Factors Influencing Budgeting: Case Study In Village Goverment

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Abstract

The village budget is a village development appraisal plan carried out independently. Meanwhile, each village has its own culture, rules, and uniqueness. So it becomes a problem that must be coordinated between village components. Therefore, it is necessary to know what factors influence village budgets, especially unique villages, Sumber Porong Village, Indonesia. This study aims to explain the influence of community participation factors, leadership styles, politics and budget transparency on village budgeting. The research method uses explanatory research with a quantitative approach. They are using a purposive sampling method in determining the sample, while the number of samples is 20 respondents. The characteristics of the sample are those who have participated in and supervised budgeting in Sumber Porong Village. Using SEM Partial Least Square (PLS). The study results show that budget transparency affects budgeting, as indicated by meeting the needs of the village community. The leadership style in encouraging the achievement of village development greatly affects budget transparency. In addition, leadership style and politics have a positive effect on budgeting.

Keywords: Budget Transparency, Community Participation, Leadership Style, Politics

Introduction

Village administration is the smallest independent government institution with its own culture, traditions and rules (Sofyani et al., 2019; Sulistyan, 2017). In village financial budgeting, of course, the variables are very complex, due to the high level of diversity among members of the village community (Purnomo et al., 2020). So what are the factors that affect the village budget, especially villages that are unique, for example, Sumber Porong Village, Lawang District, Malang Regency, East Java Province, Indonesia. In a country, the village has a very strategic position, so it requires balanced attention in the implementation of regional autonomy. The authority of the village government has undergone a paradigm shift, because the central and regional governments are no longer directly involved but only provide guidelines, guidance and training related to village regulations and the Village Revenue and Expenditure Budget.

Law Number 6 of 2014 states that a village is a legal community unit, which has territorial boundaries that are authorized to regulate and manage government affairs, and the interests of the local community based on community participation, origin rights, or customary rights issued by the community. Recognized and respected in the system of government of the Unitary State of the Republic of Indonesia. Based on Law Number 6 of 2014, the village government can regulate all matters of Natural Resources (SDA), Human Resources (HR), as well as administrative and financial management based on the needs and interests of the community. However, in managing existing resources, especially in managing human resources to participate in managing village finances, village

financial management cannot reduce poverty and cannot improve the welfare of village communities, especially in Sumber Porong village. In managing village finances sourced from the APBD balancing budget, the village must be able to involve all stakeholders to jointly manage and plan for the needs of the village community. According to Permendagri 45/2017, "public participation is the participation of the community in conveying their wishes, thoughts and needs in the administration of regional government". Transparency guarantees the community's right to obtain information regarding problems in village budget management. Transparency means that the village government gives flexibility to the community to obtain information about handling the village budget.

Several researchers have conducted research on the factors that influence village budgeting. Weaknesses in village budget management are caused by the ineffective function of village assistants, lack of guidance and supervision, lack of supervision from village consultative bodies, minimal role and budget oversight by the community and weak human resources in village budget management (Rahayu & Diatmika, 2020). Meanwhile, community participation influences the management of village budgets and finances (Finkelstein et al., 2021; Mariana, 2015).

The task of the leader is to control, lead, organize and be responsible for certain jobs. This means leading is the same as setting a goal to be realized (Hermawati et al., 2020). During his leadership, the leader was always emphasized in providing good planning and accountability in the organization (Wilson, 2020). Leadership style is a pattern of behavior shown by leaders in influencing others (Rizki & Sulistyan, 2022; Wiwaha & Suryathi, 2018). This is influenced by several factors, including: values, assumptions, perceptions, expectations, and attitudes. The indicators are attention to the needs and sympathy of subordinates, friendship and encourage the participation of subordinates in every decision making (Harahap et al., 2020).

Budgeting is needed when there are different interests that require decision making according to the level of importance (N´emeth et al., 2019; van Helden & Reichard, 2019). So that it requires a correct and fair argumentation base, even though in government conflicts often occur in determining policies in budgeting. Because budgetary funds are limited, there must be a mechanism for sharing spending options, conflicts of interest often occur, so there is a need for budget control. The goals of budgeting are as varied as the goals of the people involved in creating them. Budgets aim to coordinate different and complementary activities (Rahajeng, 2021).

The budget is an important instrument in the framework of realizing good governance at the village level (Bakhtiar, 2021). Good governance can be measured from the budget preparation process and its accountability. Community awareness to participate will make the planned development results go according to the needs of the community. The more transparent the implementation of village administration will have a positive impact on the implementation of village development. While budget transparency will affect budgeting, accountability will not affect the management and budgeting of the village budget, accountability will affect the effectiveness of controlling the village budget (Dharmakarja et al., 2020).

From several studies, there has been no research linking the factors of community participation, leadership style, politics and transparency with the village budget. So it is necessary to do research related to the influence of community participation, leadership style, politics and transparency on village budgets, especially in Sumber Porong Village, Lawang District, Malang Regency, East Java Province, Indonesia..

In terms of budgeting, there are 3 characteristics of a budgeting approach, namely a top-down approach, a bottom-up approach, and a mixed approach between top-down and bottom-up (Raghunandan et al., 2012). Community participation is one of the values that is upheld because Indonesia is a democratic country. The form of participation carried out by the community is usually in the form of cooperation (teamwork), deliberation (discussion), and mutual cooperation (mutual cooperation). Public participation in budgeting is part of a bottom-up approach, in which the government involves the community in making decisions and public policies.

The bottom-up approach is increasingly widespread in the public sector due to its benefits in providing citizens with an opportunity to play an active role in allocating resources, prioritizing effective social policy programs, and monitoring their use. It is a form of social control, budget control and participatory budgeting can also improve government financial accountability (Nurcahya, 2021).

The key to achieving the independence and welfare of the local village community is how the programs and activities that are accommodated in the budget can accommodate as many as possible the aspirations and real needs of the community so that in preparing the village budget it is not only an administrative process that is only monopolized by the village government but must also be seen

as a political process. at the village level (Raharja et al., 2020). Therefore, as a political process that creates a policy, it is necessary to carry out an interactive dialogue involving various groups of people so that the budget as a reflection of the policy can accommodate as many people's aspirations as possible.

The success of a development program is not only the ability of the government but also relates to community participation in implementing development programs. Community participation can be interpreted as community involvement in development which includes activities both in planning and implementing development programs. Community empowerment is an effort to use and manage community resources more actively (Adiguna & Arismawati, 2020).

Community participation is an important instrument in the administration of village governance. With community participation, the village government can obtain program ideas or aspirations to realize village development. By involving the community from the start, it is hoped that all village management funds can be determined according to the needs of the community, not the wishes of the village government and local elites (Thetsane, 2019). Therefore, community participation is very important in realizing good village governance. Improving good governance is basically a process of change, one form of change is a change in attitude and behavior. There is a positive relationship between community participation and the improvement of good governance at the village level (Freddy et al., 2022). There is a positive relationship between community participation and increased good governance at the village level. So the hypothesis is developed as follows:

H1: Community participation has an effect on budgeting
H2: Community participation has an effect on budget transparency

The leadership style in the village plays an important role because a good village starts with a good leader (Wang et al., 2019). Leader style has a relationship with social situations and organizational life (Huynh & Hua, 2020). Based on the description above, the hypothesis developed is as follows:H3: Leadership style has an effect on budgeting
H4: Leadership style has an effect on budget transparency

Budgeting is a choice of program evaluation to be implemented or not (Agustin & Rahaju, 2016). Budgeting is assumed to be a rational, economical and politically free choice. In practice, budgeting is closely related to politics, which involves bargaining between various forces that have the authority to determine what is important and what is not (budgeting is power and politics). Budget planning is a political activity, so that the process and work products are political products, so that problems and conflicts arise in the preparation of budget decisions (Mahdalena et al., 2021).

In implementation in the field, members of the village consultative body approve the draft village budget, even though it has passed through the corridors of democracy, consciously or unconsciously adhering to what is called exclusive democracy, not inclusive. This means that the formulation process mechanism has gone through a long journey and is almost sterile from political influence. The bureaucracy responds to pressure exerted by village consultative bodies in the process of making policies and budgets (Rohman & Relandani, 2019). Budgeting is a legislative process made by the executive, in the budget process it ultimately depends on the legislature because the legislature has the power to approve or reject budget proposals submitted by the executive (Rahajeng, 2021). Meanwhile, the important role of the legislature is to represent the interests of the community, empower government, and oversee the performance of village government (Yusuf et al., 2019). Based on this description, the hypothesis is described as follows:

H5: Politics has an effect on budgeting

Budget transparency does not only provide accurate information about governance but must be accompanied by convenience for every member of the public in obtaining information (Kanter et al., 2021). The process of transparency is openness to all actions and policies taken by the government (Rohman & Relandani, 2019). Furthermore, transparency is a principle that guarantees access to freedom for everyone in obtaining information about policies, the process of making and implementing them, as well as the results that have been achieved. (Yendra & Bond, 2022). One of them is the transparency of village financial management which will ultimately create horizontal accountability between the village government and the community to realize regional governance that is clean, effective, efficient, accountable and responsive to the aspirations and interests of the community (Moallemi et al., 2020). Based on the description above, the hypothesis proposed is:

H6 : Budget transparency has an effect on budgeting

Methods

This research is a quantitative research. The population in this observation is the village community, village consultative bodies and village officials who are involved in making the village budget. Methods of data collection using purposive sampling. The number of samples used was 120 respondents in Sumber Porong village. The data collection method uses a questionnaire whose instruments have been tested for validity and reliability. The reason for choosing Sumber Porong village is because it has a unique ethnicity, namely the Madurese. Using a 5-factor Linkert scale in the questionnaire where 1 indicates strongly disagree, and 5 indicates strongly agree. The statements in the questionnaire are used to explain the impact of community participation, leadership style and politics on budget transparency and budgeting. Data analysis used a descriptive test and used SEM PLS. Figure 1 shows a hypothetical model that explains the relationship between public participation, leadership style and politics on budget transparency and budgeting.
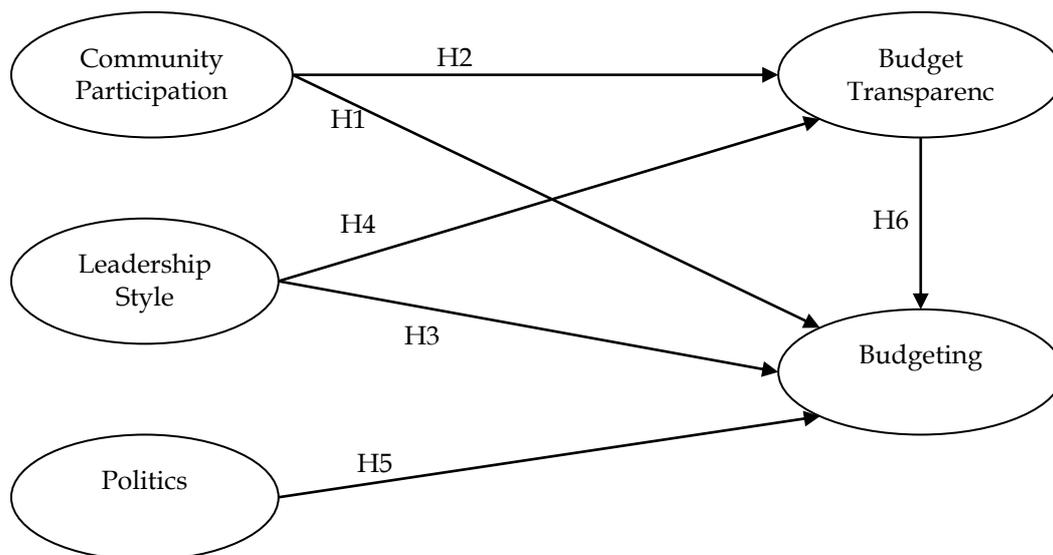

Figure 1. Conceptual Model
Source: Development by Researchers (2023)

Results and Discussion

This study used 120 respondents consisting of 92 people or 76.6% male respondents and 28 respondents or 23.4% female respondents. The average senior high school education was 48 respondents or 40% and the most dominant occupation was farming, namely 79 respondents or 0.66%. Test the validity in this study by using a construct test based on the AVE value, which is said to be good if the AVE value of each construct is greater than 0,5.

Table 1. Average Variance Extracted (AVE)

No	Variabel	Average Variance Extracted (AVE)
1	Community Participation	0.865
2	Leadership Style	0.816
3	Political	0.798
4	Budget Transparency	0.784
5	Budgeting	0.874

Source: Data Processed (2023)

Table 1 shows the AVE value for each construct greater than 0.5. This means that the constructs of community participation, leadership style, politics, budget transparency, and budgeting meet the criteria of discriminant validity test. While the reliability test uses a composite reliability test (Cronbach's alpha for the level of construct reliability or latent variables). The construct is declared reliable if the value of composite reliability and Cronbach's alpha is above 0.7. The results of the composite reliability test and Cronbach's Alpha are shown in Table 2.

Table 2. Composite Reliability

No	Variabel	Composite Reliability	Cronbach's Alpha
1	Community Participation	0.928	0.844
2	Leadership Style	0.957	0.944
3	Political	0.908	0.878
4	Budget Transparency	0.948	0.931
5	Budgeting	0.965	0.952

Source: Data Processed (2023)

The Composite Reliability value limit is declared good, which is above 0.70. Table 2 shows all constructs with composite reliability values of more than 0.70. So it is said that each construct has high validation. Therefore the indicators of community participation, leadership style, politics, budget transparency, and budgeting are able to increase each of the latent variables. While the Cronbach Alpha value of all constructs has a value higher than 0.7. so that it can be said that all constructs including community participation, leadership style, politics, budget transparency, and budgeting have high reliability.

Communalities

Community is the magnitude of the variance of an initial variable that explains the results of the analysis. The table shows the Community value of each construct.

Table 3. Communalities

No	Variabel	Communalities
1	Community Participation	0.865
2	Leadership Style	0.816
3	Political	0.854
4	Budget Transparency	0.784
5	Budgeting	0.874

Source: Data Processed (2023)

Based on table 3, the communalities values of community participation, leadership style, politics, budget transparency and budgeting are 0.865, 0.816, 0.854, 0.784 and 0.874 respectively. this means that each construct is a variable that has an effect on the value according to its value.

Structural Model Testing (Inner Model)

The inner model uses the First Model R-square (R^2) value. The R^2 value is used to estimate all structural test models with an R^2 value limit of more than 0.10. Table 4 shows the value of the coefficient of determination.

Table 4. First Model R Square value

No	Variabel	R-Square
1	Community Participation	0.627
2	Leadership Style	0.705
3	Political	
4	Budget Transparency	
5	Budgeting	

Source: Data Processed (2023)

Table 4 shows that the R-square for budget transparency variables is driven by community participation, leadership style, and politics, with an R^2 value of 0.627. Meanwhile, the budgeting variable is influenced by community participation, leadership style and politics with an R^2 value of 70.5%.

Meanwhile, compatibility with PLS is based on the Q2 value. In the regression analysis the value of Q2 is equal to the coefficient of R-square (R^2). The conditions for the model have predictive relevance. If the Q2 value is more than 0, otherwise the model does not have predictive relevance, if the Q-squared value is less than 0. Based on table 4, the Q2 value is as follows:

$Q2 = 1-(1-R21) (1-R22) (1-R23)…. (1-R2n)$

= 1- (1-0,627) (1-0,705)

= 1- 0,1100 = 0,89 = 89%

Based on the results of the calculation of the Q2 value of 89%, the structural model has high predictive relevance, and the model is getting better and more feasible to use in predictions.

Hypothesis testing

Hypothesis testing using the advanced bootstrap resampling technique with the Geisser and Stonem methods. The sampling method uses a loose distribution, assuming a normal distribution. Based on t-test; if the value of |t count| is obtained > t table (alpha 5% = 1.96), the hypothesis is accepted. Based on the results of testing the hypothesis on the outer model, it shows very large results, this means that this indicator can be used as an instrument to measure latent variables. Meanwhile, if the effect of testing on the inner model is very large, it means that the effect of latent variables on latent variables is different. Figure 2 shows the results of the Path Diagram for t-test PLS Output Results.
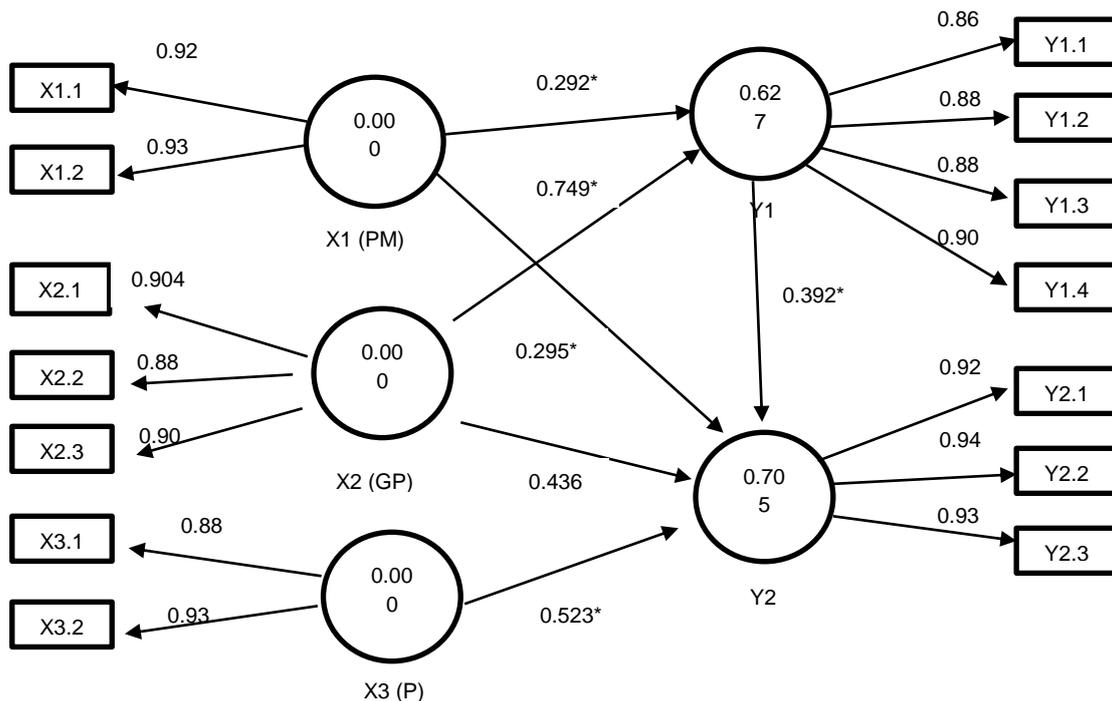
Information:

* = significant

Figure 2. Hypothesis Test Results
Source: Data Processed (2023)

Figure 2 shows the t-test values for each indicator for each latent variable, so that it is known which indicators have a significant effect on the latent variables. Meanwhile, table 5 shows the path coefficients in the inner model.

Table 5. Path Coefficient and t-test Results

Variabel	Original Sample	Sample Mean	Standard Deviation	Standard Error	t Statistics	Decision
X1->Y1	0.292	0.193	0.064	0.064	2.983	Sig.
X1->Y2	0.295	0.294	0.060	0.060	2.907	Sig.
X2->Y1	0.749	0.649	0.053	0.053	12.251	Sig.
X2->Y2	0.436	0.435	0.062	0.062	8.584	Sig.
X3->Y2	0.376	0.374	0.064	0.064	6.342	Sig.
Y1->Y2	0.392	0.395	0.065	0.065	4.486	Sig.

Source: Data Processed (2023)

The calculated t-value between public participation and budget transparency is actually higher than the t-table, which is 2.983. This means that the hypothesis stating that there is no direct effect of

public participation on budget transparency is accepted. This means that there is a direct effect of public participation on budget transparency of 0.292. So that the better public participation, the greater the transparency of the budget, and vice versa. The calculated t value between community participation and budgeting is actually greater than the t table, which is equal to 2.907. This means that the hypothesis stating that there is no direct influence between community participation on budgeting is accepted. This means that there is a direct effect of public participation on budget transparency of 0.295. So that the better community participation, the greater the budgeting, and vice versa. The calculated t value between leadership style and budget transparency is actually greater than the t table, which is 12.251. This means that the hypothesis stating that there is no direct effect of leadership style on budget transparency is accepted. This means that there is a direct effect of leadership style on budget transparency of 0.749. So the better the leadership style, the greater the transparency of the budget, and vice versa. The calculated t value between leadership style and budgeting is actually greater than the t table, which is equal to 8.584. This means that the hypothesis stating that there is no direct influence between leadership styles on budgeting is accepted. This means that there is a direct effect of leadership style on budgeting of 0.436. So the better the leadership style (X2), the bigger the budgeting, and vice versa. The calculated t value between Politics (X3) and budgeting turned out to be smaller than the t table, which was 0.642. This means that the hypothesis stating that there is no direct influence between politics on budgeting is rejected. This means that there is no direct influence between leadership styles on budgeting of 0.376. So it can be said that the level of budgeting is not always inspired by politics. The calculated t value between budget transparency and budgeting is actually smaller than the t table, which is 4.486. This means that the hypothesis that there is no direct influence between budget transparency and budgeting is accepted. This means that there is no direct influence between leadership styles on budgeting of 0.392. The positive effect of budget transparency on budgeting means that the higher the transparency of the budget, the bigger the budget. The lower the budget transparency, the lower the budget.

Furthermore, calculations related to exogenous variables are carried out on endogenous variables through a variable. Skewed effect (PTL). Based on this calculation, it can be known by multiplying the coefficient value of each variable. Table 6 shows the indirect effect hypothesis test carried out with the SOBEL test.

Table 6. Sobel Test on Hypothesis Testing for the Indirect Effect

Calculate SOBEL for the indirect effect	a	b	ab	sa	sb	sab	t-test (PTL)	Decision
X1 -> Y1 -> Y2	0.192	0.292	0.056	0.064	0.065	0.023	2.442	Sig.
X2 -> Y1 -> Y2	0.749	0.649	0.486	0.053	0.065	0.045	4.200	Sig.
X3 -> Y1 -> Y2	0.376	0.374	0.140	0.050	0.069	0.0405	4.000	Sig.

Source: Data Processed (2022)

a = path coefficient from variable 1 to variable 2
b = path coefficient from variable 2 to variable 3
ab = (path a) * (path b)
Sa = standard error of path a
Sb = standard error of path b
Then to test the significance of the indirect effect (PTL), it is necessary to calculate the t value of the ab coefficient with the following method:

$$t = \frac{ab}{Sab}$$

Table 6 shows the indirect relationship between Community Participation through budget transparency on Budgeting (Y2) of 0.056 with a t count of 2.442 > t table of 1.96. So it can be concluded that the higher public participation will affect budget transparency, as well as budget transparency will affect budgeting, and vice versa.
While the relationship between leadership style through budget transparency on budgeting is 0.189, with a t-count value of 4.20 above ± 1.96 (5%), so it can be concluded that the influence of leadership style through budget transparency on budgeting is quite large. The better the leadership style will increase budget transparency, then budget transparency will affect budgeting, and vice versa.

Conclusion

The research results show that budget transparency is the main thing that must be considered by village officials. Because this affects the budgeting needs of the village community. In addition, budget transparency is also influenced by leadership style. Where there is a very close relationship between community participation and leadership style on budget transparency, and leadership style and politics have a positive effect on budgeting. Suggestions for further research are to conduct a qualitative analysis of budget transparency, inter-village comparative studies, information technology role analysis, community participation impact studies, and the influence of contextual factors. It is hoped that these suggestions will contribute to further understanding of the importance of budget transparency, leadership styles, and political factors in the context of village budgeting, as well as provide insights for improving policies and practices at the village level.

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