

Influence of Competence, Transparency and Accountability on Income and Expenditure Budget Management Village (APBDes)

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ABSTRACT

This study aims to determine (1) the effect of competence on the management of village income and expenditure budgets (APBDes) (2) The effect of transparency on the management of village income and expenditure budgets (APBDes) (3) The effect of accountability on village income and expenditure budget management (APBDes) . This research was carried out in a village in the Malifut sub-district, North Halmahera district. With a total population of 88 respondents. The sampling technique used purposive sampling technique with a sample of 22 villages in the Malifut sub-district. The type of data used in this study is the type of quantitative data while the data source is the primary data source. The method of data collection is done by using a questionnaire. The data analysis technique uses multiple linear regression analysis. The results of this study indicate that (1) Competence has a significant effect on the management of village income and expenditure budgets in the Malifut sub-district. (2) Transparency has a significant effect on the management of village revenue and expenditure budgets in the Malifut sub-district. (3) Accountability has a significant effect on the management of the village income and expenditure budget in the Malifut sub-district.

Keywords:

Competence, Transparency, Accountability, Budget Management Village income and expenditure.

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1. Introduction

Fiscal decentralization, through the balance of central and regional finance, has implications for the regional economy (Simanjuntak, 2001) in realizing people's welfare, which is reflected in regional economic growth which tends to continue to increase. The impact of fiscal decentralization for North Maluku is the improvement in the regional economy, and the distribution of income since the division of provinces in 1999, which was followed by fiscal decentralization in 2001, and the division of districts/municipalities in 2003, the average fiscal allocation for North Maluku reaches 10 trillion per year. Fiscal decentralization for regions still shows inequality between cities and villages, the impact of the widening gap between regions during the reign of Susilo Bambang Yudoyono has been initiated by village development, both through the acceleration of rural development and underdeveloped areas, until the issuance of village development policies (UU 6/2014) which was implemented during the Joko Widodo administration, in 2015 through the

Village Fund. In his research, Sintia: (2016) said that "accountability demands provide impetus for related institutions so that they always make improvements to *good governance* without any fraud in the determination of the public sector accounting".

The determination of public sector accounting does not only exist within the scope of the central government and regional governments but has moved up to rural areas (Dewanti: 2015). The village has the authority to regulate its own area according to the potential possessed by the community. In Law no. 6 of 2014 concerning the village states "Village is a traditional village or what is called a village by another name, furthermore, a village is a legal community unit owned by a territorial boundary which is authorized to regulate and manage government, the interests of the local community based on community initiatives, rights of origin and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia (NKRI). The rationale for the regulation of the Village is diversity, participation, genuine autonomy, democracy and community empowerment. This rationale is a form of providing support and encouragement to the village in order to increase its participation in the implementation of government administration in Indonesia and also reflects the village government as the smallest and closest government unit to the community which is seen as having a very strategic position and at the same time is expected to improve services. and community empowerment directly and quickly (Hargono, 2010). This is necessary so that the development and application of an appropriate, clear and tangible accountability and transparency system is able to realize the goals of public sector governance. In realizing the goals of a successful public sector economy, every village in Indonesia has been given a Village Revenue and Expenditure Budget (APBDesa) every year by the government to carry out development development in the village. And in order to improve empowerment, welfare and equitable development in the Village through district, provincial and government (National) APBDesa funds, it needs to be realized in the regional APBD of 10% each for Village allocation funds (Sumpeno, 2011)

Accountability is a requirement for the creation of good governance, democracy and good governance. Public accountability means that the institution is always accountable for all activities that are observed by the people. Likewise, the community in exercising control has a great sense of responsibility for the common good. Not only the interests of groups or groups (Rabah, 2006) By accountability means that a government agency has determined and has a clear vision, mission, goals and objectives for work programs that have been, are being, or will be implemented. With accountability it will also be able to measure how they organize and maintain (hold) their responsibility for achieving results (Mukhilda, 2013). The existence of village financial management that is carried out properly will certainly have an impact on the village government system, as well as on the progress of the system which can affect welfare if the implementation of village financial management has been carried out in an accountable manner. From the case examples below, it can be briefly concluded that: the village government that plays an active role in the budget management process is not yet fully aware of the village budget management mechanism. This lack of understanding has resulted in officials often neglecting the important objectives of managing village revenue and expenditure budgets that expect active participation from the community. However, village government officials are one of the important factors in moving the community to be active in government.

2. Methods

This research is a quantitative study with the research location in the Malifut sub-district, North Halmahera district. To test the hypothesis of this research, the writer uses the absolute difference test. The data analysis model is shown by the following equation:

$$Y = a + B_1x_1 + B_2x_2 + B_3x_3 + e$$

Information :

Y	= APBDes Management
A	= constant
X ₁	= Competence
X ₂	= Transparency
X ₃	= Accountability
B ₁ - B ₃	= Regression Coefficient
e	= error

3. Results

The results of data analysis using multiple linear regression analysis using the computer program SPSS for Windows version 16.0. obtained the results of data processing as follows:

Table : Regression Analysis Results

Variable	Unstandardized Coeffiencients	Tstatistic	Sig
Competence	0.101	1,192	,010
Transparency	0.460	2,186	,032
Accountability	0.329	2,101	,039
Counstant	12,282		
R	0.693		
R Square	0.564		
Adjusted R Square	0.523		
Fstatistic	34.001		
Sig F	0.011		
N	80		

Source: Primary Data Processed, 2020

4. Discussion

The results showed that the Competence variable had a significant influence on the Management of the Village APBDes Revenue and Expenditure Budget. These results produce a research hypothesis in which Ho is rejected and Ha is accepted. The competence of the apparatus according to the State Civil Service Agency Number: 43/Kep/2001 concerning standard of competence for positions is the ability and characteristics possessed by an employee in the form of knowledge, skills and behavioral attitudes required in carrying out his/her position. This shows that an apparatus in carrying out its duties requires self-competence which is formed through knowledge, expertise and behavioral attitudes.

Based on the test results, it can be concluded that transparency has a positive and significant effect on the management of village income and expenditure budgets. This means that the more transparency, the better the performance of the village government. From these results it can be concluded that the transparency carried out by village government officials in the process of planning, budgeting, implementation, accountability and examination results is carried out openly and published to the community. Werimon, et al (2007) say that transparency is a principle that guarantees access or freedom for everyone to obtain information about government administrators, as well as the results achieved. This great control from the community will cause government managers to work in accordance with existing regulations, and in the end they will be able to produce good government performance and side with the people.

The results of this study indicate that accountability has a positive and significant impact on the performance of village revenue and expenditure budget management. This means that the higher the accountability of village revenue and expenditure budget management will improve the performance of the village government. It can be concluded that the management of the village income and expenditure budget becomes more effective and efficient so that the government's performance becomes better. Werimon, et al (2007) Public accountability demands a clear task limitation and efficiency from the bureaucratic apparatus so that the goals will be able to be achieved. Accountability is an instrument for control activities, especially in achieving results in public services.

5. Conclusion

This study aims to determine the effect of competence, transparency and accountability on the management of village income and expenditure budgets in 22 villages, Malifut sub-district, North

Halmahera district. Based on the results of the study, the conclusions of this study can be described as follows: Competence affects the management of village income and expenditure budgets. This means that the better the competence, the better the management of the resulting Village revenue and expenditure budget; Transparency affects the management of village income and expenditure budgets. This means that, the better the competence, the better the management of the village income and expenditure budget will be; and Accountability affects the management of village revenue and expenditure budgets. This means that, the better the accountability, the better the management of the village income and expenditure budget will be.

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