



**THE INFLUENCE OF LEADERSHIP STYLE AND COMPETENCE OF
VILLAGE APPARATUS ON VILLAGE GOVERNMENT BUDGET
PERFORMANCE IN PULUBALA DISTRICT**

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Abstract

This study aims to analyze the influence of the leadership style and competence of village officials on the budget performance of the village government in Pulubala sub-district. The research method used was quantitative, with primary data collected through questionnaires distributed to village officials in Pulubala sub-district. The sample consisted of 121 respondents. Data analysis used multiple linear regression with the help of SPSS 26. The results of the study show that leadership style has a positive and significant influence on the performance of the village government's budget. And the competence of village apparatus also has a positive and significant influence on the performance of the village government's budget. The leadership style and competence of village officials have a significant influence on the performance of the village government's budget. The R square value obtained was 0.579 or 57.9%, indicating a strong relationship between the independent variables and the dependent variables in this study, while the remaining 42.1% were influenced by other factors.

Keywords: Leadership Style, Competence of Village Apparatus, Budget Performance, Village Government



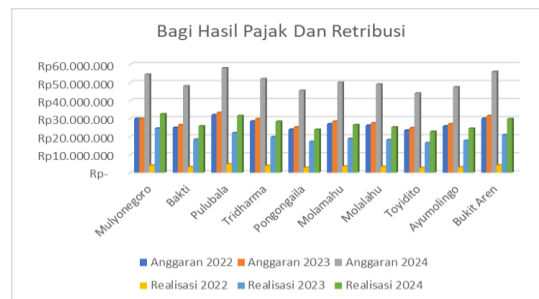
INTRODUCTION

Regional government is responsible for the implementation of government affairs by local governments and regional people's representative councils according to the principle of autonomy and assistance duties with the principle of autonomy as widely as possible in the system and principles of the Unitary State of the Republic of Indonesia. Research from Ideas *et al.*, (2025) states that regional autonomy gives the authority to local governments to manage resources and formulate policies according to the needs and potentials of each region, so that local governments can be more responsive to local problems based on the cultural, social, and economic characteristics of local communities. Relating to the local government of the research Bura, Arnold, Jeane, Cynthia (2023) stated that the implementation of local government is expected to be in accordance with the crasteristic, social and cultural conditions of the local community. The importance of appropriate local government management is why the central government has stipulated Minister of Finance Regulation Number 108 of 2024 concerning the allocation of village funds for each village, use, and distribution of the village fund budget.

Regarding the importance of budget planning in the village government, it has also been stated by Amelia *et al.*, (2024), Villages that have a clear planning system tend to have better budget realization than those that have less structured planning. Research from Amalia & Sugiartono, (2021) stated that as the leader of the village organization, it is important to plan every activity based on the priority programs of the village government in achieving the goals.

Based on preliminary observations made by the researcher, it was found that villages in Pulubala District have tax and levy revenue sharing posts that were not realized. This can be seen in Graph 1.1 of the budget realization report for the last 3 years, as follows:

Graph 1.
Revenue Sharing of Taxes and Village Levies in Pulubala District



Source: Villages in Pulubala District, 2025.



shows that for the last 3 years the village's revenue from tax revenue sharing and levy has had a fairly low realization. This low realization is suspected to be due to the inappropriate performance of the village government in preparing budget planning. The low realization of the revenue budget, especially from the tax revenue sharing post, shows that there is a gap between budget planning and implementation, the leadership style of the village head is not yet effective, where some village leaders still show authoritarian or passive tendencies, which has an impact on the lack of participation of the apparatus and the community in the budget decision-making process. And the competence of village apparatus is not optimal, both in terms of technical knowledge, administrative skills, and understanding of village financial regulations, so that it has the potential to reduce the accuracy of financial management and reporting.

Research according to Ulum *et al.*, in journals *the influence of village head's leadership style on village development performance* (2023) It was found that autocratic, democratic, and laissez-faire leadership styles simultaneously had a significant effect on the performance of village development. Other studies by Salbolangi, Salim, Rahwandi (2023) regarding the influence of leadership style, competence and work environment on the performance of village apparatus, The results of the study show that simultaneously leadership style, competence and work environment have a significant effect on the performance of village apparatus.

This is as it says Nova, Silvia, Hartiani (2024) that leadership style significantly affects the performance of the Village Apparatus with a positive coefficient, which explains that there is a direct relationship between the two variables. In addition, the competence of village apparatus said by Boots *et al.*, (2020) It shows that the competence of village government apparatus has an effect on optimizing village fund management, the effectiveness of the performance of village local assistants has an effect on optimizing village fund management and community involvement has an effect on optimizing village fund management.

LITERATURE REVIEW

Agency Theory

Agency Theory by Jensen & Meckling (1976) discusses the relationship between agent and principal in the context of business and the Company, this theory focuses on the agency problem that arises when one party, known as an agent, and meanwhile the one acting on behalf of the other party is known as the principal. The description shows that the community as the principal is not



involved in planning and decision-making. This phenomenon is not in accordance with the current conditions or circumstances of society, so stewardship theory was born. Social facts, such as organizations, are constructed by humans through social interaction. Organizational actors use symbolic resources as a guide to the actions they take in an organizational setting. Furthermore, the behavior of principals and agents in the social context can only be understood through a deep understanding of the meaning given by the human individual itself (Ardini, 2021).

Stewardship Theories

According to Donaldson & Davis (1989), *stewardship theory* describes a situation in which a manager prioritizes the interests of the organization for his main goals rather than being motivated by individual interests. In this theory, management is responsible to the owner of the company in managing the company that has been entrusted to him. From this explanation, it shows that the management or village government (steward) will carry out its duties and functions and responsibilities for the common good (community) so that the welfare of the community (principal) can be achieved.

Stewardship theory is an important concept in the public sector that helps explain the basis of the relationship between owners and managers within companies. In practice, the application of this theory can help minimize conflicts of interest and improve performance (Hasan. N, 2024).

Village Government Budget Performance

According to Febriano & Gurendrawati (2024), Village government in financial performance can be interpreted as how the village finds, manages, and utilizes the existing potential for village finance in supporting the running of the village autonomy system without relying on the central government and having adequate financial capabilities. Adnan (2022), the performance of village government apparatus is seen as less aspirational, less responsive, less accountable, and other negative views that lead to low public trust in village government officials.

Other research from Magdalena et al., (2020), the performance of the village government's budget can be measured through a set of indicators that reflect the effectiveness, efficiency, accountability, and real results of village financial management. Research Sutrisno *et al.*, (2024), organizational and individual performance can be interpreted as the result of the implementation of tasks or work that reflect the achievement of results based on standards that have been set in a certain period.



According to Aslamiah (2021), the variable dimensions of village government budget performance usually include several main aspects that are often used in research and measurement of village budget management performance, including: (1) budget effectiveness, (2) efficiency of budget use, (3) service quality, (4) compliance with financial reporting.

Leadership Style

Leadership is the ability to influence the behavior of a person or a group of people to achieve a certain goal in a certain situation in which there is interaction between the party leading and the party being led to achieve a common goal, either by influencing, directing, motivating and communicating as well as coordinating his subordinates. The leadership style of the village head is one of the important factors and affects the success of village development. And the participation of the village community is one of the characteristics of village development and is the main element that affects the success or failure of village development (Fathoni & Rengu, 2021).

According to Supriati (2021) The dimensions of leadership style are as follows: (1) Ability to analyze situations, (2) Interpersonal skills, (3) Leadership behavior, (4) Empathy and Trust.

Competence of Village Apparatus

The competence of village officials is the quality and capacity of village officials in the management of village development. Good competence from village officials will certainly produce good performance, so that the management of existing development in the village is carried out effectively and efficiently (Palar, 2022). Village officials are elements of village government organizers who are tasked with assisting and being responsible to the village head. In law number 6 of 2014 concerning Villages, village government officials will have more motivation in carrying out village development. Village governments in the provision of public services are at the forefront and become the main focus in the success of government programs (hertati, diana, nurhadi, indira 2022).

According to Sari (2020), the competency variables of village apparatus can be grouped into three main dimensions, namely: (1) knowledge, (2) skills, (3) attitude.

RESEARCH METHOD

This study uses an associative approach and the method used in this study is a quantitative descriptive method. The total population consists of 121 village



officials in Pulubala sub-district. The samples in this study were obtained from the population using a non-probability sampling technique, using a saturated sampling technique (census). So the number of samples used in this study is 121 people. The data sources used in this study are primary data and data collection techniques used in this study, namely questionnaires and documentation.

Data analysis techniques: (1) validity and reliability testing, (2) classical assumption testing (normality, multicollinearity, heteroscedasticity), (3) multiple linear regression analysis, (4) hypothesis testing (t-test and F-test), and (5) determination coefficient test (R²). The analysis used SPSS version 26.

RESULTS AND DISCUSSION

Validity Test Results

Table 1.

Validity Calculation Results for Leadership Style Variable(X1)

Variable	Pearson Correlation	Table R	Remarks
X1.1	0,783	0,150	Valid
X1.2	0,751	0,150	Valid
X1.3	0,742	0,150	Valid
X1.4	0,708	0,150	Valid
X1.5	0,708	0,150	Valid
X1.6	0,762	0,150	Valid
X1.7	0,804	0,150	Valid

Source: Primary data processed, 2026

Table 2.

Results of Calculation of Validity of Village Apparatus Competency Variables (X₂)

Variable	Pearson Correlation	Table R	Remarks
X2.1	0,707	0,150	Valid
X2.2	0,659	0,150	Valid
X2.3	0,676	0,150	Valid
X2.4	0,792	0,150	Valid
X2.5	0,852	0,150	Valid
X2.6	0,858	0,150	Valid
X2.7	0,785	0,150	Valid

Source: Primary data processed, 2026



Table 3.
Validity Calculation Results for Village Government Budget Performance Variables (Y)

Variable	Pearson Correlation	Table R	Remarks
Y.1	0,720	0,150	Valid
Y.2	0,637	0,150	Valid
Y.3	0,736	0,150	Valid
Y.4	0.765	0,150	Valid
Y.5	0,712	0,150	Valid
Y.6	0,794	0,150	Valid
Y.7	0,787	0,150	Valid
Y.8	0,800	0,150	Valid
Y.9	0,796	0,150	Valid
Y.10	0,812	0,150	Valid
Y.11	0,750	0,150	Valid

Source: Primary data processed, 2026

The results of the validity test show that the calculated value of r (pearson correlation) for each statement item exceeds the r-value set from the table (0.150), so that all items are valid and can be used to measure the variable being investigated.

Reliability Test Results

Table 4.
Reliability Test Results

Variable	Alfa Cronbach	Alpha Tolerance	Remarks
Leadership Style	0,785	0,785	Reliable
Competence of Village Apparatus	0,787	0,787	Reliable
Village Government Budget Performance	0,775	0,775	Reliable

Source: Primary data processed, 2026

Based on Table 4, it can be concluded that the questionnaire meets the reliability requirements with an Alpha Cronbach value greater than 0.6, indicating high consistency in measuring the study variables.



Descriptive Analysis Test Results

Table 5.
Descriptive Analysis Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Gaya Kepemimpinan (X1)	121	7	35	29,98	3,120
Kompetensi Aparatur Desa (X2)	121	8	35	30,34	3,103
Kinerja Anggaran Pemerintah Desa (Y)	121	11	55	46,83	4,705
Valid N (listwise)	121				

Source: Primary data processed, 2026

The research sample consisted of 121 respondents. The Leadership Style variable (X1) has a minimum score of 7, a maximum of 35, and an average of 29.98 with a standard deviation of 3.120. The Village Apparatus Competency Variable (X2) shows a minimum score of 8, a maximum of 35, an average of 30.34, and a standard deviation of 3,103. Meanwhile, the performance of the village government budget (Y) has a minimum value of 11, a maximum of 55, an average of 46.83, and a standard deviation of 4.705.

Classical Assumption Test Results

Normality Test Results

Table 6.
Kolmogorov-Smirnov Normality Test Results

		Unstandardized Residual
N		121
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.05357484
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.051
Test Statistic		.078
Asymp. Sig. (2-tailed)		.067 ^c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: Primary data processed, 2026

Based on the results of the Kolmogorov-Smirnov test in Table 4.6, a Test Statistic value of 0.078 with an Asymp value was obtained. Sig. (2-tailed) is 0.067. The significance value is greater than the significance level $\alpha = 0.05$ ($0.067 > 0.05$), so H0 is accepted and H1 is rejected which means that the residual data is normally distributed.



Table 7. Multicollinearity Test Results

Model		Coefficients ^a				Collinearity Statistics		
		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Tolerance	VIF
1	(Constant)	8.746	3.015		2.901	.004		
	X1	.486	.118	.322	4.101	.000	.579	1.727
	X2	.775	.119	.511	6.513	.000	.579	1.727

a. Dependent Variable: Y

Source: Primary data processed, 2026

Based on Table 7, the value of the Variance Inflation Factor (VIF) for the leadership style variable (X1) and the competence of village apparatus (X2) is 1.727 (< 10) with a tolerance value of 0.579 (> 0.10). Thus, it can be concluded that the regression model does not experience multicollinearity.

Heteroscedasticity Test Results

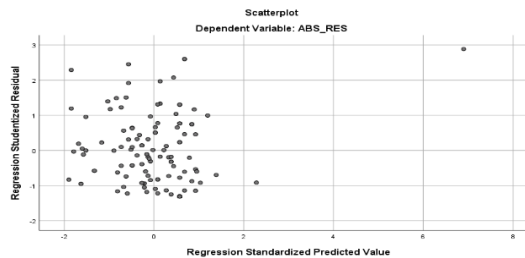


Figure 1.

Scatterplot Heteroscedasticity Test Results

Source: Primary data processed, 2026

Based on the scatterplot, the distribution of points appears random and does not form a specific pattern, indicating no symptoms of heteroscedasticity. To reinforce these results, further testing was carried out using the Glejser test.

Table 8. Results of the Heteroscedasticity Test of the Glejser Test

Model		Coefficients ^a				Collinearity Statistics		
		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Tolerance	VIF
1	(Constant)	4.064	1.844		2.204	.029		
	X1	-.066	.072	-.109	-.908	.366	.579	1.727
	X2	.010	.073	.017	.138	.890	.579	1.727

a. Dependent Variable: ABS_RES

Source: Primary data processed, 2026

Based on the results of the Glejser test in Table 8, the significance value of all independent variables shows a value of > 0.05. The leadership style variable has a significance value of 0.366, and the competency variable of the village



apparatus is 0.890. Thus, it can be concluded that the regression model does not experience symptoms of heteroskedasticity.

Results of Double Linear Regression Test

Table 9. Results of Double Linear Regression Test

Table with 9 columns: Model, Unstandardized Coefficients (B, Std. Error), Standardized Coefficients (Beta), t, Sig., Collinearity Statistics (Tolerance, VIF). Rows include (Constant), X1, and X2.

a. Dependent Variable: Y

Source: Primary data processed, 2026

Based on the table, the multiple linear regression model in this study is as follows:

Y = a + b1x1 + b2x2 + e
Y = 8.746+0.486 x1+0.775 x2+e

The double linear regression model in the table can be described as follows:

- 1. The regression coefficient of leadership style (X1) is 0.486. This means that if the leadership style variable increases by one unit, then the village government's budget performance increases by 0.486, assuming the other variables remain constant.
2. The regression coefficient of the competence of village apparatus (X2) is 0.775. This means that if the competency variable of the village apparatus increases by one unit, then the performance of the village government budget increases by 0.775, assuming that the other variables remain constant.

T-Test Hypothesis Test Results (Partial)

Table 10. T-test results (partial)

Table with 9 columns: Model, Unstandardized Coefficients (B, Std. Error), Standardized Coefficients (Beta), t, Sig., Collinearity Statistics (Tolerance, VIF). Rows include (Constant), X1, and X2.

a. Dependent Variable: Y

Source: Primary data processed, 2026



Based on the results of the t-test in the table, the leadership style variable (X1) has a significance value of 0.000 (< 0.05) with a t-count value of 4.101 (> 1.657), so that Ha1 is accepted and H01 is rejected. This shows that the leadership style has a significant influence on the performance of the village government's budget.

Furthermore, the competency variable of the village apparatus (X2) showed a significance value of 0.000 (< 0.05) with a t-count value of 6.513 (> 1.657), so that Ha2 was accepted and H02 was rejected. Thus, the competence of village officials has a significant effect on the performance of the village government's budget.

F-Test (Simultaneous)

Table 11. F-test Results (Simultaneous)

ANOVA table with columns: Model, Sum of Squares, df, Mean Square, F, Sig. Rows include Regression, Residual, and Total.

a. Dependent Variable: Y
b. Predictors: (Constant), X2, X1

Source: Primary data processed, 2026

Based on the results of the F test, the F count value was 81.086, which is larger than the F table of 3.07 (81.086 > 3.07). Thus, H0 is rejected and H1 is accepted, indicating that the variables of leadership style and competence of village apparatus simultaneously affect the performance of the village government's budget.

Determination Coefficient Test Results

Table 13. Determination Coefficient Test Results (R^2)

Model Summary table with columns: Model, R, R Square, Adjusted R Square, Std. Error of the Estimate. Row 1 shows R=.761, R Square=.579, Adjusted R Square=.572, Std. Error of the Estimate=3.079.

a. Predictors: (Constant), X2, X1
b. Dependent Variable: Y

Source: Primary data processed, 2026

Based on the table above, the determination coefficient (R^2) of 0.579 or 57.9% shows that the leadership style and competence of village officials affect 57.9% of the village government's budget performance, while 42.1% is influenced by other factors.



The Influence of Leadership Style on Village Government Budget Performance

The results of the study show that the leadership style has a significant effect on the performance of the village government's budget, a t-test was carried out. The results of the analysis showed a significant value of $0.000 < 0.05$ and t calculated $9.426 > 1.657$ which means that H_0 is rejected and H_a is accepted. The regression coefficient of the leadership style variable is 0.486 which means that the contribution of leadership style in influencing the village government's budget performance is 48.6%.

This finding is in line with stewardship theory which views village heads as stewards who are trusted by the community to manage village resources responsibly. From a stewardship perspective, leaders who have analytical, communicative, firm, and caring abilities for subordinates will be better able to direct village officials in compiling and realizing budgets effectively and efficiently. A participatory and common interest-oriented leadership style reflects stewardship behavior that prioritizes the welfare of the community over individual interests.

Other research from Nova, Silvia, Hartiani (2024) that leadership style significantly affects the performance of the Village Apparatus with a positive coefficient, which explains that there is a direct relationship between the two variables.

The Influence of Village Apparatus Competence on Village Government Budget Performance

The test results show that the competence of village apparatus has a significant effect on the performance of the village government budget, a t-test was carried out. The results of the analysis showed a significant value of $0.000 < 0.05$ and t calculated $11.327 > 1.657$ which means that H_0 is rejected and H_a is accepted. The regression coefficient of the competency variable of the village apparatus of 0.775 shows that the competence of the village apparatus has a positive and significant correlation direction to the performance of the village government's budget.

This supports the theory of stewardship which emphasizes the importance of ability and moral responsibility in carrying out the organization's mandate. In stewardship theory, village officials as part of the organizational steward have a commitment to work professionally for the achievement of village goals. Competencies that include knowledge, skills, and work attitudes allow village officials to carry out budget planning, implementation, and reporting in an accountable and transparent manner.



This is in line with research from another study by Rasmini *et al.*, (2021) dalam international journal *The influence of apparatus competence, leadership style, tri hita orange culture and society participation on the effectiveness of village fund management* It shows that the competence of the village apparatus has a significant and positive influence on the effectiveness of village fund management or the performance of the village government's budget. Other research from Boots *et al.*, (2020) It shows that the competence of village government apparatus has an effect on optimizing village fund management, the effectiveness of the performance of village local assistants has an effect on optimizing village fund management and community involvement has an effect on optimizing village fund management. Then research from Polutu A, Mattoasi, (2022) Simultaneously, the competence of village officials, the internal control system and the accounting information system have a positive and significant effect on the accountability of village fund management. Research from Adam *et al.*, (2024) It also proves that the competence of human resources has a positive and significant influence on the effectiveness of village financial management. Information systems have a positive and significant influence on the effectiveness of village financial management.

The Influence of Leadership Style and Competence of Village Apparatus on Village Government Budget Performance

The results of the simultaneous testing showed that the variables of leadership style and competence of village apparatus together had an influence on the performance of the village government budget by 57.9% which was included in the medium category on the Guilford scale, while the remaining 42.1% was influenced by other variables that were not studied in this study.

These findings strengthen the basic assumption of stewardship theory that organizational success is greatly influenced by the alignment between leaders and apparatus in carrying out the mandate. When the village head carries out his role as a visionary steward and the village apparatus has adequate competence, then synergy is created in budget management. This synergy results in effectiveness, efficiency, and accountability in the use of village funds which ultimately improves the welfare of the community. Overall, the results of this study confirm that stewardship theory is relevant in explaining the phenomenon of village government budget performance in Pulubala District. The village government as a steward tends to act for the benefit of the community if it is supported by an effective leadership style and adequate apparatus competence.

Research from Adam *et al.*, (2024) Based on the results of this study, it was



obtained that Human Resource Competence has a positive and significant effect on the effectiveness of village financial management. Research from Front *et al.*, (2025) indicates that performance accountability is not only influenced by a good reporting system, but also by the values embedded in the organization's work environment.

Thus, the two variables simultaneously support each other in improving the performance of the village government budget. A good leadership style and adequate competence of village officials have the potential to encourage more effective, transparent, and accountable budget management. This research strengthens the view that improving the quality of leadership and competence of human resources is an important strategy in realizing accountable, transparent, and community-oriented village budget management.

CONCLUSION

Thus, the independent variables of leadership style and competence of village apparatus simultaneously or together have an influence on the dependent variables of the village government's budget performance, and the rest are influenced by other variables that exist in the theoretical structure but are not tested in this study, namely the variables of the internal control system, transparency, community participation, and the use of information technology.

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