

The Impact of Participative Leadership and Competencies on Performance of Village Fund Management

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Submission date: 18-Apr-2022 02:21PM (UTC+0700)

Submission ID: 1813335547

File name: p_and_Competerencies_on_Performance_of_Village_Fund_Management.pdf (292.7K)

Word count: 5407

Character count: 31241

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Abstract: The purpose of this study is to examine the effect of participative leadership and competencies on the performance of village fund management. The research subjects in this study are the village head and village apparatus on village governments in the Bandung Regency. The study involves 73 villages selected, adopting a simple random sampling technique. The data was obtained from respondents through a questionnaire instrument. Data were analyzed using descriptive statistical and multiple regression. The result indicates that participative leadership style of the village head and competencies of village apparatus is positively and significantly associated with the performance of village fund management.

Keywords: *Participative leadership, the Village head, Village apparatus competencies, Village fund management.*

Introduction

The village is the smallest part of the government structure in Indonesia. The village has been given a considerable amount of fund from the central government sourced from the National Indonesian Budget (APBN). The amount of village funds granted in accordance with Law Number 6 of 2014 is 10%. In addition to village funds received from the central government, the villages also receive Village Fund Allocation (ADD) sourced from the provincial and local government in order to help and support village development. The villages also get funds from the sharing of taxes and levies, provincial financial assistance and original village income (PADes). The village gets a substantial fund and has the authority to manage it. Based on the Minister of Home Affairs Regulation No. 20 of 2018 regarding village financial management, it states that village finance is all village rights and obligations that can be valued in money or everything in the form of money and goods related to the implementation of village rights and obligations.

There are many obstacles and problems experienced in the management ranging from

planning to the accountability of village funds. The main problem in village finance is no regulations governing the accounting standards of village governments. Furthermore, regulations governing and fostering village apparatus is regarding village fund accountability not yet established. Village fund planning has also not been carried out based on the mapping of village problems and needs. The implementation of the program development activities has not been fully aligned with the priority scale of the use of village funds. It is because of lack of capacity and personnel in managing village fund. For this reason, villages need to have skilled people to help develop village medium-term development plan (RPJMDes), village work plan (RKPDes) design and cost budget plan (RAB), and village government budget (APBDes).

Problems also occur at the stage of the utilization of village funds, including the existence of misappropriation activities. Those include marking up honorarium, the existence of fictitious projects, reduction in work volume, and unnecessary projects or not according to community needs. With the growing number of new villages, the amount of village budget funds continues to increase each year. In 2019, the total allocation of village funds reached Rp

70 trillion. Therefore, the utilization of the village fund must be appropriately managed in order to achieve the goals of the budget itself. Each village is required to use an application called the *siskeudes* (Village Financial System) that has been provided by the central government in order to facilitate the village in carrying out its activities. The problem that occurs at the regency level is due to the lack of available budget for conducting training or technical guidance for village apparatus at the local government level. Meanwhile, at the village level, the obstacle for the implementation of the *siskeudes* (Village Financial System) is the lack of village human resources capability in operating computers.

The Corruption Eradication Commission (KPK) mentioned that problems encountered in relation to managing village funds also occur in terms of managing funds, including the funds which are only managed by the Village Head and stakeholders in the village or only involving the interests of their team without involving the community. The potential problem that will arise from receiving large amounts of the budget is the existence of fraud or corruption at the village government level. Therefore, the transparency of the use of budget and accountability for the Village Government Budget (APBDes) is crucial. The Audit Board of the Republic of Indonesia (BPK) argue that the problems in managing village funds originating from the lack of knowledge of village apparatus in financial governance and reporting.

The local government needs to improve the ability of the apparatus, especially in financial governance and village administration. Furthermore, the leadership factor of the village head is also playing an essential role in managing a village fund. Type of village head who want to participates and receive suggestions and criticisms from subordinates which in turn make the village apparatus motivated to complete the work as much as possible and create an excellent working atmosphere is needed. Furthermore, the village head with a higher level of education and better management experience is required. According to Mujahida (2018), the most critical resources in an organization are human resources or people who give their energy, talent, creativity and effort to the organization. Therefore, in the village administration, the

most crucial factor is the village apparatus and the village head.

In addition, Suparman et al. (2014) argue that the factors influencing the success of the implementation process of village fund management are human resource factors. The village head plays a vital role in village fund management because the village head is the holder of the power, which are stipulates the technical implementer of village fund management consisting of the village apparatus. However, in realizing transparency and accountability of village funds utilization is still hampered, due to the low competency of village apparatus (Satyawati et al., (2017). Therefore, a significant obstacle to proper village fund management lies on the competency of the village apparatus. Besides, the use of village funds is also prone to corruption. Thus, the research problems are formulated as follows: 1) does the participative leadership style of village head affect the performance of village fund management?; 2) does the village apparatus competencies affect the performance of village fund management?

This study was motivated by the fact that there is still a lack of research conducted in Indonesia regarding village fund management. This research contributes in terms of enriching literature in the field of village fund management. The novelty of the study lies in the participative leadership style of the village head which has never been used to test its effect on the performance of village fund management research

Literature Review

Village Fund Management

The Minister of Home Affairs Regulation Number 20/2018 explains that the management of village funds is a series of activities that begin with planning, implementation, administration, reporting to the accountability stage carried out in one year from January 1 to December 31. The village funds management was in the hands of the village head who is assisted by the Village Financial Management Officers (PPKD). According to Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management is carried out in the following stages; 1) planning; 2) implementation, 3)

administration, 4) reporting and 5) accountability

Planning, according to law number 6/2014 regarding village law, it explains that all villages are required to draft development plans, consisting of the village medium-term development plan (RPJM Desa) and village work plan (RKP Desa). The government regulations number 47/2015 states that village medium-term development plan contains the elaboration of the vision and mission of the elected village head and the village development planning policy direction for a period of six years. Meanwhile, according to The minister of home affairs regulation, number 114/2014 states that the village work plan is the elaboration of the village medium-term development plan covering a one-year period.

Implementation, according to the Indonesia minister of home affairs regulation number 20/2018 explains that the implementation of village finance, there are several general principles that must be followed. All cash income and cash expenditure transactions are carried out through village cash accounts via bank are recorded in the bank book. The apparatus submitting a funding plan to carry out the activity must be accompanied by documents, such as the Budget Plan, Payment Request Letter (SPP), which are first verified by the village secretary and approved by the village head. All village receipts and expenditures must be supported by valid and complete evidence such as invoice, which is first verified by the village treasurer and approved by the village head.

Administration, village finance administration is a recording activity that is specifically carried out by the village treasurer or the head of financial affairs. The village treasurer records the financial transactions that occur. In addition, The government gave a village financial system application called *siskeudes* which is useful to facilitate the village treasurer in financial management. According to the Indonesia minister of home affairs regulation number 20/2018 concerning village financial management, the administration required is as follows; 1) the administration is carried out by the village treasurer; 2) the village treasurer must make recordings of all transactions made in the form of income and expenditure; 3) The village treasurer closes the books at the end of each month in an orderly

manner; 4) The village treasurer is obliged to account for money through accountability reports.

Reporting, reporting is part of data presentation at information regarding an activity related to the results of work that has been carried out during a specific period as a form of implementation of responsibility for the duties and authorities given (Nurhakim, 2018). Indonesia minister of home affairs regulation number 20/2018 explains that the village head delivers the report to higher rank officers (Mayor or subdistrict head) periodically. Practically, semesterly report of the realization of the Village Budget (LRA) is submitted by village head to higher rank officers (Mayor or subdistrict head)

Financial accountability, financial accountability has three main objectives, namely, accountability, managerial, and supervision. The village financial accountability has an accurate and precise focus on reporting time about the use of public funds. The main purpose is to ensure that public funds have been used for objectives that have been established efficiently and effectively (Atmadja, 2018). The accountability report on the realization of the village budget (LRA) is an integral part of the report on the administration of the village. According to the Indonesia minister of home affairs regulation number 20/2018 concerning village financial management, in the accountability of the village government required is as follows:

- The village head submits the village accountability report to higher rank officers (Mayor or subdistrict head) no later than January. In the village accountability report, the village government budgets (APBDes) shall be attached with format accountability report of village government budgets of the current year, village-owned property report (yearly) and report of central and regional government programs implemented in the village;
- Accountability reports related to the village Government budgets implementation is informed to the public with information media that is easily accessible to the public, such as banners, village website, media bulletin boards, and other media.

Participative Leadership Style

A participative leader is a type of leader who involves subordinates in the decision-making process. Aspects of participative leadership style include consultation, joint decision making, power-sharing, decentralization, and democratic management (Yukl, 1998). Crimmon (2007) explains that being a participative leader means involving team members in decision making. It happens when creative thinking is needed from team members to solve complex problems or make decisions that will impact other team members. The participatory leadership style emphasizes the high level of support in decision making and policy but with less direction. The style of leader who provides excellent support and direction is slightly referred to as "participative" because the position of control over problem-solving and decision making is held alternately. With the use of this participatory style, leaders and subordinates exchange ideas in problem-solving and decision making.

Participative leadership is related to the use of various decision procedures that allow the influence of others to influence the leaders' decisions. In participative style, leaders and subordinates exchange ideas in problem-solving and decision making. In the context of this research, the village head's leadership should avoid relations with subordinates who only rely on power, and instead need to promote functional cooperation. The village head must also refrain from one-man shows, on the contrary, must emphasize cooperation between colleagues, avoid creating a frightening work atmosphere, and instead need to create conditions that make all subordinates confident.

A research conducted by Satyawati, et al. (2014) and Sunanto, et al. (2016) found that changes in financial performance are influenced by leadership style which means the better leadership style of a leader will be able to influence many people to achieve the expected goals. Also, research conducted by Indah (2019), and Ekaningtyas (2016) revealed that there is a positive relationship between the leadership style of the village head and the accountability of village fund management. A research conducted by Yuliani (2017) and Randhita (2009) shows that the leadership style, which is mostly applied by the urban village head is the participative leadership style and consultative leadership style. So, the extent of

participatory leadership style also determines the success of village fund management. Therefore, the hypothesis is proposed as follows:

H1: The adoption of the participative leadership style by village head is positively associated with the performance of village funds management

Competencies

The competency that must be possessed by a local government is referring to the competency standard set by the National Civil Service Agency (BKN). In the National Civil Service Agency Regulation Number 8/2013 states that technical competence as the ability that every civil servant who covers aspects of knowledge, skills and works attitudes is necessary for carrying out the duties of their position. Thus, the village apparatus need to have professional knowledge, skills and work attitude to perform their works or duties.

A proper village funds management must have a competent village apparatus. It can be achieved through education and training. In line with the stewardship theory, officials who serve as public servants have an obligation to conduct their activities with the accountability principle. Therefore, the decision making in the use of village funds will produce the best decisions to provide the best service in accordance with rules and regulations. Research conducted by Mada, et al. (2017), Rosyidi (2018), Agung (2018), Irma (2015), Makalalag (2017) and Fajri (2015) revealed that there has a positive relationship between the competence of village apparatus and the accountability of village fund management. It indicates that the higher the competency of village apparatus, the higher the accountability of village fund management will be. Therefore, the hypothesis is proposed as follows:

H2 : The village apparatus competencies is positively associated with the performance of village funds management

Research Method

This study used a descriptive method with a quantitative approach. The population of this

study was all village in Bandung Regency. The sampling technique used in this study is simple random sampling. The total sample involved in this study is 73 village in Bandung Regency. Respondents surveyed from each village are as many as three individuals, who are one village head and two village apparatus (especially those who serve as treasurer or head of financial affairs and head of planning affairs). The total respondents obtained is as many as 219 individuals.

Sources of data in this study were; 1) Respondents from the village government, namely village head and village apparatus using a questionnaire and 2) Village data obtained from the Bandung Regency government office such as documents about funds received by the village and previous studies related to village fund management. Classic assumption test and multiple regression analysis were conducted in this study. Variable measurement presented in table 1:

Table 1. Variable Measurement

Variable	Dimension	Measurement Scale	Item	Source
The Participative Leadership Style of Village Head	<ul style="list-style-type: none"> ▪ Consultation ▪ Joint Decision Making ▪ Sharing Power ▪ Decentralization and Democratic Management 	Interval and Likert	11	Yukl (1998:102)
Village Apparatus Competencies	<ul style="list-style-type: none"> ▪ Skills ▪ Knowledge ▪ Work Attitudes 	Interval and Likert	9	³ The National Civil Service Agency Regulation Number 8 of 2013
Village Fund Management	<ul style="list-style-type: none"> ▪ Transparent ▪ Accountable ▪ Participative ▪ Orderly and Budget Discipline 	Interval and Likert	10	The Minister of Home Affairs Regulation Number 20 of 2018

Results and Discussion

Descriptive Analysis

Questionnaires were distributed directly to respondents, namely village head and village

apparatus in 73 villages in Bandung Regency. A total of 219 questionnaires were completed and fulfilled the requirements. Detailed information on respondents are presented in Table 2 below:

Table 2. Respondents Demographics

Demographics	Total	Percentage%
Gender		
Male	172	78,54%
Female	47	21,46%
Level of Study		
High School	172	78,54%
Associate Degree	4	1,83%
Bachelor	39	17,80%
Master	4	1,83%
Position		
Village Head	73	33,33%
Head of Financial Affairs	69	31,51%
Head of Planning	30	13,70%
Village Treasurer	28	12,79%
Head of General Affairs	9	4,11%
Finance Staff	5	2,28%
Village Secretary	3	1,36%
Head of Program and Reporting Affairs	1	0,46%
Head of Service Section	1	0,46%

In order to provide an overview of each variable, the results of respondents' responses are distributed based on scores and average

scores on each dimension of the variable. The result is presented in Table 3.

Table 3. Assessment Results

Total Questions	Dimension	Distribution of Respondents Responses						Total Score	Percentage Score	Average Score
		5	4	3	2	1	Total			
3	Consultation	189	151	91	7	0	438	1836	83.8%	4.19
3	Decision Making	163	162	110	3	0	438	1799	82.1%	4.11
2	Sharing Power	98	108	83	3	0	292	1177	80.6%	4.03
3	Decentralization and Democratic Management	185	178	72	3	0	438	1859	84.9%	4.24
The Participative Leadership Style of Village Head Variable Score							1606	6671	83.1%	4.15
2	Skills	120	93	74	3	2	292	1202	82,3%	4.12
4	Knowledge	259	213	108	3	1	584	2478	84,9%	4,24
3	Attitude	187	165	81	5	0	438	1848	84,4%	4,22
Village Apparatus Competencies Variable Score							1314	5528	84,1%	4,21
3	Transparent	224	262	158	13	0	657	2668	81.2%	4.06
4	Accountable	351	344	149	29	3	876	3639	83.1%	4.15
2	Participative	196	168	72	2	0	438	1872	85.5%	4.27
1	Orderly And Budget Discipline	103	93	22	1	0	219	955	87.2%	4.36
Village Fund Management Variable Score							2190	9134	83.4%	4.17

Based on the assessment result for each variable in Table 3, it indicates that the participative leadership style of the village head and village fund management were obtained at 83.1% and 83,4% of the ideal score. It means they are falling in the "good" categories. Meanwhile, the village apparatus competencies were obtained at 84,1% of the ideal score, which means it is falling in the "very good" categories.

Multiple Linear Regression Analyses

Multiple linear regression analyses were performed to predict the relationship between independent variables and dependent variables. The dependent variables in this study are village fund management and independent variables in this study is the participative leadership style of the village head and village apparatus competencies. The results of multiple regression are presented in Table 4.

Table 4. Multiple Linear Regression Results

Model	Coefficients ^a								
	Unstandardized Coefficients		Standardized Coefficients			Correlations			
	B	Std. Error	Beta	t	Sig.	Zero-order	Partial	Part	
1	(Constant)	.639	.215		2.974	.004			
	Participative Leadership Style	.393	.077	.457	5.083	.000	.765	.519	.335
	Village Apparatus Competencies	.377	.075	.453	5.038	.000	.764	.516	.332

a. Dependent Variable: Village Fund Management

Based on information stated in Table 4, it indicates that the participative leadership style of village head and village apparatus competencies positively influences the

performance of village fund management ($p < 0,05$). It means that the better leadership style of a leader will be able to influence many people to achieve the expected goals and the higher the competency of village apparatus, the higher the accountability of village fund

management. The results are consistent with the previous researches that predict the leadership style of the village head and village apparatus competencies positively significantly influenced the performance of village fund management.

According to Sekaran (2013), the purpose of the partial test measures to what extent the influence of the independent variable on the dependent variable individually. Hypothesis testing was carried out using a significance level of 0.05. The t-test in this study aims to determine the effect of independent variables consisting of the participative leadership style of the village head and village apparatus competencies on village fund management.

Based on information stated in Table 4, the results of the t-test statistic calculation for the participative leadership style of village head is 5,083 with a significance value of 0,000 and the t-table is 1,667. Because $t_{table} < t_{value}$, then the test result H_0 was rejected. Therefore, the hypothesis that states the participative leadership style of the village head positively associated with the performance of village Fund management is supported.

Based on information stated in Table 4, the results of the t-test statistic calculation for competencies of village apparatus is 5.038 with a significance value of 0.000, and the t table is 1,667. Because of $t_{table} < t_{value}$, then the test result H_0 was rejected. Therefore, the hypothesis that state competency of village apparatus positively associated with the performance of village fund management is supported

Discussion

Participative Leadership Style and performance of Village Funds Management

According to Mulyadi and Rivai (2006), leadership style is behaviour and strategy that is liked and often applied by a leader in order to achieve organizational goals. Therefore, the leadership style of the village head should be associated to achieve the objectives of the village administration. A research conducted by Randhita (2009) shows that the leadership style that is mostly applied by successful headman is the participative leadership and consultative

leadership style. The participative leadership style devotes all attention and gives opportunities to his subordinates to be able to participate through the contribution of ideas or suggestions in the process of management decision making. Finding in this research is in line with the similar previous research conducted by Made, et al (2014) and Suartana, et al. (2014) that participative leadership style has a positive influence on job satisfaction and financial performance. These results are supported by theory, according to Pors (2008) that leaders can act as agents of change.

Competencies and Performance of Village Funds Management

Finding in this study suggest that competence of village apparatus is positively associated with the performance of village funds management. The finding is supported by theory, according to Sutaryo (2011), employees with high human capital make it possible to provide consistent services and high competence. The previous research conducted with regard to the competence of village apparatus is the research of Mada et al. (2016) and Irma (2015) in which the results of his study mention that the competence of village apparatus has a positive and significant effect on the accountability of village fund management.

Conclusion

Based on the analysis and discussion in the previous section, the conclusions are as follows; 1) the participative leadership style of village head has a positive and significant impact on the performance of village fund management; 2) The village apparatus competencies has a positive and significant impact on the performance village fund management.

The limitation of this study is that the respondents involved in this research are the village head and village apparatus who are directly related to the variables of this research. Although the respondents assess their colleagues and themselves, the resulting answers can be biased so it needs to be considered for future researchers to replace the respondents if they use similar variables.

In addition, suggestions for practitioners in the village government are as follows; 1) There is a need for particular training for village apparatus, such as training in the use of the village financial system (*siskeudes*) application computers because there are still village apparatus who have not been able to operate computers; 2) The village government needs to pay attention to updating information related to village activities and village finances on the website as a form of accountability for managing village finances to funders and the community.

Further suggestions for the future research are as follows: 1) Future researchers can broaden the scope of research by considering other factors that influence the management of village funds, such as the culture of village organizations, the village's internal control system, and other variables; 2) Future researchers must then consider respondents from third parties who will be taken in the research if they want to use variables that measure the performance of the village head or village apparatus such as the village community, Community Empowerment Institution (LPM), and others. It is in order to avoid respondents from evaluating themselves and answers that do not show the real condition.

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