

THE DETERMINANTS OF VILLAGE FINANCIAL MANAGEMENT PERFORMANCE

(Study in Bantul Regency, Yogyakarta)

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ABSTRACT

This study aims to determine the relationship between capacity of village's apparatus, regulatory compliance, use of information technology, quality supervision by BPD, commitment of village's apparatus, village facilitators, and society participation towards village financial management performance in Bantul regency. The objects in this study were 30 villages in Bantul Regency. This study uses the subject of village finance managers, namely the Village Head and Implementer of Village Financial Management (PPKD) consisting of the Village Secretary, and Kaur finance. This research method uses a survey method with a questionnaire. The analytical tool used is SPSS using the Spearman rank correlation test. Based on the analysis that has been carried out, the results show that there is a relationship between capacity of village's apparatus, regulatory compliance, use of information technology, quality supervision by BPD, commitment of village's apparatus, village facilitators, and society participation towards village financial management performance. As for those who have the strongest relationship are capacity of village's apparatus with village financial management performance. It means knowledge, skill, attitude, and a system to carry out the functions and authority already possessed by human resources in village government apparatus.

Keywords: *capacity of village's apparatus, regulatory compliance, use of information technology, quality supervision by BPD, commitment of village's apparatus, village facilitators, society participation and village financial management performance.*

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INTRODUCTION

Law Number 6 of 2014 concerning Villages regulates governance and village regulations. In this law what is meant by a village is a legal community unit that has a regional boundary that is authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, the rights of origin, and / or traditional rights that are recognized and respected in the system of state government Unity of the Republic of Indonesia. The village used to be only regulated based on custom in the local area, now has authority to run a decentralized system in Indonesia. The village has the authority to manage and regulate its own affairs related to the administration of its government and to carry out village development through community development and empowerment that derives from the village's local authority and the authority assigned by the regional government and the central government.

The Central Government has allocated village fund allocations that are quite large for every village in Indonesia. The Minister of Finance of the Republic of Indonesia, Mrs. Sri Mulyani in November 2017 stated in the introduction to the smart book village funds that from 2015 to 2017 the average allocation of village funds each year has increased. In 2015, village funds were budgeted at Rp.20.7 trillion, with the average of each village getting an allocation of Rp. 280 million. In 2016, village funds increased to Rp. 46.98 trillion with an average of each village of Rp. 628 million. And in 2017 it again increased to Rp. 60 trillion with an average of each village of Rp. 800 million. The evaluation conducted by the Ministry of Finance on village fund management can be said to be good. Because many villages can improve existing facilities and infrastructure and make village-owned enterprises (BUMDes) as a form of effort to improve the economy of the community. Village fund allocation Bantul regency received 81 billion rupiah

for the transfer of village funds in 2018. this number increased from the previous year which reached 77 billion rupiah. a sufficiently large amount is prone to the occurrence of fraudulent transfers of village funds. hence the Bantul regency government routinely provides assistance and training in village fund management and the development of BUMDes.

Recording and reporting that does not meet the standards and is inconsistent with the village apparatus shows poor financial management performance, this problem can lead to difficulties in evaluating the use of village funds. Some problems related to village fund management include delays in submitting financial reports, incompatibility of accountability reports, being late in preparing budgets and not optimally absorbing budgets (Mada et al., 2017). Therefore, the importance of transparent, accountable and participatory principles is carried out in an orderly and disciplined manner in the management of village finance in accordance with the

Minister of Home Affairs Regulation (Permendagri) Number 113 of 2014 concerning Village Financial Management to address the above problems.

Given that the performance of village financial management is important in national development efforts through village development and empowerment of rural communities, there are several previous studies on factors that influence the performance of village financial management. Mada et al. (2017) the results of his research show that the competence of village fund managers, village government organizational commitment, and community participation have a positive effect on the accountability of village fund management in Gorontalo District. Research from Sugiarti and Yudianto (2017) resulted that the competence of human resources, utilization of information technology, and budget participation had a significant positive effect on the accountability of village fund management. Jalil (2017) the results of his research

conducted in three villages in Magelang Regency showed the influence of human resources, information, and community participation in village financial management. The potential for village financial empowerment in Bantul Regency has been very developed and developing. In 2016 the district of Bantul already has at least 25 bumdes which are active and continue to grow to date. Besides that Bantul district also has integrated BUMDes with the intention of enlarging and improving financial management between villages so that the creation of an inter-village economy in Bantul Regency is synergistic. This potential must be balanced with the capacity of the village apparatus to manage village finance, compliance with the village's regulations governing village financial management, supervision of the village council body also has an important role in managing village finances. In the 21st century the use of information technology is also very necessary to support the running of good

village financial management, the commitment of village officials is also an important point that must be highlighted in relation to village financial management, and village facilitators and community participation are also very important supporting points for the creation good village financial management, transparency and accountability. By this potential aspect from Bantul Regency, I was interested in writing research related the topic and this research was a replication from the previous reserach that done by Fahlevi and Munti (2017) that the title is *Determinasi Kinerja Pengelolaan Keuangan Desa: Studi pada Kecamatan Gandapura Kabupaten Bireuen Aceh*.

The formulation of the problem of this research is as follows: Is the capacity of village officials has a positive effect on performance village financial management?, Does regulatory compliance has a positive effect on the performance of village financial management?, Is the quality of supervision by the village

consultative body has a positive influence on the performance of village financial management?, Is the utilization of information technology has a positive influence on the performance of village financial management?, Does the commitment of the village apparatus has a positive effect on the performance of village financial management?, Do village facilitators have a positive effect on the performance of village financial management?, Does community participation has a positive influence on financial performance Village Financial Management Performance? and the objectives that we expect from this research are : To get empirical evidence of the influence of village apparatus capacity on village financial management performance, To obtain empirical evidence of the influence of regulatory compliance on the performance of village financial management, To obtain empirical evidence of the influence of the quality of supervision of village consultative bodies

on the performance of village financial management, To obtain empirical evidence of the influence of the use of information technology on the performance of village financial management, To obtain empirical evidence of the influence of village officials' commitment to the performance of village financial management, To obtain empirical evidence of the influence of village facilitators on the performance of village financial management, To obtain empirical evidence of the effect of the society participation to the performance of village financial management.

LITERATURE REVIEW AND HYPOTHESIS

Stewardship Theory

This study use the grand theory of Stewardship. This theory explains situations where management does not have motivation for personal goals but is more aimed at the interests of the organization (Donaldson & Davis, 1991) in (Jannah, et al., 2018). Steward behavior will not leave the organization because the

steward has the motivation to achieve organizational goals. Stewardship theory has the roots of psychology and sociology that are designed to explain situations where managers as stewards or servants will behave according to common interests. When the interests of the steward and the owner are not the same, the steward will try to work together rather than oppose it, because the steward feels that shared interests and behavior in accordance with the owner's behavior are rational considerations because the steward looks more at efforts to achieve organizational goals (Pratolo, 2018).

Village Financial Management Performance

Financial capacity of a for-profit organisation is defined as the ability and potential to develop and deploy financial capital one can convert into money: revenues, expenses, assets, liabilities (Bourdieu, 1986; Hall et al., 2003). Thus, financial performance could be viewed as the development of the financial capacity of

an organisation over time. Whereas for-profit organisations would mainly define and measure financial performance according to operating margin, total margin, return on assets, return on investment, profitability, benefits, etc., non-profit organisations will focus on financial stability, balanced budget, funding goals, etc. Even if the latter might be not-for-profit, they are not-for-loss either (Casteuble, 1997).

Capacity of Village's Apparatus

Capacity can be interpreted as an ability of humans, organizations and society in realizing good performance, to identify and achieve the goals, to change if needed in the business of sustainability, development, and with the aim of advancing (Ubels et al., 2010). There are several studies that have been carried out regarding the factors that influence the performance of village financial management, especially in terms of capacity of the village apparatus. In Santoso (2018) research, the ability,

understanding and skills possessed by village officials in managing village finance were able to encourage for better improvements in village financial management. It is also supported by the results of research by Jalil (2017) that human resources in the village government are very important in the success of village financial management. From the above explanation, the formulation of the hypothesis is :

H₁ : The capacity of the village apparatus has a positive effect on the performance of village financial management.

Compliance with The Regulations

Regulatory compliance is an obligation to rules or applicable law. Management of village finance is regulated in accordance with Permendagri No. 113 of 2014 concerning Village Financial Management. Permendagri No. 113 of 2014 concerning Village Financial Management explains that the village head is the power holder in managing village finances, as well as the

village government representative of the ownership of the village's wealth. The village head is assisted by the village secretary, section head, and treasurer as PTPKD in implementing village financial management. Village financial management arrangements must fulfill the principles in accordance with those stated in Permendagri No. 113 of 2014 requires village officials to work according to policies and plans that have been made between the government and the community, so that the results obtained will be in accordance with the needs of the community. This is evidenced by the results of research by Munti and Fahlevi (2017) which explain that compliance with financial reporting affects the performance of village financial management. The explanation above explains that compliance with village financial reporting requires village officials to carry out village financial management properly in accordance with applicable regulations, so the hypothesis formulation is as follows :

H₂ : Regulatory Compliance Has Positive Impact on Village Financial Management Performance.

Utilization of Information Technology

According to Williams and Swayer (2003) in (Kadir & Triwahyuni, 2013) explains that "Information technology is a technology that combines computing (computer) with high-speed communication lines that carry data, sound and video". In local public services, integrated systems are seen as means to support the delivery of two important objectives of local public services (Bacon, 1998). The use of information technology can be measured using five indicators including the internet network, internet networks are well utilized, applications used, computerized financial reports, and software in accordance with the Act (Nurillah, 2014). After seeing the explanation above, the hypothesis is formulated as follows :

H₄ : Information Technology Utilization Has A Positive Effect on Village Financial Management Performance.

Village Quality Supervision of the Village Consultative Body

In accordance with Law No. 6 of 2014 concerning Villages, the Village Consultative Body (BPD) is an institution that carries out the function of village administration where members are representatives of the village population based on regional representation and democratically elected. The function of the BPD is to become a representative of the community in its territory in terms of formulating village regulations with the village head and channeling the aspirations of the community. Research from Munti and Fahlevi (2017) explains that the quality of supervision from BPD influences the performance of village financial management. The results of the study from Prasetyo and Muis (2015) explain that the BPD must strengthen the supervision of village officials in managing village finance to achieve good village financial management. After the explanation above, the following hypotheses are formulated:

H₃ : The Quality of Supervising of the Village Consultative Body has a Positive

Effect on Village Financial Management Performance

Village's Apparatus Commitment

Commitment is a combination of a person's measure of confidence with his motivation (Moeheriono, 2014). Confidence is the level of one's self-confidence or having a sense of ability to carry out their duties well without being watched. Motivation is an individual's interest and enthusiasm in carrying out his duties well. Previous research from Nasir and Oktari (2011) explained that there was an influence from organizational commitment to the performance of government agencies. Another study from Fitriana (2015) found that there were influences from HR, village financial information, and organizational commitment to village financial management. According to the explanation above, the hypothesis is formulated as follows :

H₅ : Village Apparatus Commitments Have a Positive Effect on Village Financial Management Performance

Village's Facilitators

Supervision which then accompanies is the practice of directing, mentoring, training and assessment carried out by direct superiors through personal or group delegation to individuals or groups in the process of achieving certain targets (Erawati, 2012). Village assistants are needed by a village related to the Law on Villages. Research from Pahlevi (2017) explains that the implementation of village assistance in the field is still not maximal and has not been in accordance with the regulation of village assistance. Parwati et al. (2017) the results of his research revealed that the competence of village assistants had a positive and significant effect on the success of village fund management. Referring to the explanation above, the formulation of the hypothesis is:

H₆ : Village Facilitators Have a Positive Effect on Village Financial Management Performance

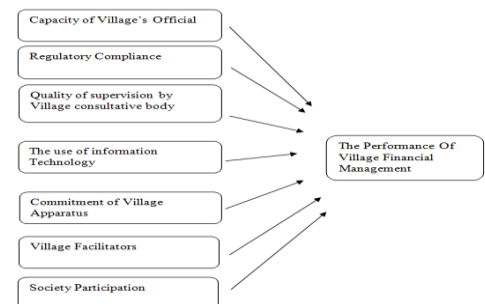
Community Participations

The implementation of management covering all aspects of new life will succeed if it is an activity involving all members of the community. This is explicitly stated by Tjokroamidjodjo (1974) cited by Supriyadi (2010) that on one hand important participation in management and development is even one of the objectives of management and development itself. The results of this test are in line with Zeyn's (2011) research that the role of the community to participate in the planning, implementation, control and supervision of development can improve government performance effectively, efficiently, transparently, and accountably. Rahmanurrasjid (2008: 6) put forward the results of his research, namely accountability and transparency in the accountability of regional government can be realized with the active participation of

the community. Research in harmony with this research is by Mamelo (2016, Karimah (2014), Fajri (2015), Riyanto (2015), Makalalag (2017), Arifiyanto (2017), and Aziz (2016) and Mada, Kalangi and Gamaliel (2018) The formulation of hypotheses is as follows :

H₇: Community participation has a positive effect on the performance of village financial management

Research Model



RESEARCH METHOD

The type of data used in this study is primary data. Primary data refers to information obtained directly (from first hand) by related researchers. This research method uses a survey method or complete poll. The self administered survey is a method of primary data collection by

giving questions to the respondents in writing. Therefore, the survey is often referred to as a questionnaire survey. The population in this study were all villages in Bantul Subdistrict, Kasihan Subdistrict, Pajangan Subdistrict, Bambanglipuro District, Sewon Subdistrict, Kecaatan Sedayu District, Pleret Subdistrict, and Jetis Subdistrict with a total of 32 villages. Sampling uses purposive sampling technique, with samples in this study using financial managers in each village. The criteria for the sample are in accordance with the laws and regulations, namely the village head and PTPKD consisting of the village secretary, and treasurer with 96 Respondents. Here we use non parametric analysis to test the hypothesis.

Analysis Model:

$$\rho = \frac{6 \sum d_i^2}{n(n^2 - 1)}$$

Explanation:

ρ = Value Of Spearman Rank Coefficient

d^2 = difference for each couple of spearman rank

n = total for each couple of spearman ($5 < n < 30$)

RESEARCH RESULT AND ANALYSIS

Each village which was made as the sample of the study was taken 3 respondents to fill the research questionnaire. Questionnaires carried out on 22 January-13 February 2019. For the regional village itself, 96 respondents and the sub-districts. There are 82 questionnaires that can return with a return rate of 91.11% and only 73 questionnaires that can be processed until the end of this research.

Quality of Data Instrument

Validity test

Validity is the level of reliability of a measuring instrument used. Data will be valid if the data match with what should be measured. Based on the research result, , the validity test result shown that all of the

questionnaire question as a measurement tools have Data reduction which if the result is $> 0,5$ which is the sig. So, all instrument questionnaire statements are valid.

Reliability Test

Reliability test is used to determine whether the Instruments used in the questionnaire can be used more than once, at least by the same respondents who are expected to produce consistent data. A data can be said to be reliable if the value of Cronbach's Alpha > 0.5 after done the reliability test all of the data we know that value of Croanbach Alpha for all variables are more than 0,70 so that means all of variables has high reliability.

Hypothesis Test

Hypothesis	Correlation Coefficient	Sig.	Conclusion
H ₁	0,478(**)	,003	Accepted
H ₂	0.155	,414	Rejected
H ₃	0.311	,095	Rejected
H ₄	0,307	,099	Rejected
H ₅	0,206	,275	Rejected

H ₆	0,207	,272	Rejected
H ₇	0,210	,265	Rejected

The influence of capacity of village's apparatus towards village financial management performance.

The influence of capacity of village's apparatus positive significant towards village financial management performance. It is proved by significant on the table the significance value is 0,03 which is less than $\alpha 0,01$. This result is in line with the research that done by Santoso (2018) . on the other hand this research in not line with Setiana (2017) and Husna (2016).

From Antwi and Analoui (2008) they state the implications for HR capacity it might be useful to focus on two strategic initiatives. Improving the core competencies of staff and management in decentralized government. By promoting an integrated approach to organisational learning, which would require the development of three inter-related HR capabilities: human capital (knowledge,

skills and competencies); social capital (network of reciprocal relationships and support); and corporate capital (an embedded organizational culture with appropriate assets and management information systems).

The influence of regulatory compliance towards village financial management performance

The influence of capacity of regulatory compliance is positive not significant towards village financial management performance. It is proved by significant on the table the significance value is 0,414 which is more than with α 0,05. This result not in line with the previous research that done by Santoso (2018) and Munti and Fahlevi.

Village financial management arrangements must fulfill the principles in accordance with those stated in Permendagri No. 113 of 2014 requires village officials to work according to policies and plans that have been made

between the government and the community, so that the results obtained will be in accordance with the needs of the community. The explanation above explains that compliance with village financial reporting requires village officials to carry out village financial management properly in accordance with applicable regulations.

The influence of quality supervision by BPD towards village financial management performance

The influence of quality supervision by BPD is positive not significant towards village financial management performance. It is proved by significant on the table the significance value is 0,95 which is more than α 0,05. This result is not in line with previous research that conducted by Munti and Fahlevi (2017). In the other hand this result is in line with research that done by Deri (2017) and Putra (2013).

The BPD does not understand the rights and authority possessed, so this affects the lack of implementation of

authority in overseeing the implementation of village regulations and regulations of the Village Head. So, central government must held some workshop for BPD to explain the implementation of the function and obligation of BPD.

The influence of utilization of information technology towards village financial management performance

The influence of utilization of information technology is positive not significant towards village financial management performance. It is proved by significant on the table the significance value is 0,099 which is more than α 0,05. This result is not in line with the research that conducted by Sugiarti and Yudianto (2017). But this result in line with the research that conducted by Marlinawati (2018) that stated utilization of information technology is has not positive significant towards financial management in village.

The influence of commitment of village's apparatus towards village financial management performance.

The influence of ommitment of Village's apparatus is positive not significant towards village financial management performance. It is proved by significant on the table the significance value is 0,275 which is more than α 0,05. This result is not supported the previous research by Nasir and Oktari (2011) and Fitriana (2015). On other side this result is supported by Santoso (2018) The results of this study are also in line with research from Kurniawan (2011) conducted in the Regional Government of Demak Regency that organizational commitment does not affect the performance of public organizations.

Individuals uphold agreement and be responsible wholeheartedly, trying hard to reach the target, being responsible for the work that must be done, carrying out the tasks in accordance with the rules of the organization, trying to solve the problem which is the responsibility. This requires support from the organization through giving attention and trust to each individual

in carrying out their duties. In addition, as a member in the organization there is a need for reward for work or achievements that have been implemented properly.

The influence of village facilitators towards village financial management performance

The influence of village facilitators is positive not significant towards village financial management performance. It is proved by significant on the table the significance value is 0,272 which is more than α 0,05. This result is not in line with the research conducted by Pahlevi (2017). But on the other hand the result is supported by Widiyarta (2016) that stated in his research there are factors that may village facilitators are not optimalize the village financial management such as mistake from the recruitment, There is no empowerment for new assistants so that their capacity is low to carry out activities as village facilitators.

The influence of society participation towards village financial management performance

The influence of village facilitators is positive not significant towards village financial management performance. It is proved by significant on the table the significance value is 0,265 which is more than α 0,05. This result is not in line with the research conducted by Mada, Kalangi and Gamaliel (2018). But on the other hand the result is supported by Tumbel (2016) that the found in his research village communities are still very apathetic about planning activities, and controlling the development policies and utilization of village finance. so that aspects of community participation are still very difficult to implement. Suggestion for this problem is the village government must be able to encourage the community to be involved in the village development process through village funds, various ways that can be done, namely by building intensive interactions with the community,

accommodating community input related to work methods in the field.

CONCLUSION

This research aims to testing and proving empirically the influence of capacity of village's apparatus (X_1), regulatory compliance (X_2), quality supervision by BPD (X_3), utilization of information technology (X_4), commitment of village's apparatus (X_5), village facilitator (X_6), and social participation (X_7) towards the village financial management performance (Y). The following are the results of this research: Capacity of Village's Apparatus has significant positive influence towards Village Financial Management Performance. (H_1 Accepted), Regulatory Compliance has not significant positive influence towards Village Financial Management Performance. (H_2 Rejeceted)

Quality Supervision by BPD has not significant positive influence towards Village Financial Management Performance. (H_3 rejected), Utilization

of Information Technology has not significant positive influence towards Village Financial Management Performance. (H_4 rejected), Commitment of Village's Apparatus has not significant positive influence towards Village Financial Management Performance. (H_5 rejected), Village Facilitators has not significant positive influence towards Village Financial Management Performance. (H_6 rejected), Society Participation has not significant positive influence towards Village Financial Management Performance. (H_7 rejected).

SUGGESTION

Based on the discussion and conclusions of the research that has been done, the research suggestions are:

1. Future researcher are expected to add the samples by expanding the research area with different characteristics. So that the research result will be universal.

2. Future researcher are expected to add another independent variables that possibility influence the quality of local government financial statements.
3. Future researcher are expected to add data collection technique using interview so the data will be more complete than previous research.
4. Future researcher are expected to replace or improve the questionnaire relate with the analysis unit so it will be appropriate.

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