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INFLUENCE OF BUDGETING TRANSPARENCY ON VILLAGE FINANCE MANAGEMENT (STUDY ON THE GOVERNMENT OF VILLAGES IN NGANJUK)

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ABSTRACT

The purpose of this research is to find out the positive influence of budgeting transparency in the financial management of villages in Nganjuk district.

The method used by researchers in this study is quantitative research methods. The sampling technique used is Disproportionate stratified random sampling. This study was conducted at the village government in Nganjuk Regency by taking a sample of 73 respondents. Respondents in this study are Village Devices that have competence and are directly involved in village finance, namely the Village Head or Village Secretary.

The results showed that budgeting transparency had a positive and significant effect on the financial management of the village using the hypothesis test t.

Keywords: *Transparency of Budgeting, Village Financial Management, Village Government in Nganjuk Regency*

INTRODUCTION

To create a strong foundation in implementing village financial management, the government and the House of Representatives issued Law No.6 of 2014 on villages. The law lists arrangements regarding village finances and village assets. Article 72 paragraph 1 letter b mentions that village revenue is sourced from the state revenue and expenditure budget. To provide further guidelines on village income, the government issued Government Regulation No.60 of 2014. The village income in question is the Village Fund (Abidin, 2015).

Based on Permendagri Number 113 of 2014 and PP Number 47 of 2015, the village should be more open (transparent) and responsive to the financial management process. In the provisions of Permendagri number 113 of 2014 it is conveyed that the financial management of the village is the whole activity that includes: planning, budgeting, management, reporting, accountability and supervision of village finances, so that with the autonomous rights it is expected that the village can manage its finances independently, both managing revenue and managing budget spending.

However, transparency of the village's financial management is still considered sensitive for public officials. The cover-up of information and policies, especially related to financial management, is considered sensitive when faced with the

obligation of the village government to meet aspects of transparency. In fact, there are still some village governments that are not transparent about the use of village funds, the village government does not coordinate with the parties involved in the management. So that there are irregularities regarding the village's financial budgets, the implementation of development activities occurs budget inflating that is not in accordance with the results of the development. The community has a significant role to communicate to the village government to be more transparent about the funds that go to the village so that supervision about village finances is more effectively carried out by the community. The lack of transparency ranging from the budgeting process to reports of the use of funds resulted in accountability of the work carried out in doubt by the community. More specifically, public information is regulated in Law No. 14 of 2008 on Public Information Disclosure (KIP). The village became one of the public institutions that also became actors in the KIP Law.

From the description above it can be concluded that the village government lacks transparency to the financial management of the village to the community in terms of budgeting. So that researchers are interested in conducting research in the villages of Nganjuk Regency with the title of the issues raised is:

Does budgeting transparency affect the financial management of villages in Nganjuk Regency?

LIBRARY REVIEW

Transparency

What is meant by the concept of transparency in this research is the open access for the community in obtaining information about village financial management planning. This is based on the opinion of several experts, namely as follows:

Lalolo (2003: 13) transparency is a principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information about policies, manufacturing processes and results achieved.

Mustopa Didjaja (2003: 261) transparency is the openness of the government in making policies so that it can be known by the public. Transparency will ultimately create accountability between the government and the people.

Mardiasmo mentioned the purpose of transparency in the implementation of village government, namely:

1. One of the forms of government accountability to the community.
2. Efforts to improve management of government management
3. Efforts to improve the management of good governance and governance and reduce the opportunity for KKN practices.

According to Kristianten (2006: 31), transparency will have a positive impact on governance. Transparency will increase the accountability of policy makers so that public control over policy-making authority holders will be effective.

Village Financial Budgeting

Concept of Budget Transparency

Kristiante (2006) formulates information in the general sense as a resource of knowledge and ability that can be used by a person to improve his economic well-being, political power, and social status.

Barrington Moore (1967) was among the experts who from the beginning said that a democratic society requires three main things, namely: 1) an effective system of checks against power holders; 2) mechanisms to replace rulers who are no longer legitimate; and 3) participation of the lay community to determine various regulations.

¹ In the context of good governance transparency is the main key in the implementation of good governance. Transparency refers to the understanding that the public has the convenience to know and obtain information about the policies, programs, and activities of government officials, both at the central level and at the regional level.

Budget transparency ¹ can be interpreted as a complete disclosure of all information related to the budget at the right time (timely) and systematically. Based on this definition, budget transparency ¹ can be understood as a process through which the government provides, opens access, and or disseminates information related to the budget both at the time of preparation, implementation and at the time of accountability.

In addition to the availability, accessibility and publication of documents, Budget Transparency also concerns openness in the process. What is meant by the openness of the process is an opportunity for the community to use haknya to self-sedber (right to attend), monitor (right to observe) or even provide input (right to express) in the process of planning, discussion or decision making, monitoring and evaluation, or the accountability process.

⁴ According to Kristiansen (2006), transparency will have a positive impact on governance. Transparency will increase the responsibility of policy makers so that public control over policy-making authority holders will be effective. Transparency can prevent the occurrence of a monopoly of policy makers' power because transparency allows the system of control and balance (checks and balance) to function properly. Transparency will also be able to avoid the level of budget irregularities, for example with corruption. And, transparency will increase efficiency in the implementation of public services.

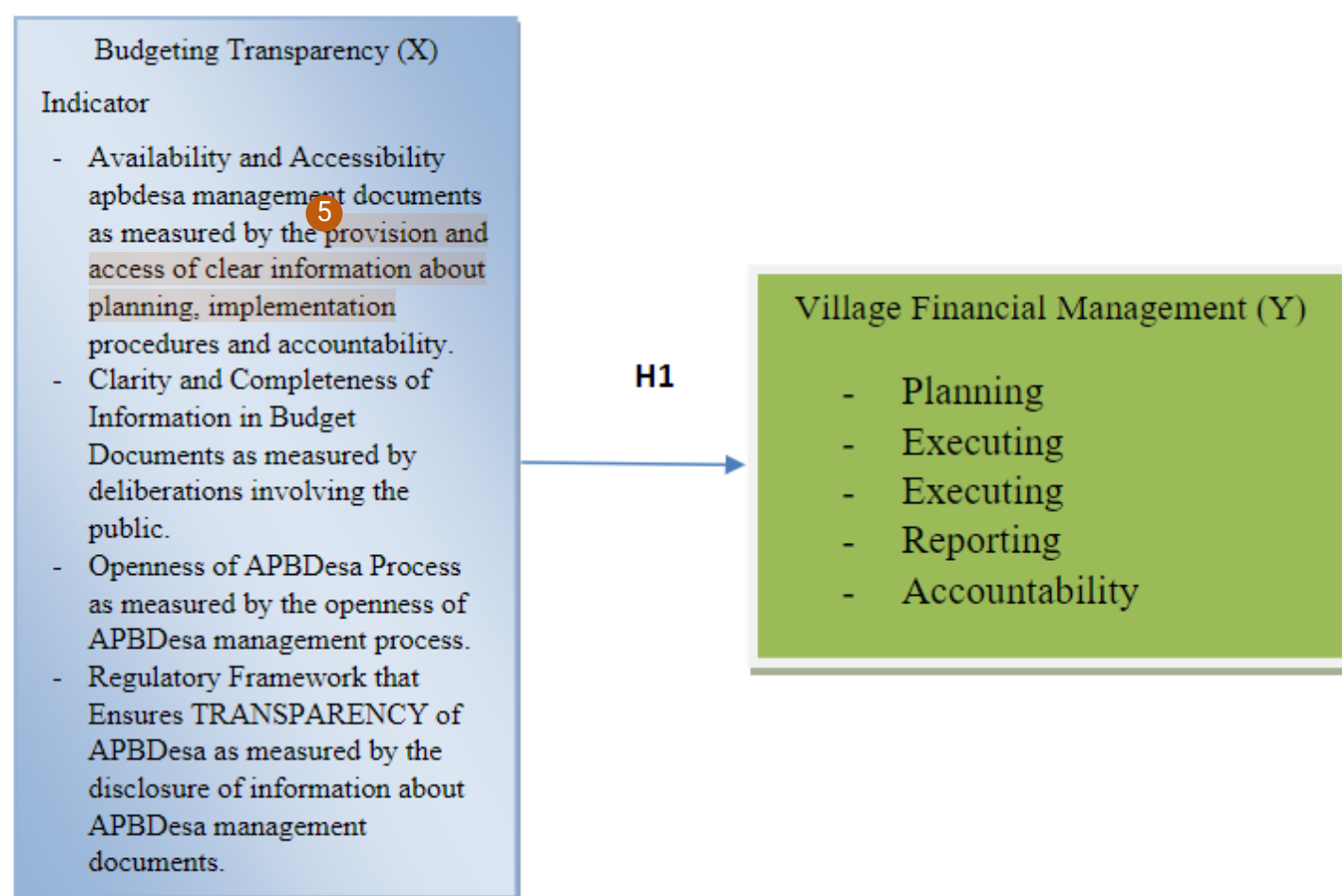
¹² Village Financial Management

According to PERMENDAGRI No. 113 of 2014, village financial management is an overall activity that includes planning, budgeting, management, reporting, accountability and supervision of village finances. The planning mechanism according to PERMENDAGRI No. 113 of 2014 is as follows:

- a. The village secretary drafted the ⁶ Village Regulation on APBDesa based on RKPDesa. Then the Village Secretary conveyed to the Village Chief.
- b. ³⁴ The Draft Village Regulation on APBDesa was submitted by the Village Head to the Village Consultative Agency for further discussion.

- c. The draft was then mutually agreed upon, and the agreement was at the latest in October of the current year.
- d. The Draft Village Regulation on APBDesa that has been mutually agreed upon, then submitted by the Village Head to the Regent / Mayor through the Camat or other designation no later than three days since it was agreed to be evaluated. Regent / Mayor can delegate the evaluation of the Village Regulation Draft on APBDesa to the Camat or Other Designations.
- e. The Regent / Mayor determined the results of the evaluation of the APBDesa Draft for a maximum of 20 working days since the receipt of the Village Regulation Draft on APBDesa. If within 20 working days the Regent / Mayor does not provide the results of the evaluation then the village regulation applies by itself.
- f. If the village head makes improvements of at least 7 working days from the receipt of the evaluation results.
- g. If the Regent / Mayor declares the results of the evaluation of the Village Regulation Draft on APBDesa not in accordance with the public interest and higher laws and regulations, then the village head makes improvements of at least 7 working days from the receipt of the evaluation results..
- h. If the evaluation results are not followed up by the Village Head and the Village Head still sets the Draft Village Regulation on APBDesa into Village Regulation, the Regent / Mayor cancels the Village Regulation by Regent / Mayor Decree.

Conceptual Framework



Source: primary data processed by researchers, 2021

45 Hypothesis

According to Sugiyono (2014:221), "a hypothesis is a temporary answer to the formulation of a research problem, where the formulation of a research problem has been expressed in the form of a question sentence, said temporarily because the answers given are based on relevant theories, not yet based on empirical facts obtained through data collection". The hypothetical model of this study is as follows:

H1 : Transparency of budgeting has a positive effect on the financial management of villages in Nganjuk Regency.

RESEARCH METHODS

9 Type of research

11 According to Sugiyono (2017: 7), quantitative method is a positivistic method because it is based on the philosophy of positivism. This method as a scientific method or scientific because it has fulfilled scientific rules that are concrete or empirical, objective, measurable, rational, and systematic.

According to Sugiyono (2011: 7) This method is limited to the notion of sample surveys aimed at testing previously formulated hypotheses (testing research). "Research surveys are studies conducted in large and small populations, so that relative events, distribution, and relationships between sociological and psychological variables are found."

Population and Sample

According to Sugiyono (2017:81), it says that "In quantitative research the sample is part of the number and characteristics that the population has." In this study, the sample withdrawal using the Slovin formula with an error rate of 10% of the number of villages in nganjuk regency as many as 264 villages, the Slovin formula is as follows (Sugiyono, 2016:57) :

$$n = \frac{N}{1 + N (\alpha^2)}$$

Information :

38 n : Sample Size

N : Population Size

α : Level of Signification

$$n = \frac{264}{1 + 264 (0,05^2)} = \frac{264}{1,66} = 159,03$$

9 Based on the results of the calculation above, the number of samples in this study was obtained 159 villages located in Nganjuk Regency. The technique of selecting respondents or members of the respondent sample is by purposive sampling (certain considerations). In this study the considerations used are those who have competition and are directly involved in village finance, namely the village head or village secretary as respondents. The number of respondents as many as 159 villages x 1 respondent = 159 respondents.

Sampling Techniques

Sampling technique is probability sampling using Disproportionate stratified random sampling is a sampling technique that is done if the properties or elements in the population are not homogeneous and disproportionately..

By using the Disproportionate Stratified Random Sampling technique from the number of samples as many as 159 villages, the number of sample divisions for each sub-district using the formula according to Sugiyono (2007)

$$n = \frac{X \times N_1}{N}$$

Information:

n= The desired number of samples

N= Number of all villages in Nganjuk Regency

X= Number of villages in each district

N₁= Sample

RESEARCH RESULTS

Multiple Linear Regression Test Analysis

Using SPSS software, the results of multiple linear regression analysis are obtained as follows:

Table 1 Results of Multiple Linear Regression Analysis

Coefficients^a

Model	Unstandardized Coefficients	
	B	Std. Error
1 (Constant)	1,266	1,118
X	0,398	0,118

a. Dependent Variable: Y

Source: SPSS Output Results, 2021

From the results of the regression output above obtained the regression equation as follows:

$$\hat{Y} = 1,266 + 0,398 X$$

Based on this equation, it can be explained that:

- Village financial management constant of 1,266 means village financial management value of 1,266 if budgeting transparency (constant)
- Budgeting transparency has a positive marked regression coefficient of 0.398 meaning that if there is an increase in budgeting transparency by 1 unit it will increase village financial management by 0.398.

Determination Coefficient Analysis

Table 2 Analysis of Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,871 ^a	0,758	0,755	1,09055

a. Predictors: (Constant), X

Source: SPSS Output Results, 2021

In table 2 above, an R^2 value of 0.758 is obtained. This shows that independent variables i.e. budgeting transparency are able to explain the variation in village financial management variables of 0.758 or 75.8% and the remaining 24.2% is explained by other factors outside the variables in the study.

Hypothesis Testing

Partial Test (Test t)

Hypothesis testing in this study will be tested with a t test (partial test). The results of hypothesis testing are as follows:

Table 3 Partial Test Results (Test t)

Coefficients^a

Model	t	Sig.
1 (Constant)	1,133	0,259
X	3,382	0,001

a. Dependent Variable: Y

Source: SPSS Output Results, 2021

Based on the table above can be concluded regarding the partial hypothesis test of each variable independent of the dependent variable, as follows:

Testing the Effect of Budgeting Transparency on Village Financial Management

From table 3 above shows that the significance value for the budgeting transparency variable is 0.001. Because the significance value is less than 0.05, H_0 is rejected. Aside from the value of significance can also be seen by looking at the value of thitung, it can be seen that thitung of 3,382 > ttabel (1,655) then H_0 rejected. So it can be concluded that the transparency of budgeting has a significant effect on the financial management of the village.

Discussion

Transparency of Budgeting Positively Affects Village Financial Management in Village Government in Nganjuk Regency

The results of this study showed that budgeting transparency had a positive and significant effect on village financial management as evidenced by a positively marked planning transparency regression coefficient value of 0.398 and significance of 0.001 less than 0.05. The results of this study are in accordance with Pertiwi research (2015) which states that transparency has a positive and significant effect on the financial management of the village.

Many of the village devices responded to the budgeting transparency of village finances, which in the Village Revenue and Expenditure Budget (APB Desa) consisted of Village revenue, Village spending, and Village financing. This village APB format is in accordance with the format set by the Minister of Home Affairs contained in Permendagri 113 of 2014. The results of this study indicate that transparency of village financial budgeting in Nganjuk Regency can improve village financial management in a better direction.

CONCLUSION

Based on the results of research and the results of data analysis, some conclusions can be drawn as follows:

The effect of budgeting transparency on the financial management of the village. The results of the study found that the transparency of budgeting has a positive effect on the financial management of the village. Thus, there is a positive and significant influence. This is based on quantitative analysis, where t_{hitung} 3,382 is greater than the t_{tabel} 1,655.

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