

Enhancing Village Fund Governance: Analyzing the Impact of Competence, Participation, and Accountability

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ABSTRACT

The research tries to ascertain how village fund administration effectiveness is affected by village fund apparatus expertise, community involvement, and responsibility. With a questionnaire as a data gathering tool, the research approach is a quantitative one. The study comprised all villages in Cikaum District, Subang Regency, with a total of nine villages; the sample was village leaders chosen by purposive sampling under some criteria. Study participants included 67 local officials including kasi, kar, secretary, and village head. The methods of data analysis employed were the coefficient of determination, F test, hypothesis testing, reliability test, validity test, and multiple linear regression analysis using SPSS 20. The findings of the research indicated that village fund apparatus competence, community involvement, and accountability significantly and favorably impacted the efficacy of village fund administration.

Keywords : Accountability, Effectiveness of Village Fund Management.

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I. INTRODUCTION

The changes in paradigms and systems in Indonesia have resulted in society becoming more aware and concerned about the quality of government or public sector performance, starting from the central government to the village which is the smallest level of government.(Diansari, 2015).



Law No. 6 of 2014 explains that a village as a legal community unit that has territorial boundaries, has the authority to regulate and manage matters related to community interests based on community initiatives, development, and governance, traditional rights that are recognized and respected in the Republic of Indonesia.(Masruhin & Kaukab, 2019).

Law No. 6 of 2004 which has been ratified requires villages to be able to manage governance independently in implementing development in an effort to improve the quality of life and welfare of village communities. Meanwhile, village governments are expected to be independent in managing governance and several natural resources, especially managing village wealth and finances.(Boedijono et al., 2019). There are many positive aspects that are expected with the ratification of the Village Law, but on the other hand, there are also concerns regarding the emergence of problems when the government, both regional and central, does not respond well to the consequences of the ratification of the Law.(Diansari, 2015).

Villages are given sufficient authority and resources to be able to manage their potential as an effort to improve welfare and the economy. With the large amount of village funds received from the government, it certainly requires good management with the hope that there is no potential for misappropriation. Thus, the role of the apparatus is needed to support the village head in managing village funds.(Sarah et al., 2020).

Subang Regency as one of the regencies in West Java Province which has 245 villages. The village has so far received village fund assistance. So, based on previous research byRuchendi & Andani, (2021)In its implementation, the allocation of village funds in Subang Regency still has various problems, namely;

1. The supervision planning of the regional government does not pay attention to risks, this can be reviewed because there are regional governments that do not have plans and problem mapping when carrying out supervision activities.
2. Village fund planning is not implemented based on village needs and problem mapping. Program activity development is not fully implemented in line with the priority scale of village fund use.



3. There are no village government accounting regulations and there are no complete regulations for the development and administration of village apparatus.
4. The village government is considered non-transparent, projects do not meet needs, fictitious mark-ups, and do not comply with regulations when managing village funds by certain officials. The existence of these problems has the potential to cause a crisis of trust in the village government.

Based on these problems, the study aims to see whether the competence of village fund officials, community participation, and accountability have a significant positive effect on the effectiveness of village fund management. The study was conducted by distributing questionnaires offline.

II. LITERATURE REVIEW

Good Governance Theory

The theory of good governance is the implementation of responsible, solid, effective and efficient governance by supporting constructive interaction synergies.(Jefri, 2018). The importance of implementing good governance in the management of Village Funds provides a level of trust for the central government and the community in securing authority for village managers.(Austin, 2001).

Stewardship Theory

Stewardship theory is the strong link between organizational success and employee satisfaction.(Jefri, 2018). In this stewardship theory, it is based on services that have an attitude where a person can be formed to be able to work together in an organization, have a collective or group attitude with high utility compared to individuals and are always willing to provide services.(Ratna et al., 2022).

Competence of Village Apparatus

Competence as an individual characteristic that shows how to act, behave, behave and conclude that can be implemented and maintained by an



individual in a certain period of time.(Masruhin & Kaukab, 2019). Competence is very necessary in carrying out the duties of all positions, so that state apparatus are able to carry out their duties professionally, effectively, and efficiently as stipulated in the Minister of Home Affairs Regulation Number 108 of 2017.(Princess & Prasiwi, 2021).

Community Participation

Community participation as a factor that influences the achievement of a development program or community development in the village (Pahlawan et al., 2020). Community participation that has involvement in the series of identification of problems and potential in the community, choosing and taking related solutions to handle problems, making efforts in solving problems and participating in evaluating existing changes (Umaira, 2019).

Accountability

Accountability as a principle in managing government is important in efforts to increase public trust in programs or activities designed and implemented by the government for the public interest. Public accountability is related to managerial performance towards village apparatus in achieving public service results and transparent delivery to the public.(Yennisa et al., 2020).

Effectiveness of Village Fund Management

Effectiveness shows the level of conformity between the expected results and those achieved, which have been previously determined in the village development planning document.(Dethan & Cendana, 2019). The closer the results are to the predetermined results, the more effective the planning is.(Juniarti et al., 2022).

Framework of thinking

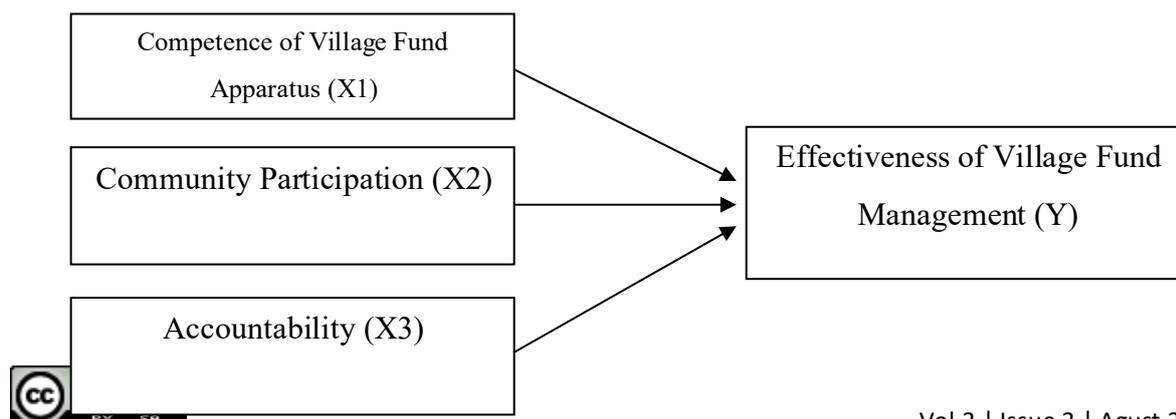


Figure 2.1 Framework of Thinking

Formulation of Hypothesis**Variables Influencing the Competence of Village Fund Apparatus**

Competence is needed so that in preparing financial reports it can be arranged well. The higher the competence of the apparatus, the more effective the management of village funds. The existence of competent apparatus can support and encourage the achievement of the objectives of fund management effectively and better.(Djamiraga, 2022).

H1: Competence of Village Fund Apparatus has a positive and significant influence on the Effectiveness of Village Fund Management.

Variables Influencing Community Participation

Community participation can be said to be a determinant for the effectiveness of village fund management. The higher the community participation, the better the effectiveness of village fund management. The existence of community participation affects the effectiveness of village fund management, to achieve effectiveness, community participation and high accountability are needed. Community participation becomes a performance control in the village government related to village fund management(Permatasari et al., 2021).

H2: Community participation has a positive and significant effect on the effectiveness of village fund management.

Accountability Influence Variables

Accountability as a responsibility carried out by government institutions when using public funds efficiently, economically, effectively, avoiding waste, carelessness of funds and corruption. Accountability or accountability greatly affects the level of effectiveness in managing village funds. The better the accountability of an activity, the better the effectiveness of village fund management will be.(Permatasari et al., 2021).

H3: Accountability has a positive and significant effect on the Effectiveness of Village Fund Management



III. METHODS

The research uses quantitative methods. According to Sugioyono, (2019) quantitative data is a research method based on positivistic, research data includes numbers that can be measured statistically related to the problems studied to form conclusions. The research was conducted in 9 villages in Cikaum District, Subang Regency. The research used primary data such as questionnaires. The data obtained were then tested using IMB SPSS and analyzed using multiple linear regression.

IV. RESULTS

Table 4.1 Overview of questionnaire distribution

Information	Amount	Percentage
The questionnaire was distributed	72	100%
Unreturned questionnaires	(5)	(7%)
Unprocessable questionnaire	0	0%
Processable questionnaire	67	93%

Source: Processed data (2024)

The distribution of questionnaires was carried out in 9 villages in Cikaum District, Subang Regency, the questionnaires were distributed to respondents as many as 72 questionnaires were distributed with a percentage of 100%. The questionnaires were not returned 5 questionnaires with a percentage of 7%. The questionnaires could not be processed amounted to 0 questionnaires with a percentage of 0%. The total questionnaires that could be tested were 67 questionnaires or 93%.

Table 4.2 Respondent Characteristics

No	Descriptive Data	Information	Amount	Percentage
1	Gender	Man	42	62%



		Woman	25	38%
		Total	67	100%
2	Age	21-30 years	5	7%
		31-40 years	44	66%
		41-50 years	13	20%
		>50 years	5	7%
		Total	67	100%
3	Level of education	High	46	69%
		School/Vocational		
		School		
		D3	12	18%
		S1	9	13%
		S2	0	0%
		S3	0	0%
Total	67	100%		
4	Length of Term in Office	<2 years	13	20%
		2-5 years	20	30%
		6-10 years	28	42%
		11-15 years	5	7%
		>15 years	1	1%
		Total	67	100%

Source: Processed data (2024)

Respondents of 67 people who became the research sample were classified based on respondents with male gender. It can be shown that the majority of village officials in Cikaum District are male, 42 people or 62%, while female village officials are 25 people or 38%. Based on age, village officials in Cikaum District are dominated by the age of 31-40 years, 44 people or 66%. Respondents of officials aged 21-30 years are 5 people or 7%, those aged 41-50 are 13 people or 20% and those aged over 50 years are 5 people or 7%. Respondents based on length of service 1-2 years are 209 people or 53.5%.

3-4 years 114 people or 29.2%, and 5 years 67 people or 17.1%. Respondents based on



their last education were high school/vocational school 46 people or 69%, D3 education 12 people or 18%, S1 education 9 people or 13%, S2 and S3 education 0 people or 0%.

Validity Test

a. Village Apparatus Competency Variable (X1)

Table 4.3 Validity of Village Apparatus Competence

Competence of Civil Servants	Pearson Correlation	Sig. 2-Tailed	Results
Instrument X1.1	0.750	0,000	Valid
Instrument X1.2	0.701	0,000	Valid
Instrument X1.3	0.760	0,000	Valid
Instrument X1.4	0.749	0,000	Valid
Instrument X1.5	0.670	0,000	Valid
Instrument X1.6	0.641	0,000	Valid

Source: Processed data (2024)

The results of the validity test for the village fund apparatus competency variable (X1) show that the score for each statement item is declared valid because it has a significant value of <0.05 and is declared valid.

b. Community Participation Variable (X2)

Table 4.4 Validity of Community Participation

Community Participation	Pearson Correlation	Sig. 2-Tailed	Results
Instrument X2.1	0.733	0,000	Valid
Instrument X2.2	0.741	0,000	Valid
Instrument X2.3	0.765	0,000	Valid
Instrument X2.4	0.813	0,000	Valid
Instrument X2.5	0.858	0,000	Valid
Instrument X2.6	0.728	0,000	Valid



Source: Processed data (2024)

The results of the validity test for the community participation variable (X2) show that the score for each statement item is said to be valid because it has a significant value of <0.05 and is declared valid.

c. Accountability Variable (X3)

Table 4.5 Validity of Accountability

Accountability	<i>Pearson Correlation</i>	Sig. 2-Tailed	Results
Instrument X3.1	0.726	0,000	Valid
Instrument X3.2	0.882	0,000	Valid
Instrument X3.3	0.803	0,000	Valid
Instrument X3.4	0.807	0,000	Valid
Instrument X3.5	0.799	0,000	Valid
Instrument X3.6	0.859	0,000	Valid
Instrument X3.7	0.924	0,000	Valid
Instrument X3.8	0.847	0,000	Valid

Source: Processed data (2024)

The results of the validity test for the accountability variable (X3) show that the score for each statement item is said to be valid because it has a significant value of <0.05 and is declared valid.

d. Village Fund Management Effectiveness Variable (Y)

Table 4.6 Validity of Village Fund Management Effectiveness

Effectiveness of Village Fund Management	<i>Pearson Correlation</i>	Sig. 2-Tailed	Results
Instrument Y.1	0.831	0,000	Valid
Y.2 Instrument	0.976	0,000	Valid
Y.3 Instrument	0.864	0,000	Valid
Y.4 Instrument	0.943	0,000	Valid
Y.5 Instrument	0.914	0,000	Valid



Y.6 Instrument	0.899	0,000	Valid
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Source: Processed data (2024)

The results of the validity test for the village fund management effectiveness variable (Y) show that the score for each statement item is said to be valid because it has a significant value of <0.05 and is declared valid.

Reliability Test

Table 4.7 Reliability Test

Research Variables	Croubach Alpha	Results
Competence of Civil Servants	0.841	Reliable
Community Participation	0.862	Reliable
Accountability	0.934	Reliable
Effectiveness of Village Fund Management	0.954	Reliable

Source: Processed data (2024)

Multiple Linear Regression

Table 4.8 Multiple Linear Regression

Model	B	T	Sig	Results
1 (Constant)	1,696	0.717	0.476	
Competence of apparatus (X1)	0.249	1,938	0.057	Supported
Community Participation (X2)	0.354	2,984	0.004	Supported



Accountability (X3)	0.274	3,344	0.001	Supported
F Count	34,552		0,000	
Adjusted R Suare	0.604			

Source: Processed data (2024)

DATA ANALYSIS TECHNIQUES

Multiple Linear Analysis

This analysis is used to see the influence between independent and dependent variables. The equation is:

$$Y = 1.696 + 0.249 X_1 + 0.354 X_2 + 0.274 X_3 + e$$

Y : Effectiveness of Village Fund Management

X₁ : Competence of Civil Servants

X₂ : Community Participation

X₃ : Accountability

a : Constant

e : Error Rate (*Error*)

1. The constant in the results of the multiple linear regression study showed a result of 1.696, so the variables of apparatus competence, community participation, and accountability were in a state of zero, so the constant value of the village fund management effectiveness variable was 1.696.
2. The regression coefficient of the apparatus competency variable shows a result of 0.249, if the value of the apparatus competency variable increases by 1 unit, it will increase the effectiveness variable of village fund management by 0.249.
3. The regression coefficient of the community participation variable shows a result of 0.354, if the value of the community participation variable increases by 1 unit, it will increase the effectiveness variable of village fund management by 0.354.
4. The regression coefficient of the accountability variable shows a result of 0.274, if the accountability variable increases by 1 unit, it will increase the effectiveness variable of village fund management by 0.274.

F Test (Simultaneous)



Based on table 4.7, the significant value of F is 34.552, so it can be concluded that the competence of village fund officials, community participation, and accountability simultaneously influence the effectiveness of village fund management with a significant level of 0.000. This shows that the significant value is <0.05 .

t-Test (Partial)

The test was carried out to see whether the hypothesis proposed to test the three independent variables partially had a positive effect on the dependent variable and the test results were accepted because the significance value was <0.05 .

Coefficient of Determination Test

Based on the test results of the adjusted R² value of the three independent variables on the dependent variable, the results showed 0.604. Therefore, it can be said that the independent variable has an effect of 60.4% on the dependent variable in the study and the remaining 39.6% is influenced by other variables.

DISCUSSION

Variables Influencing the Competence of Village Fund Apparatus

Based on the hypothesis testing test, it can be concluded that the village fund apparatus competency variable has a significant positive effect on the effectiveness of village fund management. This result indicates that the higher the village apparatus competency, the more effective the village fund management will be. This can be seen from the large coefficient of 0.249 and has a t-value of 1.938, meaning that reliability has a significant positive effect on the effectiveness of village fund management and a significant level of $0.057 < 0.05$, which means that the first hypothesis (H1) is accepted, which is supported by the research results. Median, (2018) And Hindrayani, (2013).

Variables Influencing Community Participation

Based on the results of the hypothesis test, it can be concluded that the variable of community participation has a significant positive effect on the effectiveness of village fund management. These results indicate that the higher the community participation, the higher the effectiveness of village fund management. This can be seen from the large coefficient of 0.354 and has a t-value of 2.984, meaning that reliability has a significant positive effect on the effectiveness of village fund



management with a significance level of $0.004 < 0.05$, which means that the first hypothesis (H2) is accepted, which is supported by the results of the study Rasmini, (2019) And Hermawan et al., (2021).

Accountability Influence Variables

Based on the results of the hypothesis test, it can be concluded that the accountability variable has a positive and significant effect on the effectiveness of village fund management. These results indicate that the better the accountability of an activity, the better the effectiveness of village fund management will be. This can be seen from the large coefficient of 0.274 and has a t-value of 3.344, meaning that reliability has a significant positive effect on the effectiveness of village fund management and a significant level of $0.001 < 0.05$, which means that the first hypothesis (H3) is accepted, which is supported by the results of the study Hermawan et al., (2021).

V. CONCLUSION AND SUGGESTION

Based on the results of the analysis and discussion in the previous chapter, it can be concluded;

1. The competence of the apparatus has a significant positive effect on the effectiveness of village fund management. Thus, the higher the competence of the apparatus, the more effective the management of village funds will be, so that the principle of accountable village fund management will be created in the village government.
2. Community participation has a significant positive effect on the effectiveness of village fund management. Thus, the higher the community participation, the higher the effectiveness of village fund management.
3. Accountability has a significant positive effect on the effectiveness of village fund management. Thus, the better the accountability of an activity is comparable to the better effectiveness of village management.

SUGGESTION

The next researcher, namely when collecting data using a questionnaire, can be accompanied by direct assistance to respondents when filling out the questionnaire,



so that it is hoped that the respondents' answers can show the actual situation and can obtain more accurate results.

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