

Influence of Accountability of Village Fund Allocation Management and Community Participation on Village Development

^{1*}Marlena, ²Henny Rakhmawati, ³Neti Dwi Wahyuni

^{1,2,3}Akuntansi, Universitas Tulungagung

E-mail: ¹cahayoe.n42@gmail.com, ²henny@gmail.com, ³neti@gmail.com

*Corresponding Author

Abstract— The big role the village has received in managing the finances of its own village, accompanied by great responsibilities. Therefore the village government must be able to apply the principle of accountability in its governance, where all the end of the activities of village governance must be accountable to the community, as well as the participation of village communities in development, governance, and empowerment is very necessary in order to lead to the realization of good village governance, responsible and budgetary discipline (good governance). Based on the results of data analysis, the linear equation $Y = 5,415 + 0,389X_1 + 0,862X_2$ and the results of the simultaneous data analysis of accountability for managing village fund allocation and community participation in village development, shows the value of $F_{count} 197.338 > F_{table} 3.09$ with a significance level of $0.000 < 0,05$ and R^2 value of 0.803. Based on the results of partial data analysis, the accountability of managing the allocation of village funds to village development shows that the value of t_{count} is $15.733 > t_{table} 1.984$ with a significance value of $0.000 < 0.05$. Based on the results of partial data analysis of community participation in village development, it showed that the value of t_{count} was $18.333 > t_{table} 1.984$ with a significance value of 0.05.

Keywords—Village Fund Allocation; Accountability; Community Participation; Village Development

This is an open access article under the CC BY-SA License.



Corresponding Author:

Marlena,
Study Program Akuntansi,
Universitas Tulungagung,
Email: cahayoe.n42@gmail.com



I. INTRODUCTION

With the enactment of Law Number 6 of 2014 concerning Villages, it is hoped that all interests and needs of the village community can be better accommodated. Providing greater opportunities for villages to manage their governance and equitable development implementation is expected to improve the welfare and quality of life of rural communities so that problems such as regional disparities, poverty, and other socio-cultural problems can be minimized. Law Number 6 of 2014 and its implementing regulations have mandated the village government to be more independent in managing the government and various natural resources owned, including the management of village finances and assets (UU Nomor 6 Tahun 2014 tentang Desa, 2014).

In addition to Village Funds, according to Article 72 of the Village Law, Villages have Village Original Income and Transfer Income in the form of Village Fund Allocations; Part of Regency/Municipal Taxes and Levies proceeds; and Financial Assistance from the Provincial/Regency/City APBD. One source of village income that functions as a source of village operational activities for development is the allocation of village funds (UU Nomor 6 Tahun 2014 tentang Desa, 2014).

According to Law Number 6 of 2014 concerning Villages, the Village Fund Allocation is at least 10% (ten percent) of the balancing fund received by the Regency/City in the Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund (UU Nomor 6 Tahun 2014 tentang Desa, 2014). The use of the Village Fund Allocation Budget is 30% (thirty percent) for expenditure on apparatus and village government operations, and 70% (seventy percent) for community empowerment costs. With the receipt of funds for the village, the village government must be ready and able to manage village finances based on the principles of transparency, accountability, and participation and carried out in an orderly and budgetary discipline by Minister of Home Affairs Regulation No. 37 of 2007 concerning Guidelines for Village Financial Management (Permendagri No. 37 tahun 2007 Tentang Pedoman Pengelolaan Keuangan Desa, 2007). The village finances are managed through activities that include planning, budgeting, administration, reporting, accountability, and supervision of village finances carried out by the Village Head who is assisted by the Technical Implementer of Village Financial Management (PTPKD). In the planning stage, the village head prepares the Village Medium-Term Development Plan (RPJMD) and the Village Development Work Plan (RKPDesa).

The aim of the government to provide direct assistance in the form of Village Fund Allocation is to improve the administration of the village government in carrying out government, development, and community services by their authority, increase the capacity of community institutions in the village in planning, implementing and controlling development in a

participatory manner following their potential, increasing income distribution, job opportunities and entrepreneurship opportunities for rural communities.

The allocation of Village Funds must be used and allocated accordingly following the applicable laws that have been stipulated, namely regarding village development which can be in the form of physical development and non-physical village development. Village development is carried out by the central government and local governments which are then distributed to the district/city governments. Then by the district/city government these funds are budgeted and realized for village development which is the core program of the village. Before development, the Village Consultative Body (BPD) and the village government also involved elements of the village community to discuss matters concerning village programs. Deliberation activities are carried out at least once a year and are commonly referred to as Musrenbangdes (Village Development Plan Deliberations). The involvement of elements of the village community is intended because village programs originate from community aspirations, community needs, potentials, and problems faced by village communities. In addition, the participation of the community will prevent conflicts and conflicts between the community and the village government. Because community participation is the key to empowerment, independence, and people's welfare.

However, the use of the Village Fund Allocation is prone to fraud committed by parties who are trusted to manage the allocation of village funds. The amount of funds that must be managed by the village government has a fairly high risk in its management, especially for village government officials. The phenomenon of local officials being involved in legal cases should not be repeated on the village government scale. As reported in the online news site <https://nasional.kompas.com> Indonesia Corruption Watch (ICW) noted that corruption cases in the village budget sector were the most cases that were acted upon by law enforcement officers during 2019, compared to other sectors. Data from ICW shows that there were 46 cases of corruption in the village budget sector out of 271 corruption cases in 2019. Corruption in the village budget was recorded to have caused state losses of up to 32.3 billion. The amount of corruption in village funds shows that no system is comprehensive implementation is carried out or made by the government in terms of supervision of village funds. The phenomenon of village budget corruption that continues to emerge needs to be taken on a serious note by the government. The government must encourage openness and accountability of village finances by using information technology. The government also needs to make efforts to assist village heads and their apparatus to manage village budgets and strengthen the capacity of village residents to oversee village funds. ICW assessed that this village fund corruption case occurred due to various factors, ranging from the lack of competence of village government officials, lack of transparency,

and lack of supervision. Village government officials and village communities represented by the BPD must have an understanding of the laws and regulations and other provisions and can carry out recording, reporting, and accountability. Therefore, as mandated in the Village Law, the government, provincial governments, and district/city governments help empower village communities by providing assistance in planning, implementing, and monitoring village development.

In addition to the need to improve the performance of the village government apparatus, it is also necessary to have the role of the community participate in supervising the use of the budget obtained from the central government. The participation of rural communities in development, governance, community, and empowerment is very necessary so that it can lead to the realization of good, responsible and disciplined village government (good governance). The community must play an active role in the program and supervision stages regarding the allocation of village funds, as well as provide input or ideas in village development.

The big role accepted by the village in managing its village finances, of course, is accompanied by great responsibility. Therefore, the village government must be able to apply the principle of accountability in its governance, where all the end of village governance activities must be accountable to the village community following applicable regulations. Therefore, it is necessary to know the extent of the influence of accountability for managing village fund allocations and community participation in village development, starting from the planning, implementation, and reporting processes that must be following applicable procedures, so that the government's goal of allocating central and regional government funds can help village programs to achieve the goals of a just and prosperous government. So that its application in village development can also be maximized properly and the benefits can be felt for the village community.

Based on the description of the background of the problem, the researcher wants to know the effect of accountability, especially in terms of planning, implementation, supervision, and accountability of Village Fund Allocation and community participation in Sukowiyono Village, Karangrejo District, Tulungagung Regency on equitable development in Sukowiyono Village, Karangrejo District, Tulungagung Regency. Researchers will conduct research with the title "The Effect of Accountability Management of Village Fund Allocations and Community Participation in Village Development (Case Study of Sukowiyono Village, Karangrejo District, Tulungagung Regency)"

II. RESEARCH METHOD

This study uses a quantitative research design which is a non-experimental, correlational research design, this study captures the variables as they are. In this case, the researcher seeks to

retrieve data according to the variables studied without manipulating the data, the data will be analyzed to what extent the relationship or influence of the variables (Prasetyo & Jannah, 2019). Analysis of the data used to answer the problem formulation in this study used descriptive statistics. Because this study uses more than two variables, it uses multiple linear regression analysis with the help of SPSS to determine the partial and simultaneous effect of variable X on Y.

The population determination in this study is based on the consideration that people who are 17 years old are considered adults and are legally competent. The total population in this study was 2637. Based on Solvin's calculations (Moloeng, 2019), obtained a sample of 97 respondents, and the implementation can be carried out for as many as 100 respondents.

III. RESULT AND DISCUSSION

In providing information on the effect of accountability for managing village fund allocations (X_1) and community participation (X_2) on village development (Y), researchers have conducted research through 100 respondents. The research was carried out by researchers to answer the problem with the title "The Effect of Accountability Management of Village Fund Allocation and Community Participation on Village Development (Case Study of Sukowiyono Village, Karangrejo District, Tulungagung Regency)". Based on the data that has been processed by researchers using the Statistical Package for Social Science (SPSS) software program for Windows ver 16, the results obtained are as follows:

a. The Effect of Village Fund Allocation Management Accountability (X_1) and Community Participation (X_2) on Village Development (Y) in Sukowiyono Village, Karangrejo District, Tulungagung Regency

Based on the hypothesis test carried out in this study, the results obtained were the Fcount value of 197.385 and the Ftable value of 3.09. This value indicates that the hypothesis in this study can be accepted because the Fcount value is greater than the Ftable value and the significance value in this variable is also 0.000 where the value has met the statistical requirements that the significance value of a variable should not be more than 0.05, so it can be concluded that the accountability of village fund allocation management and community participation have a simultaneous effect on village development in Sukowiyono Village, Karangrejo District, Tulungagung Regency.

The results of research on the accountability of village fund allocation management in Sukowiyono Village have been accountable, namely by installing banners or billboards at the

village hall as an effort to be accountable to the community regarding village finances. In addition, the community has also been included in the village development plan deliberation. So that with these efforts village development is expected to be further increased.

b. The Effect of Village Fund Allocation Management Accountability (X₁) on Village Development (Y) in Sukowiyono Village, Karangrejo District, Tulungagung Regency

Based on the hypothesis testing carried out in this study, the results obtained were the tcount value of 15,733 and the ttable value of 1,984. This value indicates that the hypothesis in this study can be accepted because the t count value is greater than the t table value and the significance value in this variable is also 0.000 where the value has met the statistical requirements that the significance value of a variable should not be more than 0.05. These results show positive and significant results in the accountability of village fund allocation management on village development in Sukowiyono Village, Karangrejo District, Tulungagung Regency.

Based on the results of the analysis and the results of hypothesis testing that have been carried out, it shows that the accountability of village fund allocation management has a positive and significant effect on village development.

Good management of village fund allocations is management that can be accounted for from planning, implementation, to reporting. The results of this study indicate that accountability is a very important thing implemented by the village government in managing village finances. These results are corroborated by the number of good and very good answers from respondents. In practice, this accountability is carried out by the village government by installing banners or announcement billboards containing village financial reports for one period of government at the Village Hall. These efforts are carried out by the village government with the aim that the community can know the financial condition of the village and as an effort to be accountable to the community.

The results of the research on the accountability variable also support the research that has been carried out by Rika Ardiyanti which states that accountability in managing village funds affects community empowerment. The research is entitled The Effect of Transparency, Accountability, and Community Participation in Village Fund Management on Community Empowerment in Woro Village, Kragan District, Rembang Regency. The research was conducted in 2019.

The results of this research on accountability of village fund allocation management do not support previous research conducted by Yuli Kurniawati which stated that accountability for the financial management of village fund allocations did not affect community welfare. The research entitled The Effect of Financial Management Accountability of Village Fund Allocations, Village

Policies and Village Institutions on Community Welfare (Study on Villages, Sentani District, Jayapura Regency). The research was conducted in 2017 (Kurniawati & Pangayow, 2017).

c. The Effect of Community Participation (X₂) on Village Development (Y) in Sukowiyono Village, Karangrejo District, Tulungagung Regency

Based on the results of the analysis and hypothesis testing that have been carried out show that community participation has a positive and significant impact on village development in Sukowiyono Village, Karangrejo District, Tulungagung Regency.

The above analysis is also corroborated by the results of hypothesis testing for the community participation variable using statistical tests with a t_{count} value of 18.337 and a t_{table} value of 1.984. The calculation has fulfilled the requirement that the value of t_{count} must be greater than the value of t_{table} . In addition, the significance value of this community participation variable is 0.000. Where this value also meets the statistical requirements that the significance value must be less than 0.05, so the results of the hypothesis test indicate that community participation has a positive and significant effect on village development.

Community participation is also an important thing to do, considering that the purpose of this village fund allocation is to prosper the community and improve development. The results of this study indicate that community participation has a direct effect on village development. This is evidenced by the number of very good and good answers in the questionnaire.

Community participation, it will encourage a positive relationship between the community and the village government, because this will make the village government interact with the community more often. The form of community participation efforts carried out by the village government is shown by inviting the community to take part in the Village Development Plan Deliberation (MusRenBangDes).

The results of the research on the community participation variable also support the research that has been carried out by Rika Ardiyanti which states that community participation in managing village funds affects community empowerment. The research is entitled The Effect of Transparency, Accountability, and Community Participation in Village Fund Management on Community Empowerment in Woro Village, Kragan District, Rembang Regency. The research was conducted in 2019 (Ardiyanti, 2019).

IV. CONCLUSION

Based on the results of the research described in the previous chapter, which is about the effect of accountability in the management of village fund allocations and community participation on

village development in Sukowiyono Village, Karangrejo District, Tulungagung Regency, it can be concluded that:

- a. Based on the results of simultaneous data analysis, there is a significant effect of accountability for managing village fund allocations and community participation in village development. the results of the data analysis show $f_{\text{count}} 197.385 > f_{\text{table}} 3.09$ and a significance level of $0.000 < 0.05$ so H_0 is rejected and H_a is accepted. this shows that there is an effect of accountability in the management of village fund allocations and community participation in village development. the influence of accountability in the management of village fund allocation and community participation is 80.3% while the remaining 19.7% is influenced by other factors outside of this study.
- b. From the results of partial data analysis of accountability for the management of village fund allocations for village development, it shows that the value of $t_{\text{count}} 15.733 > t_{\text{table}} 1.984$ and a significance value of $0.000 < 0.05$, then H_0 is rejected and H_a is accepted. In conclusion, there is a significant effect of accountability for the management of village fund allocations on village development.
- c. From the results of data analysis partially community participation in village development shows that the value of $t_{\text{count}} 18.337 > t_{\text{table}} 1.984$ and a significance value of $0.000 < 0.05$ then H_0 is rejected and H_a is accepted. In conclusion, there is a significant influence of community participation accountability on village development.

REFERENCES

- Ardiyanti, R. (2019). *Pengaruh Transparansi, Akuntabilitas, Partisipasi Masyarakat dalam Pengelolaan Dana Desa terhadap Pemberdayaan Masyarakat pada Desa Woro Kecamatan Kragan Kabupaten Rembang*. Universitas Islam Negeri Walisongo Semarang.
- Kurniawati, Y., & Pangayow, B. J. C. (2017). Pengaruh Akuntabilitas Pengelolaan Keuangan Alokasi Dana Kampung, Kebijakan Kampung dan Kelembagaan Kampung terhadap Kesejahteraan Masyarakat (Studi pada Kampung Distrik Sentani Kabupaten Jayapura). *JAKED (Jurnal Akuntansi Dan Keuangan Daerah)*, 12(2), 77–87. <https://doi.org/10.52062/jakd.v12i2.1420>
- Moloeng, L. J. (2019). *Metodologi penelitian kualitatif*. PT Remaja Rosdakarya.
- Permendagri No. 37 tahun 2007 Tentang Pedoman Pengelolaan Keuangan Desa, 18 (2007).
- UU Nomor 6 Tahun 2014 tentang Desa, 38 (2014).
- Prasetyo, B., & Jannah, L. M. (2019). *Metode Penelitian Kuantitatif: Teori dan Aplikasi*. Rajawali Pers.