2022, which will be distributed to 74,961 villages in 434 districts and cities in Indonesia, is set at 68 trillion rupiah. This compares to the previous year's Village Fund ceiling, which was released at 4 trillion rupiah. IDR 400.1 trillion has been disbursed from the Village Fund since 2015. The Village Fund has been used to build various infrastructure in villages, such as village roads, reservoirs, irrigation, bridges, village markets, clean water facilities, drainage, health, and several other infrastructures (Yuwono, 2022).

Village funds are one of the two sources of community income, and the distribution of these funds is vulnerable to corruption. Village corruption can arise due to several factors. Kalipelus Village in Purwanegara Sub-district, Banjarnegara Regency, is one such example. Thus, the central government will provide village money to Kalipelus Village, and the Banjarnegara Regency Government will provide village money.

In 2019, 46 corruption cases related to village budgets occurred. The losses from the 47 cases amounted to IDR 32.3 billion. The number of corruption cases in the village in 2019 was the highest compared to other sectors.

Therefore, the village government must be more transparent in providing information about village funds. The village government also does not make billboards/display signs by the instructions of the Minister of Villages, as stated in the Decree of the Minister of Villages of the Republic of Indonesia. Number 13 of 2020 concerning Priorities for the Use of Village Funds in 2021 (Prianto, 2021). Article 12 requires the Regional Government to announce the determination of priorities for the use of regional finances to the public. These documents include village statistics, maps of development potential and resources, RPJMDesa documents, RKP village documents, Priority Use of Village Funds, and APBDesa documents.

The Acting Head of the State Treasury Service Office (KPPN) Sungai Banyak, Alfian Taufiqurrizqi, said that the four villages could not disburse the Village Fund due to internal problems.

"Lubuk Tabun Village could not disburse the BLT funds because it did not submit the BLT recipient data agreed by the village head and BPD." (Aguspriadi, 2023).

Regarding village funds, the government has established several rules and guidelines that are expected to facilitate the implementation of village fund management. The misuse of village funds is an issue that concerns both the community and the government as a whole. The misuse of village funds is a matter of concern for the community and the government so that it does not cause multiple interpretations and even lead to potential fraud in its implementation. It shows the strength of feudalism in the village. The desire for power and the desire for honour, and prestige shown by village officials reflect feudal values that have been passed down from generation to generation. It is no wonder that leaders at the local level often fall into the trap of oligarchy and authoritarianism.

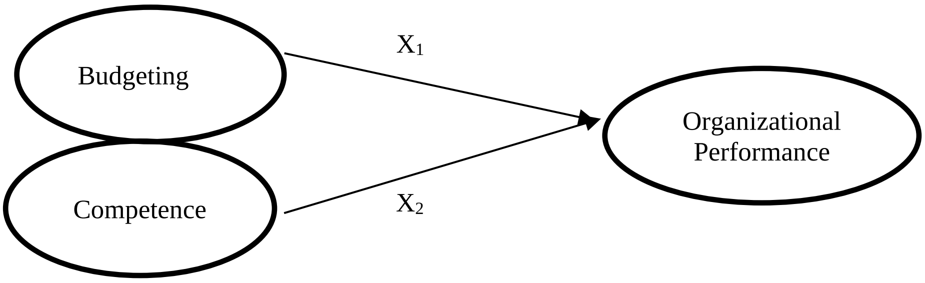

Figure 1. Framework of Thought

The Role of Commitment, Competence and Spiritualism in the Management of Village Funds (I Gusti Ayu Purnamawati, Ni Ketut Sari Andyani, 2019) Qualitative Variables The results showed that the Spiritual dimension was able to improve the accountability and transparency of village funds because it adhered to the law of karma phala through the principle of moksartham Jagadhita ya Caiti Dharma. In addition, the high competence of village assistants and the competence of village officials can minimize financial irregularities. The implication is that the village becomes independent with maximum assistance from the village government.

Improving Village Development Through Implementing the Village Budget Policy (APBDes). Qualitative Elements The research findings show that good governance standards have not been implemented in the Bandung Village APBDes policy (Utomo, 2015). In terms of community involvement, the community has yet to be consulted in the development policy-making process. It has not been institutionalized, so the community needs a voice in policy-making. In terms of transparency, the village government does not manage village finances in an easy and accessible manner for the community, and the community does not know the amount of budget that the village government supervises. In terms of accountability, village governments' financial management responsibilities are limited to fulfilling formal legal requirements; they are not accountable to the village, as they are responsible for implementing development in the communities they lead.

Community Participation in Village Fund Budget Management (Syamsi, 2015) Qualitative Elements (1) The Wakan Village community participates in managing the village fund budget per the research findings. (2) Wakan Village divides village fund budget management into three parts: ADDr, ADDp, and ADDk (Putra, 2023). Unfortunately, poor judgment, lack of budget transparency, and lack of responsibility for realising village budget expenditures all contribute to poor village management performance. (3) The lack of constraints in time, knowledge, energy, and ideas hamper the community in managing the village budget. Incompetent choices, passive communication, limited public awareness, and inadequate education are the causes of this.

Research Hypothesis

H1: Village budgets and competencies positively affect organizational performance and community satisfaction.

Budgeting participation is the effect of government involvement on the community in preparing the organization's budget (Sofyani & Ardiyanto, 2022) It indicates that participation in budgeting affects the performance of organizations and village communities. Employee participation in the budgeting process will carry greater responsibility for these employees. When budget planning is participatory, employees will internalize organizational goals with a great sense of responsibility (Susetiawan et al., 2018).

In the context of village government, budget participation or planning can reach village officials and involve village communities through their shops (Widyanto & Priyanti, 2023).. Involving all levels of management in the village government in budget planning, implementation, and evaluation will be a control mechanism for the village head so as not to monopolize budget management, which leads to the fulfilment of personal interests that have the potential to trigger fraud. Thus, this budget participation policy can minimize village government information asymmetry and agency problems. Based on the explanation above, the following hypothesis is formulated:

H2: Budget participation and village competence positively affect community satisfaction.

Internal control systems are an organization's internal policies designed to improve good governance practices (Fitriana et al., 2024). This policy consists of techniques, procedures, and organizational structures that work together to safeguard the organization's welfare, assess the correctness and reliability of accounting, increase productivity, and improve compliance with management directives. According to (Kuntadi et al., 2023), government internal control systems can be used to monitor the amount of public funds used by the federal government and local governments, as well as the extent to which value-for-money targets (economy, effectiveness, and efficiency) can be met. This can help improve government performance. According to (Pujiono et al., 2016), the implementation of efficient internal controls can improve business financial performance. This is shown by applying a village financial information system that strengthens the division of labour, increases employee competence, upholds the rule of law, and revises control operations in the community (Bawono et al., 2020); (Sofyani et al., 2022). By implementing internal control, the village government hopes to improve performance, accountability, and transparency while reducing the possibility of agency problems caused by the opportunistic mindset of the village head.

The objective of this research is to identify the factors that influence village accountability in managing the Village Revenue and Expenditure Budget (APBDes), with a focus on the competence of village officials and organizational performance. This research aims to provide empirical understanding of how internal control systems and the quality of financial report presentations affect the accountability of village fund management. The benefit of this research is to provide data and analysis that can be used by village governments, auditors, and policymakers to enhance transparency and accountability in the management of village funds. Consequently, this research is expected to contribute to improving the quality of village financial governance and strengthening public trust in the management of public funds at the village level.

METHOD

Qualitative Research Method is the research methodology used in this study. This approach was used because the study aimed to report how well the Community and Village Empowerment Office performed in improving the welfare of Beber Village residents. The Kuwu's office in Beber Village, located on Jalan Jendral Sudirman, Beber Village, Kecamatan 45172, became where this research was conducted. The technique of determining information was carried out using the side snowball method. The population and samples used in this study were the people of Beber village. The data collection techniques used in this research are field observation, in-depth interviews, and documentation studies.

RESULTS AND DISCUSSION

Respondent Description

Respondents in this study were village government team officials in Beber Village, which consisted of 1 kelurahan and one village receiving the Village Fund Budget taken as a research sample. The questionnaires that can be processed total 48 respondents. The profile of respondents in this study is presented in Table 1 below:

Table 1. One-Sample Kolmogorov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		
		Nonstandard Residue
N		48
Normal Parameters [a,b]	Means	.0000000
	Std. Deviation	2.03426311
The Most Extreme Difference	Absolute	.120
	Positive	.120
	Negative	-.088
Test Statistics		.120
Asymp. Sign. (2-tails)		0,080c
A. Normal test distribution.		
B. Calculated from data.		
C. Lilliefors Significance Correction.		

Information:

The Kolmogorov-Smirnov test results table shows a sig value of more than 0.050 in the normality test results. Based on this finding, the data is usually distributed and meets the conditions of the traditional multiple linear regression assumption test.

Instrument Validity and Reliability Test Results

Multicollinearity Test

The tolerance value of each X variable in the multicollinearity test findings is > 0.10, and the VIF value is less than 10.00. These findings support the idea that the regression model meets the conditions of the traditional Assumai test, and no multicollinearity is detected.

Table 2. Multicollinearity Test Results

Coefficient [a]								
Model		Nonstandard Coefficient		Standardized Coefficient	T	Signature.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7.988	2.213		3.610	.001		
	var.X1	.415	.085	.668	4.885	.000	.497	2.012
	var.X2	.137	.149	.126	.920	.036	.497	2.012
A. Dependent Variable: var.Y								

Linearity Test

The variation in the linearity value of each X variable in the linearity test results is more than 0.050. Thus, variables X and Y have a linear relationship or correlation.

Table 3. Linearity Test Results

ANOVA Table							
			Sum of Squares	df	Means Square	F	Signature.
var.Y * var.X1	Intergroup	(Combined)	345.917	15	23.061	6.207	.000
		Linearity	266.661	1	266.661	71.770	.000
		Deviation from Linearity	79.256	14	5.661	1.524	.158
	In Group		118.895	32	3.715		
	Total		464.813	47			

ANOVA Table							
			Sum of Squares	df	Means Square	F	Signature.
var.Y * var.X2	Intergroup	(Combined)	257.987	10	25.799	4.615	.000
		Linearity	167.184	1	167.184	29.908	.000
		Deviation from Linearity	90.803	9	10.089	1.805	.100
	In Group		206.826	37	5.590		
	Total		464.812	47			

Heteroscedasticity Test

The sig value in the table of test results for both X variables > 0.050 in the heteroscedasticity test results using the Glejser test. This finding indicates that the regression model meets the requirements of the classical assumption test and that no heteroscedasticity is detected.

Table 4. Heteroscedasticity Test

Coefficient [a]								
Model		Nonstandard Coefficient		Standardized Coefficient	T	Signature.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.204	1.445		.833	.409		

Coefficient [a]							
Model	Nonstandard Coefficient		Standardized Coefficient	T	Signature.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
var.X1	-.065	.055	-.241	-1.165	.250	.497	2.012
var.X2	.139	.097	.295	1.429	.160	.497	2.012
A. Dependent Variable: abs_res							

Coefficient of determination test

The R2 value in the coefficient of determination test results is 0.582. From these findings, it can be concluded that variable X influences 58.2% on variable Y.

Table 5. Determination Coefficient Test

Model Summary [b]				
Model	R	R square	Customized Square R	Std. Estimation Error
1	0.763 [a]	.582	.563	2.079
A. Predictors: (Constant), var.X2, var.X1				
B. Dependent Variable: var.Y				

Hypothesis Testing Results

Concurrent F Test

The sig value of the simultaneous F test results table is less than 0.050. From this finding, it is clear that variables X and Y have a great relationship and impact on each other.

Table 6. Simultaneous F-test

ANOVA [a]						
Model		Sum of Squares	df	Means Square	F	Signature.
1	Regression	270.316	2	135.158	31.271	.000b
	Remaining	194.497	45	4.322		
	Total	464.812	47			
A. Dependent Variable: var.Y						
B. Predictors: (Constant), var.X2, var.X1						

T-test

The T-test results show that variables X1 and X2 are related and partially have a significant effect on variable Y.

The regression equation is:

Y = 7.988 + 0.415x1 + 0.137x2

Table 7. T-test

Coefficient [a]								
Model		Nonstandard Coefficient		Standardized Coefficient	T	Signature.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7.988	2.213		3.610	.001		
	var.X1	.415	.085	.668	4.885	.000	.497	2.012
	var.X2	.137	.149	.126	.920	.036	.497	2.012
A. Dependent Variable: var.Y								

The Effect of Apparatus Competence on Village Government Accountability in Managing Village Fund Allocations

The findings of this test indicate that competence has little effect on the accountability of village fund management. This suggests that in terms of village government accountability in the distribution to villages in Beber Village, the skills of the person in charge of managing village funds should be more relevant. The competence of village government officials in this study only measures the ability to manage financial administration, such as compiling, numbering, and storing transaction evidence and inputting transaction account codes, budget postal codes, and matching cash balances. In implementing village fund management, more than technical competence is required. However, the understanding and ability to determine the types of activities allocating village funds according to the rules. So that it can contribute to community development and the realization of good transparency and accountability. In addition, village officials must also be competent in formulating the challenges of managing the village fund budget to formulate and implement village development priorities appropriately and fairly (Ardito Ramadan, 2020). The Beber Village Government continues to implement various programs to improve the competence of village officials, such as assistance and technical guidance on the Village Financial System and the OMSPAN application (Online et al.). This study's findings align with those of Kuwu Desa Beber et al. (2024), who found no empirical evidence linking equipment competency to the responsibility of managing the Village Fund Budget.

The Impact of Internal Control Sites on Village Government Accountability in Allocating Village Funds

Based on the test results, the Internal Control System variable has a positive effect, meaning that the more accountable the village government oversees the Village Fund Allocation, the more influential the authorized apparatus is in implementing the internal control system. The village government in Beber Village is structured. The separation of responsibility and authority for program implementation with the distribution of village money will be easier with the clarity of the organizational structure; for example, authorization has been given for operations related to Village Fund Budget transactions. The government's Internal Audit Apparatus has conducted regular checks of accounting records, actual currency and merchandise. In addition, cash disbursement documentation in local governments documents cash disbursements.

Village government officials will immediately follow up on any findings/reviews and suggestions provided by the inspectorate. Communication is excellent and open. The village government distributes APBDes summary information in several strategic places in each village in the context of budget transparency. In the village government in Beber Village, internal control to anticipate irregularities in village financial assistance is carried out by optimizing the role of APIP (Government Internal Supervisory Apparatus) accompanied by the State Attorney's Office, namely TP4D (Team of Guardians and Security of Government and Regional Development). Implementing a sound internal control system will increase the village government's accountability in managing the allocation of village funds.

The Effect of the Quality of Financial Report Presentation on Village Government Accountability in the Management of Village Fund Allocation in Beber Village

The test results show that the quality of financial statements has a positive effect, which means that the better the quality of the presentation of financial statements, the more accountability the village government will have in allocating village funds in Beber village. Based on the questionnaire, the results show that local government officials have presented village financial reports that contain information that is useful in decision-making and demonstrates accountability. In addition, village financial reports are presented promptly and fairly, and errors in use can be prevented. Furthermore, the presentation of village financial reports uses terms that its users can understand. Thus, the financial statements related to using the Village Fund Budget presented can meet user expectations. All operations related to managing village funds, especially in financial administration, can be accounted for if the quality of the fund's financial statements is high. To improve accountability in the administration of the Village Fund Allocation, all stakeholders must enjoy such accountability.

CONCLUSION

According to the research, implementing efficient internal controls can improve the company's financial performance. This is shown by improving the division of tasks and increasing staff competence. The test results show that competence has nothing to do with the accountability of village fund management; namely, the accountability of the village government in Beber Village in terms of allocating money is not influenced by the competence of the village fund management apparatus. Based on the test results, the internal control system variable has a positive effect, meaning that the more accountable the village government is in managing the Village Fund allocation, the better the internal control system carried out by authorized officials. Based on the test results, the quality of financial statements has a good influence. This means that the more professional the presentation of financial reports, the more accountable the village government in Beber Village will be in allocating village finances.

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