

Review Article

# Fund Management Performance Analysis in APBN Recipient Villages (Case Study of Demak District, 2016 budget)

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**Abstract** - This study aims to analyze the effect of the management of village funds, the individual role of the village head, the Internal Audit Function of Village Government Performance on Village government performance. The results showed that the management of village funds on the performance of village government partially management of village funds have a positive but not significant effect on the performance of village government. The individual role of the village head to the performance of the village government partially the role of individual village head has a positive but not significant influence on the performance of the village administration. The informal role of the village head to the performance of the village government partially informal role of the village head has a negative but insignificant effect on the performance of the village administration. Village government internal oversight of village government performance partially The internal control of village government has a positive and significant influence on the performance of village government. The coefficient of determination doubled (adjusted R Square) of 0.856. This means that as much as 85.6% can be explained by the variables of village fund management, Interpersonal Roles, Informal Roles, Village Government Internal Controls together, while the remaining 25.2% are explained by variables others outside of this study.

**Keywords** - Village fund management, Individual role of village head, Village head's informal role, Village government internal monitoring, Village government performance.

## I. INTRODUCTION

Based on Government Regulation no. 60 of 2014 concerning Village Funds sourced from the State Budget and Government Regulation No. 43 of 2014 concerning Implementation Regulations of Law Number 6 of 2014 concerning Villages have regulated several main uses of village finances.

In article 100 PP No. 43 of 2014 that the Village Expenditure stipulated in APBDesa is used provided that a. At least 70% of the total Village expenditure budget is used for the administration of Village Administration, implementation of Village development, Village community development, and empowerment of Village communities; and b. maximum 30% of the total Village expenditure budget

ADD management still occurs irregularities/leaks in the use of ADD; programs made from the use of ADD are also not in accordance with the priorities, and the welfare of the community is less realized. (Siti Istiqomah, 2015). The performance of the Village government in village autonomy regarding health infrastructure is not good, but community health services have been running well, and the source of income from the Village Fund Allocation (ADD) is good for the progress of village development. (Linda Muchacha Paramitha, Tjahjanulin Domai, Suwondo; 2013)

Based on the background description above, a common problem found is "Village Government Management in Village Fund Management." So that in turn, these general problems will be discussed and answered by specific questions as follows:

1. How is the management of village funds on Village Government Performance?
2. What is the managerial role of the Village Government Performance?
3. How is the Internal Audit Function of Village Government Performance?

Based on the formulation of the problems described above, the objectives of this study are to analyze: the effect of the management of village funds, the individual role of the village head, the Internal Audit Function of Village Government Performance on Village government performance.



## II. LITERATURE REVIEW

### A. Management

Management comes from the word to regulate, which means assistance. Arrangements are made through processes and arranged according to the order of the management functions to achieve the desired goals. Management is an organization that is carried out to realize organizational goals through planning, organizing, directing, controlling people, and other organizational resources (Suhardi 2015). Village government management is an important and vital matter, especially in relation to the management of village funds. Accountable and professional government is a separate demand from the presence of the Constitution No. 6 of 2014 because the skill of a village administration is also an indicator of the disbursement of village funds.

### B. Village Administration

Village Administration is the administration of government affairs by the village government and the Village Requirements Body in regulating and managing the interests of the local community based on local origins and customs which are recognized and respected in the Government System of the Unitary State of the Republic of Indonesia (PPRI No. 72 of 2005 concerning Villages) in Jaitun 2013. In practice, the village government system in Indonesia is not uniform. The existence of gampong in Aceh, nagari in West Sumatra, clan in Palembang, and banjar in Bali shows another color of village governance. This uniform effort ultimately made the village not independent. Now, through the Village Law, the government and the DPR are trying to restore village independence and recognition of villages based on their origins. In the Village Law (Law No.6 of 2014), the material on village governance is mainly regulated in articles 23-66. The Village Law clarifies the principles of Village administration, which are the principles/values in the administration of Village government affairs. Village Fund

The Village finance in the Village Law is regulated in Chapter VIII on Village Finance and Village Assets, which consists of several articles. In general, the discussion of village finance can be grouped into several themes, namely: Village Finance Scope, Village Income, Village APB, Shopping, and Village Assets. Discussed in article 71 of the Village Law. This Article limits it to all rights and obligations that give rise to income, expenditure, financing, and management of Village finances. In the Village Law, it is explained that village funds come from the APBN. This is confirmed by the government issuing PP. 20 of 2015 as a substitute for PP No. 60 of 2014. It also states explicitly that the source of village funds comes from the state budget.

### C. Village Fund Management

The definition of village financial management is a series of activities that include planning, implementation, administration, reporting, and accountability, which are carried out within 1 (one) fiscal year. The Village financial

management has a management scope that is not much different from the financial management of the central government and provincial, district, and city governments, which at least fulfills the scope of financial management such as planning, implementation, supervision, and financial accountability. Regarding these aspects at the village financial management level, there are still special notes that need attention.

### D. The managerial role of village fund managers.

The role of leader (leader role) according to Singh (2002: 353): "In the leader role the leader uses his or her influence to motivate to encourage subordinates to accomplish organizational objectives." Based on this definition, District Officials play a role in using their influence to motivate and encourage subordinates to achieve organizational goals. In detail, according to Mintzberg (1973: 75), Mintzberg's Managerial Roles includes interpersonal roles, informal roles, and decision roles, each of which has the following indicators: Interpersonal roles, Informal role, Decision roles. The role shows one's participation in achieving organizational goals. The managerial role of the District Officials enables the achievement of an efficient and effective government administration mechanism. This is an absolute obligation so that there is a constructive synergy between the government, the private sector, and the community (Mustopadidjaja, 2000: 2).

### E. Internal Examination Function

Internal examiners must be objective both in terms of organizational status and in carrying out their duties and must reflect professional expertise and thoroughness (Boynton, 2006: 980). The managerial role of the District Officials enables the achievement of an efficient and effective government administration mechanism. This is an absolute obligation so that there is a constructive synergy between the government, the private sector, and the community (Mustopadidjaja, 2000: 2). There are five different approaches to supervising the role of the bureaucracy (Gruber, 1988: 178), namely: (1) supervision through participation; (2) supervision through public relations; (3) supervision through the public interest; (4) supervision through accountability; and (5) supervision through himself (self-control). The internal audit function is an integral part of the organization and carries out its functions based on established policies (Hiro Tugiman, 1997: 11).

### F. Village Government Performance

Performance, according to Manning & Curtis (1988: 1), is the achievement of work, actions, actions, etc. (the accomplishment of work, acts, feat, etc.). In another sense, Manning & Curtis defines performance as something that has been achieved. Done (something is done or performed). Economy and efficiency are common measures of performance, such as cost, the volume of service, and productivity, while effectiveness is a task that has been

accomplished. According to Anthony (2003: 619) that in measuring the effectiveness of local governments, there are difficulties, namely: the number of local government outputs, for example, humanitarian services that are difficult to measure, difficulties in separating benefits and impacts from a program and activity.

In performance appraisal with VFM, pay attention to the performance indicator group; according to input, output, outcome, benefit, and impact, as well as process indicators if necessary to show the management process of activities that occur. These indicators can be used for assessment both in the planning stage (ex-ante), the implementation stage (on-going), or the stage after the activity is completed and functioning (ex-post) (LAN, 2000: 45).

### **G. Previous Research Results**

Hiro Tugiman, 2000, Company performance is positively influenced by effective internal control, internal auditor service quality, and manager perceptions. Bambang Pamungkas, 2005. One of the conclusions of his research results shows that the quality of legislation, the implementation of supervision, and the quality of government financial reports have an effect on the accountability of the performance of government agencies either partially or simultaneously. Abdulrahman, 2006, The perception of regional financial management officials regarding the implementation of government accounting policies and the implementation of regional financial management both partially and simultaneously affects the managerial role of regional financial management officials. Research by M. Ali Mahmudin. (2016) Village Government Management in Village Fund Management. The readiness of the village government is facing challenges in utilizing village funds is reflected in the village government management system. The better the management of the village government will also have an impact on the better management of village funds. Of course, it is the hope for all that this village fund opportunity can be utilized properly. So as to be able to enliven the nuances of optimal and maximum village development. ADD management still occurs irregularities/leaks in the use of ADD; programs made from the use of ADD are also not in accordance with the priorities, and the welfare of the community is less realized. (Siti Istiqomah, 2015). The performance of the Village government in village autonomy regarding health infrastructure is not good, but community health services have been running well, and the sources of Village Fund Allocation (ADD) income are good for the progress of village development. (Linda Muchacha Paramitha, Tjahjanulin Domai, Suwondo; 2013)

### **H. Framework**

The management of village funds is the responsibility of the village government; the readiness of the village government is facing challenges in using village funds is reflected in the village government management system.

Village fund management is reflected in the performance of the village government. The readiness of the village government is facing challenges in using village funds is reflected in the managerial role of the village government. The better the management of the village government will also have an impact on the better the performance of village government. Of course, it is a hope for the managerial role of the village government.

The function of an internal inspection in its implementation of supervision and the quality of Government financial reports have an effect on the performance of the village government. Internal supervision, which is in accordance with the duties and responsibilities, will affect the performance of the village government.

## **III. RESEARCH METHOD**

### **A. Operational Variables**

Perception of village fund management is a feeling that gives the sensory impression that the management of village funds as a basic guideline in compiling and presenting village administration reports provides convenience (a feeling of ease) and benefits (a feeling of benefit) in managing village administration guidance. To measure the response, an ordinal scale is used, namely a level scale with five participatory scales. It is an activity that includes stages; (1) preparation of village fund management regulations, (2) administration of village fund management, (3) village financial management, (4) implementation and enforcement of statutory regulations.

The managerial role of the Village Head is an action taken by officials by using their influence to motivate and encourage subordinates to achieve organizational goals. The variable dimensions of the Village Head's managerial role include (1) Interpersonal roles, (2) Informal roles, (3) Decision roles.

Internal Audit Function. There are five different approaches to supervising the role of the bureaucracy (Gruber, 1988: 178), namely: (1) supervision through participation; (2) supervision through public relations; (3) supervision through the public interest; (4) supervision through accountability; and (5) self-control.

Village government performance is a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission, and vision of the organization as stated in the formulation of an organization's strategic scheme. The dimensions of the village government performance variables are (1) economy, (2) efficiency, and (3) the effectiveness of village government performance; the measurement refers to the "self-rating" research model, namely performance measurement based on data collected where the community is a member of the organization being measured performance, this model was developed by Mathoney; et al. (1963: In general, it can be said that performance is an achievement that the organization can achieve within a certain period of time. The time period for the performance

appraisal is the budget period for the last two years, namely the 2015-2016 fiscal year.

### **B. The research method used**

This study aims to examine the influence of Perceptions of Village Fund Management Implementation and Supervision on a Village Head Managerial role, the Internal Supervision function, and its implications for village government performance. The research was conducted in sub-districts in the Demak district. The number of respondents for the entire Demak Regency consists of 10 Districts as many as 80 respondents. Respondents are officials who have authority over the assessment of the village government, consisting of the head of the sub-district, the subdistrict secretary, the head of government, the head of public welfare, the head of Trantibmas and Law, the head of community empowerment, the head of the sub-division for finance, and the head of the sub-division for employment. The observation period is the 2015 and 2016 budget period.

### **C. Validity Test**

The validity test in this study was carried out by correlating each statement with the total score for each variable. Statistically, the correlation figure obtained must be compared with the critical figure of the correlation table of the r-value. Cronbach, 1970 in (Saifuddin Azwar, 2000: 158) says that the correlation coefficient (r), which ranges from 0.30 to 0.50, has been considered a satisfactory or significant validity coefficient. If it is satisfactory or significant, it is appropriate to use it for testing the research hypothesis and vice versa. After it was found that the questions used in this study were valid, then the questions that were declared valid were tested for their reliability. All valid indicators of the count value are greater than the t table of the variable Perceptions of village fund management, Village Government Managerial Roles, Interpersonal Roles, and Informal Roles. Village government internal supervision and Village Government Performance with a count on a significant coefficient. It is feasible to be used for testing research hypotheses and vice versa.

### **D. Reliability Test**

The reliability test was carried out by using a two-part technique which worked as follows: (1) Dividing the questions into two parts; (2) The scores for each question on each side are added up, resulting in two total scores for each respondent; (3) Correlating the score of the first hemisphere with the total score of the second hemisphere, using product-moment correlation; (4) looking for reliability for all questions with the Spearman Brown formula. Furthermore, Saefuddin Azwar said that theoretically, the magnitude of the reliability coefficient ranges from 0.0 to 1.0. In testing the reliability of the instrument used one score test at the 5% significant level. For reliability testing, so that the questionnaire can be declared reliable is if the Alpha value

is > 0.6, it is smaller than the perception of fund processing 0.814, Interpersonal role: 0.773, informal peral 0.865, Internal Control 0.968, and Village Government Performance 0.806. All are realistic.

## **IV. RESULT AND DISCUSSION**

### **A. Multicollinearity Test**

A regression model is declared free of multicollinearity if the VIF value is <10 and the tolerance value > 0.10. The results showed that the VIF (Variant inflation factor) regression model Perceptions of village fund management (X1), Interpersonal roles, informal roles (Informal roles), internal supervision of village government (X3), and Village Government Performance (Y ) free from multicollinearity because of the magnitude of the Tolerance guidelines for a regression model that is free of multi connexity, namely the Tolerance value  $\geq 0.1$ .

### **B. Heteroscedasticity Test**

Heteroscedasticity test aims whether in the regression model the variance inequality from the residuals of one observation to another. A good regression model is a homoscedasticity or heteroscedasticity does not occur. Based on the heteroscedasticity test, it can be stated that the regression model does not occur heteroscedasticity

### **C. Normality test**

According to Imam Ghozali (2005), the normal probability plot method compares the cumulative distribution of the real data with the cumulative distribution of the normal distribution. The normal distribution will form a diagonal line. If the normal distribution of the data is normal, then the line represents the data. Based on the normality test, it shows that the line follows the diagonal direction, so the regression model can be said to be normal.

### **D. F Test**

The F test is used to find out how much the independent variables simultaneously, namely the village fund management variable, Interpersonal roles, informal roles, internal supervision of the village government, can affect the village government performance. Based on the ANOVA calculation, the results obtained F count 118.363 with a significance of 0.00, so it can be concluded that the regression model is significant, so the F test is feasible and Fit to be the test of this research model

### **E. Coefficient of Determination (R<sup>2</sup>)**

The coefficient of determination (R<sup>2</sup>), in essence, measures how far the model's ability to explain the variation in the dependent variable. The coefficient of determination is between zero and one. A small R<sup>2</sup> value means that the ability of the independent variables to explain the variation in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the

information needed to predict dependent variations (Kuncoro, 2001). The coefficient of determination is generally used to determine how much influence the independent variable has on the dependent variable. The coefficient of determination. The regression test for the coefficient of multiple determination (adjusted R Square) is 0.856. This means that 85.6% can be explained by the variable of village fund management (X1), Interpersonal roles, informal roles, internal supervision of the village government (X3) jointly, while the remaining 25, 2% explained by other variables outside this study.

#### **F. The T-test (Hypothesis test)**

The t-test is used to find out how far one independent variable is the village fund management variable. Interpersonal roles, informal roles, internal supervision of the village government can affect the performance of the village government.

1. The partial effect test between village fund management on village government performance t-test of 1.813 at a significance level of 0.074 means that  $H_0$  is accepted and  $H_a$  is rejected, so partially the management of village funds has a positive but Insignificant effect on the performance of village government.
2. The partial effect test between the individual role of the village head on the performance of the village government t-test of 1.207 at a significance level of 0.231 means that  $H_0$  is accepted and  $H_a$  is rejected, so partially the role of the individual village head has a positive but insignificant effect on the performance of village government.
3. The partial effect test between the informal role of the village head on the performance of village government t-test -1.208 at a significance level of 0.231 means that  $H_0$  is rejected and  $H_a$  is accepted; partially, the informal role of the village head has a negative but insignificant effect on government performance village.
4. The partial effect test between internal supervision of the village government on the performance of the village government t-test of 9.841 at a significance level of 0.000 means that  $H_0$  is accepted and  $H_a$  is rejected, partially, internal supervision of the village government has a positive and significant effect on the performance of village government.

#### **V. CONCLUSION**

Village fund management has a positive but insignificant effect on the performance of the village government. Implementation Preparation of village fund management regulations according to village government decisions is not yet appropriate in performance implementation.

The role of the individual village head on the performance of the village government has a positive but insignificant

effect on the performance of the village government. Figure The development of Pemdes officials as an example to carry out a number of routine obligations that are legal and social in nature is lacking in the performance of the village government.

1. The informal role of the village head has a negative but insignificant effect on the performance of the village government. The role of Pemdes officials in monitoring all the implementation of village government on realization is their responsibility is not implemented or is still weak. In providing information related to administration, both inside and outside the Pemdes are still poorly implemented. The role of Pemdes officials in passing on information to community leaders regarding local government plans, policies, actions, and results is still lacking. Administrative implementation of village fund management is lacking.
2. Village government internal supervision on village government performance, partially village government internal supervision has a positive and significant effect on village government performance. The evaluation is carried out by comparing the information on the realization of the Village Fund Allocation with the budget that has been relatively accurate. Actions taken by the Regional Government regarding irregularities in the implementation of Village Fund Allocation are relatively effective.

#### **SUGGESTION**

The need for training by the local government so that task executors at the village level can acquire skills and knowledge in the management of village regulation drafting.

The Village Head is expected to increase his role and responsibility for the implementation of village government performance both formally and informally.

It is hoped that the Village Head and the Village Consultative Body will increase their roles and responsibilities for the implementation of village government performance both formally and informally in coordination.

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