

ANALYSIS COMPETENCE OF VILLAGE OFFICIALS ON THE PERFORMANCE OF VILLAGE FUND MANAGEMENT IN BANYUMAS REGENCY

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Abstract: *Village government has clear objectives and achievements in government administration. Organizational effectiveness is important in the realization of the goals and achievements of the village government. From the perspective of human resources, the effectiveness of an organization can be seen from the competencies possessed by village officials. The purpose of this study was to determine the effectiveness of the use of Village Funds by looking at the average competency and performance of village fund management in the village apparatus of the Banyumas Regency. In this study, the questionnaire has gone through the stages of validity and reliability testing, classical assumption test and multiple regression test. The conclusion is that knowledge and skills do not have a significant effect on village management performance. while the attitude variable has a significant effect on the performance of village management. Suggestions for the village government, in improving the competence of village officials in the Banyumas region in work, it is necessary to have training in accordance with the needs of the Village Apparatus, so that knowledge, insight and skills increase. This is to increase the average number of job analysis skills.*

Keywords: *Village Government, Competence, Financial Management Performance*

1. Preliminary

The Village Government has received recognition in the aftermath of the passing of Law Number 6 of 2014 concerning Villages. This regulation explains the form of State recognition of the existence of Village Government and policies in the management of Village Funds originating from the Central Government State Budget. With the existence of a management system and village government affairs authority, the Village Fund policy should be able to effectively improve the welfare of the community in the village area. With this regulation, the village government can also provide the widest possible opportunity for village communities to actively participate in the implementation of village government, rural economic development, local democracy development and village cooperation development. (Fairus, 2020)

Village funds are APBN funds that are budgeted annually to finance the implementation of village authorities as stipulated. Allocation is made by considering the population, poverty rate, area size and geographic difficulty level. The main purpose of village funds is to improve public services in the village, incubate poverty, advance the village economy, overcome development gaps between villages and strengthen village communities as the subject of development (Utami, 2020).

Thus, the village government has clear objectives and achievements in government administration. Organizational effectiveness is important in the realization of the goals and achievements of the village government. In terms of human resources, the effectiveness of an organization can be seen from the competencies possessed by village officials (Mandagi, et al; 2016). Yusuf (2015) defines Human Resources as individuals who design and produce outputs in order to achieve the strategies and goals set by the organization. Without individuals who have skills or competencies, it is impossible for the organization to achieve its goals. Thus, we can see that the effectiveness of the use of village funds for community health services can be seen from the competencies possessed by village officials.

In achieving the goals of the village government and seeing the large nominal amount of village funds that

have been distributed from the central government, village officials must also have a good view of the performance of village fund management. In previous studies, the weak understanding of village officials in village financial management resulted in less effective and efficient performance of village financial management. According to the Financial and Development Supervisory Agency (BPKP), there were 15,100 weaknesses that occurred in the village financial management accountability in 2015 (Munti and Fahlevi, 2017). Performance is the level of achievement of results for the implementation of certain tasks (Simanjuntak, 2005). While according to Sutrisno (2011: 209), determining the level of competence is needed in order to know the level of achievement expected for the good or average category. So, the village government must also look at the performance that has been made by village officials in managing village funds.

As explained above, the level of competence and management performance Village funds must be a concern, because of the high amount of funds that have been received by the village government, especially the Banyumas Regency area. Based on the data we have obtained, the ceiling for village fund receipts is quite high. Of the 50 villages, the table shows the 4 villages with the highest village fund receipts. (Table 1)

No.	Village Name	Village Fund Ceiling
1	Pasinggangan	1,767,398,000
2	Gandatapa	1,790,355,000
3	Kotayasa	2,002,787,000
4	Limpakuwus	1,723,846,000

Table 1

The purpose of this study was to determine the effectiveness of the use of Village Funds by looking at the average competency and performance of village fund management in the village apparatus of the Banyumas Regency. The benefit of this research is to provide an overview that which parts are expected to be of concern and need to increase in competency development and performance of village fund management in the Banyumas Regency area and to illustrate that there is an influence between competence and the performance of village fund management in the Banyumas Regency area.

2 References and Hypotheses

Competence

According to Spenser & Spenser (1993) in Hutapea and Thoha (2008: 5), competence is a basic characteristic of someone who has a causal relationship with extraordinary work performance or work effectiveness. Furthermore, if it is related to the state apparatus, the definition of work competence according to the Law of the Republic of Indonesia Number 13 of 2003 "Competence is the work ability of each individual which includes aspects of knowledge, skills, and work attitudes in accordance with established standards and characteristics possessed by a person. civil servants in the form of knowledge, behavioral attitudes required in their duties and positions. It is reinforced by the theory issued by Hutapea and Thoha (2008: 13), which reveals that there are three main components of competency formation, namely knowledge, skills and attitudes. So that in this study, the researcher decided to use these three variables to describe the competence of the village apparatus.

Knowledge (Knowledge)

In Hutapea and Thoha (2008: 28), knowledge is information that is owned by a person. Knowledge is the main component of competence that is easily obtained and easily identified. Meanwhile, according to Katamang (2018), knowledge or knowledge is information that a person has in a specific field. In previous research it was found that knowledge has a significant effect on employee performance (Putra, 2016). This is also supported by research conducted by Mazdayani (2014), which explains that knowledge has a significant effect on employee performance. In this study, the indicators used are the knowledge of village officials about the processes that occur in the planning, management and accountability of village funds.

Skill

Skills are a basic ability possessed by employees in the process of carrying out tasks. One example of a skill is the ability to cooperate with and motivate others, as well as communication skills. In Pandey (2015), skills can also be classified as the participation of village government officials in coaching activities, guidance, workshops, functional exercises or skills training in the field of government and village community development. In the research, data was obtained through several indicators, including: mastery of apparatus related to technology in carrying out work,

participation of village officials in training and development of work skills, having good communication and analytical skills in supporting their work. In addition, in Putra (2016), skills have a significant positive relationship with performance.

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3 Research Methods

This research is a quantitative research, the data source used is primary data because it uses a questionnaire. The population of this study were the village fund managers of Banyumas Regency. The total sample in this study was 33 village officials scattered in various villages in the Banyumas Regency area. Data testing is done by using the validity test and reliability test to assess the validity of the questionnaire. The classical assumption test is also performed as a condition for entry to the Multiple Regression test.

This research using analysis method, such as :

a. Validity Test

The validity test is used to determine whether the indicator instrument of each variable can be used to measure the research variables. (Mandagi, 2016). Validity test is done to test whether the answers from respondents through the questionnaire are really valid or not. The validity of a data for each variable is shown in the Outer Loading value which is number 0.70.

b. Reliability Test

Reliability is the extent to which the accuracy, accuracy, or accuracy shown by the research instrument. The reliability test is conducted to find out whether the results of the answers of the respondents through a questionnaire are really stable in measuring symptoms or events. Reliability test is done by testing the value of Cronbach Alpha / CA (a). A variable is said to be reliable if it has a value of CA (a) > 0.60.

c. Classics Assumption Test

In this study, using a parametric statistical test, which can only be examined if the assumptions of data analysis to be tested are fulfilled. Requirements for parametric statistical analysis include

normality test, heteroscedasticity test, and multicollinearity test.

d. Multiple Regression Test.

According to Drapper and Smith (1992), the relationship between one dependent variable and one or more independent variables can be expressed in multiple linear regression.

Relationship Between Variables

Relationship between Knowledge and Performance

In previous research it was found that knowledge has a significant effect on employee performance (Putra, 2016). This is also supported by research conducted by Mazdayani (2014), which explains that knowledge has a significant effect on employee performance. In this study, the indicators used are the knowledge of village officials about the processes that occur in the planning, management and accountability of village funds

Relationship between Skills and Performance

Previous research has found that skills have a significant positive relationship with performance (Putra, 2016). This is also reinforced by the findings made by Hartanto (2017), with the results that the greater the skills, the increased performance of employees. This means that skills have a significant positive effect on employee performance.

Relationship between Attitude and Performance

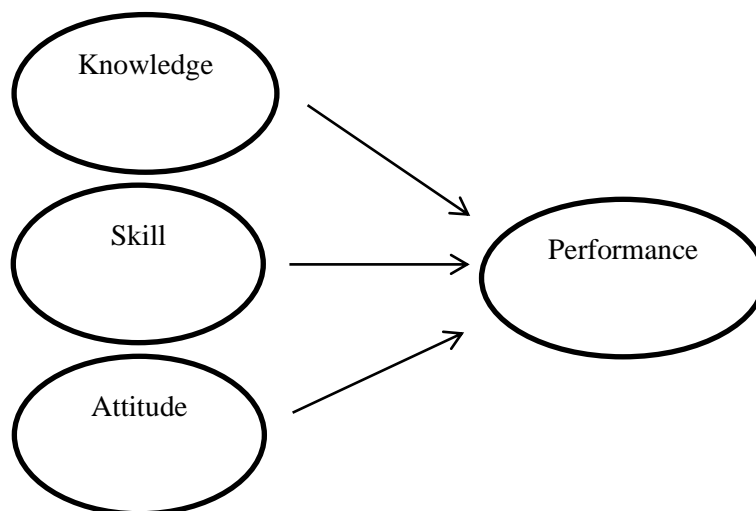
In Alias and Serang (2018), it was found that attitude has a significant effect on employee performance. It is strengthened by Sari's research (2019) that attitudes have a significant positive effect on performance

Relationship between Competence and Performance

In Katamang et al. (2018) research, competence has a significant effect on performance. This means that together the competency factors determine the performance of the village apparatus. In Soetrisno (2018), it has also been found that competence has a significant positive effect on employee performance.

4 Conceptual Framework

In this study, the hypotheses outlined are points, namely: (H1.) Knowledge has a significant positive effect on performance (H2.) Skills have a significant positive effect on performance (H3.) Attitudes have a significant positive effect on performance (H4.) simultaneous knowledge, skills and attitudes have a significant positive effect on performance. This is illustrated in the research framework as follows;



5 Results and Discussion

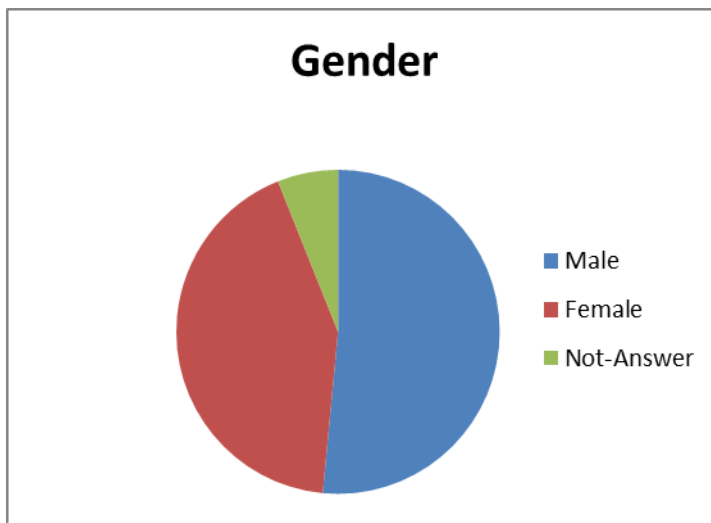
In the study, the results obtained an average of 33 exemplars of the questionnaire returned, and all data can be used properly.

Questionnaire Rate

Information	amount	Percentage
Distributed questionnaire	50	100%
Non-returned questionnaire	17	34%
The back questionnaire	33	66%
An unusable questionnaire	0	0%
Questionnaires that can be used	33	100%

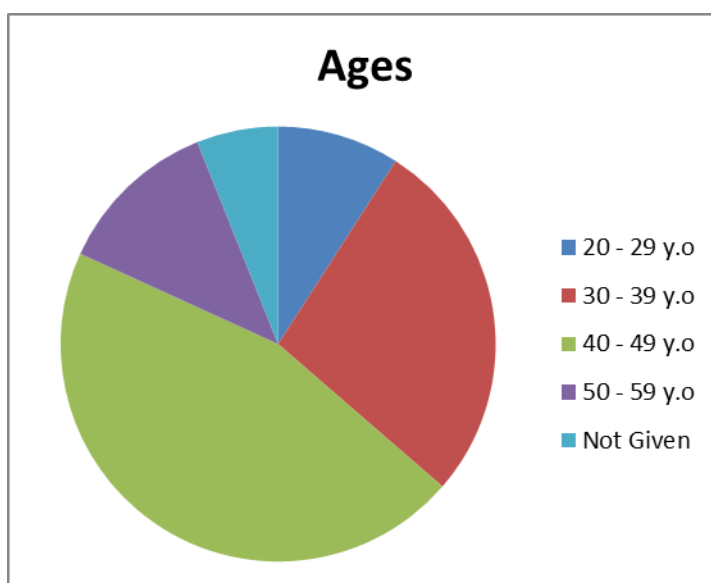
Source: Processed data, 2020

Characteristics of respondents taken in this study are data on the gender of the respondent, the age of the respondent, the respondent's latest education and the length of service of the respondent. In more detail, then we will discuss one by one of these characteristics according to the data that has been processed.



Source: Processed data, 2020

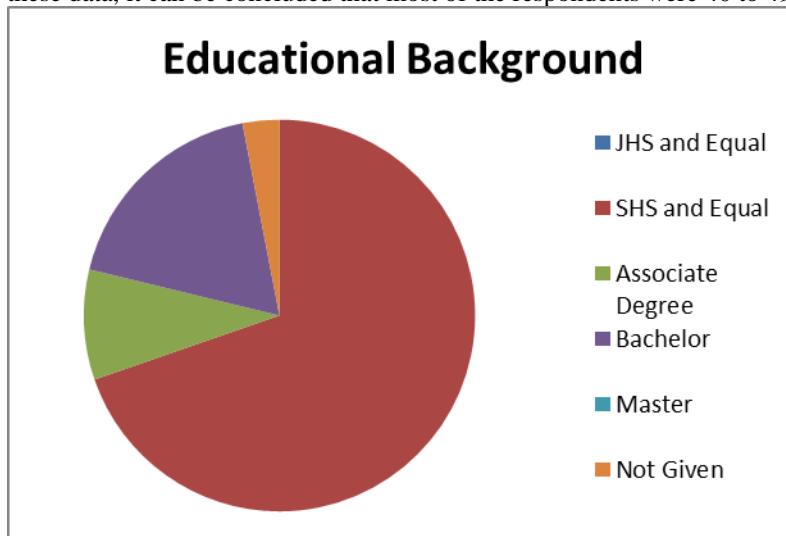
For the gender of the respondents, the results of the questionnaire indicated that the number of male respondents was 17 people or 51.5% of the total respondents, and the number of female respondents was 14 people or 42.4% of the total respondents and 2 of them did not provide information.



Source: Processed data, 2020

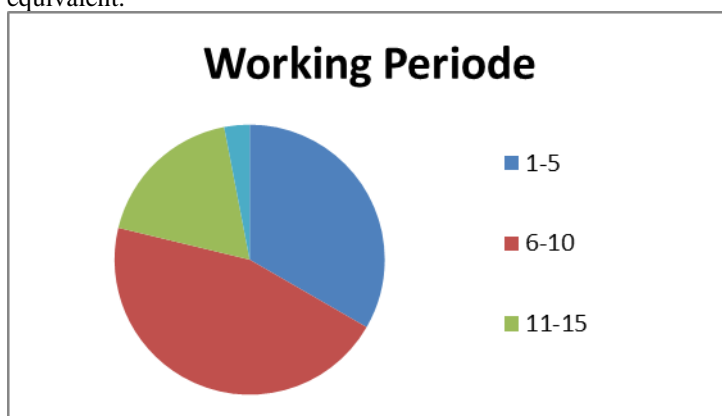
As for the age of the respondents, the results of the questionnaire show that the number of respondents aged

20 to 29 years is 9, 1% of the total respondents, aged 30 to 39 years are 27.3% of the total respondents, those aged 40 to 49 are 45.5% of the total respondents, and those aged 50 to 59 years is 12.1% of the total respondents. From these data, it can be concluded that most of the respondents were 40 to 49 years old.



Source: Processed data, 2020

For the education level of respondents, the results of the questionnaire show that the number of respondents whose education level is at the SMA level is 69.70% of the total respondents, whose education level is at the D3 level is 9.09% of the total respondents, whose education level is at the S1 level is 18, 18% of the total respondents, and there are 3.03% of respondents who did not provide information related to their latest education. From these data it can be concluded that most of the respondents with the latest education level were high school and equivalent.



Source: Processed data, 2020

There are 3 working periods for respondents, 03% who did not provide answers related to tenure in the questionnaire. Meanwhile, for the respondent's working period with a time span of 1 to 5 years as much as 33.33%, for the respondent's working period with a time span of 6-10 years as much as 45.45%. Furthermore, for the respondent's working period with a time span of 11 to 15 years is 18.18% and for the respondent's working period with a time span of 16-20 years is 0%. So it can be concluded that most respondents have a work period of 6 to 10 years. In this work experience too, knowledge is often measured because work experience (tenure) often determines the depth of a person's knowledge in doing his job as village officials (Pandey et al., 2015).

In this study, the questionnaire has also gone through the validity and reliability test stages to provide information that this questionnaire is worthy of being a reference to the description we provide. The results of the validity test for each question get raised above r-table (0.344), which means that each question is valid. For the results of the reliability test, the Cronbach alpha number is 0.92, which illustrates that the questionnaire is consistent or reliable.

Classics Assumption Test

The normality test shows the Kolmogorov-Smirnov Z coefficient value of 0.687 with a significance level of 0.734. This significance value is greater than α 0.05 ($0.734 > 0.05$). This shows that the data in this research

variable are normally distributed. (Table 2)

Normality Test

Kolmogorov-Smirnov Test	Unstandardized Residual
N	33
Asym-sig (2-tailed)	0.734

Multicollinearity test in this study shows that there is no strong correlation between the independent variables. This means that there are no similarities between the independent variables or multicollinearity problems in the regression model studied. This can be seen from the VIF value of all variables between 1-10. (Table 3)

Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Knowledge (X1)	0,439	2,280
Skill (X2)	0,382	2,615
Attitude (X3)	0,222	4,505

The heteroscedasticity test in this study resulted in a significance value of all independent variables greater than 0.05. This means that there is no heteroscedasticity in the study. (Table 4)

Model	Unstandarized Coefficient		Standardized Coefficient	Sig.
	B	Std. error	Beta	
(Constant)	0,245	0,293		0,410
Knowledge (X1)	-0.063	0.086	-202	0.473
Skill (X2)	0.012	0.093	0.038	0.899
Attitude (X3)	0.030	0.114	0.103	0.793

By passing the classical assumption test that has been carried out, we are will enter Multiple Regression Analysis with the following formula

$$Y_i = \beta_0 + \beta_1 X_{1i} + \beta_2 X_{2i} + \beta_3 X_{3i} + e$$

Information :

Y_i : Village Fund Management Performance

β_0 : Regression coefficient

$\beta_1 X_{1i}$: Knowledge

$\beta_2 X_{2i}$: Skills

$\beta_3 X_3$: Attitude

e : error

The results of the Multiple Regression Analysis obtained in this study are as follows: $Y = 0.820 - 0.004X_1 + 0.034X_2 + 0.849X_3 + e$. With an R square value of 0.761 and Fcount value is significant. This means that the independent variables namely knowledge, skills and attitudes explain 76.1% of the dependent variable, namely the performance of village fund management. The remaining 23.9% is explained by other variables not examined. (Table 6)

Variable Name	Beta	t-count	Sig.
Constant	0.820	1,835	0.077
Knowledge	-0.004	-0.28	0.978
Skills	0.034	0.234	0.816
Attitude	0849	4.4410	0.000

Table 6

Knowledge

The results of testing the influence of knowledge on the performance of village fund management showed a significance level of 0.978 ($p \text{ value} > 0.05$). This shows that the competence of village fund managers does not have a significant effect on the performance of village fund management. However, according to Gordon in Sutrisno (2010), knowledge is awareness in the cognitive field. In addition, according to Rasman (2018), knowledge that describes the level of understanding and information about the work carried out by the Village Apparatus can be influenced by education and experience. Education is able to equip a person with the basics of knowledge, theory, logic, general knowledge, analytical skills and character and personality development. It is recorded in the results of the study that the village apparatus has met the minimum requirements for high school education. This is in accordance with the requirements stipulated by Government Regulation Number 43 of 2014 Chapter IV Article 65 concerning Village Apparatus concerning Implementing Regulations of Law Number 6 of 2014. Furthermore, according to research from Pandey (2015), formal education is one of the dimensions of the work competence of deesa government officials, which can be observed from the formal education level. With the averages that have been mentioned in the descriptive discussion above, more than 50% of village officials have taken formal education equivalent to SMA level.

In discussing knowledge too, according to Notoadmodjo (2005) in Rasman (2015) various factors affect knowledge, namely education and experience. Experience is everything that has been experienced by society in life, whether it is fun or sad. Experience is gained both consciously and unconsciously, starting from birth until the human dies. Next is work experience, where experience will shape knowledge and in work, thus we can see that the work experience that the respondent has is more than 2 years. This experience will form the right specialization or competence in the effective use of village funds. Thus we can see that the work experience that the respondent has is more than 2 years. This experience will form the right specialization or competence in the effective use of village funds. Thus we can see that the work experience that the respondent has is more than 2 years. This experience will form the right specialization or competence in the effective use of village funds.

Skills

The results of the test researchers found that the effect of village government skills on the performance of village fund management showed a significance level of 0.816 ($p \text{ value} > 0.05$). This shows that the skills of village government in managing village funds do not have a significant effect on the performance of village fund management. In previous research it has also been found that skills do not have a positive significant effect on performance. The results of this study explain that often employees who feel highly capable and have good skills in their work tend to underestimate the work they are facing (Lengkong, et al, 2019). Meanwhile, in the dimensions of skills, mastery of technicalities, procedures and regulations related to the field of work owned by employees (Rasman, 2018). In the questionnaire items, there are skills that support a good job execution. Such as how to communicate with colleagues and with superiors, use of office equipment in carrying out routine activities and how to solve challenges or problems that may be faced at work. However, In its development, the need for communication is not only related to colleagues and leaders, the community also requires good communication skills. This is because the village apparatus is an apparatus that is directly related to the community and becomes the liaison between the government in implementing and managing village funds according to the needs of the surrounding environment.

Attitude

The results of testing the effect of attitudes on the performance of village fund management showed a significance level of 0.000 ($p \text{ value} < 0.05$). This shows that the attitude of village officials has a significant effect on the performance of village fund management. This is in accordance with the conditions that are expected to occur by the village government, because the good attitude of the village apparatus can lead to the goals and achievements of the implementation of village governance. Attitudes are evaluative statements about an object, person or event, both pleasant and unpleasant (Robbins, 2016). Menurut Rasman (2018), if the Village Apparatus shows a good attitude towards their work, then automatically the tasks assigned to them will be carried out as well as possible, and this will greatly support the achievement of organizational goals. In this study, the achievement of organizational goals was seen from the performance of village fund management. In the questionnaire, there are points related to high professionalism and getting a high enough point average answer. This relates to the awareness of village officials about the demands for skills and expertise at work.

Conclusion

In this study, various results were obtained that could serve as a basis and comparison for future research. Partially competency factors, namely knowledge and skills have different results from previous studies because knowledge and skills do not have a significant positive effect on performance. Researchers also found that there are other studies that provide a basis if increased coverage does not always improve performance significantly (Lengkong et al., 2019).

This study found that work attitude has a significant positive effect on the performance of village fund management. This is in accordance with Rasman's (2018) research, which if the Village Apparatus shows a good attitude towards their work, then automatically the tasks assigned to them will be carried out as well as possible, and this will greatly support the achievement of organizational goals. In this study, the achievement of organizational goals was seen from the performance of village fund management. Attitudes can also provide a positive outlook because one of the indicators of work attitude in this study is professionalism and ways of communicating with colleagues, superiors and with the surrounding village community. Seeing the jobdesk and the need to become a facilitator between the village masalahat and the higher government, then if the working attitude of the village apparatus is positive it will still have a good effect on the performance of village fund management.

Meanwhile, simultaneously or together, the three competency factors, namely: knowledge, training and work attitude have a significant positive effect with a value of R^2 of 0.761. Thus simultaneously the competency factors have a positive significant effect of 76.1% and the rest is influenced by other variables.

Suggestion

1. In improving the competence of village officials in the Banyumas region at work, it is necessary to have training in accordance with the needs of the Village Apparatus, so that knowledge, insight and skills increase. This is to increase the average number of job analysis skills.
2. In addition, improving good communication skills to colleagues, superiors and the community also needs to be improved, seeing the results from the respondents' questionnaires are not as high as other skills.

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