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Determinants of Village Fund Management Accountability

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ABSTRACT

Investigating and determining the impacts of village officials' duties, fund managers' skills, and information technology use on the accountability of village fund management is the aim of this study, both partially and simultaneously. The descriptive analysis method employs a quantitative approach to data analysis. Data collection was implemented by distributing questionnaires and using SPSS software for processing. This research found that the significance value of the partial test findings (t-test), specifically with a value of 0.002 < 0.05, suggests that village authorities' participation impacts the accountability of local fund management. The significance value of the partial test findings (t-test), specifically with a value of 0.000 < 0.05, indicates that the competency of village fund managers affects the accountability of village fund management. The significance value of the partial test findings (t-test), specifically with a value of 0.004 < 0.05, indicates that the usage of information technology affects the accountability of village fund administration. The use of information technology, the function of village officials, and the proficiency of village fund managers all affect the accountability of village fund management.

Keywords: Accountability; Determination; Information Technology; Management; Village Funds

INTRODUCTION

Village governance in Indonesia has undergone major changes since the Village Government Law No. 6 of 2014 was passed. This new law gives village governments full authority to regulate and manage all community affairs and interests. Villages that meet the specific requirements become new autonomous institutions that receive an annual budget of around IDR 1 billion, or approximately $71,439, from the central government. For Indonesian peasants, this funding is crucial, even though it may not seem significant compared to budgets in wealthier nations (Sofyani et al., 2022).

Since 2015, the government has contributed IDR 20.8 trillion in village funds through transfers; this sum has increased steadily until 2022 when it reached IDR 68 trillion (Cabinet Secretariat of the Republic of Indonesia). The Republic of Indonesia's Ministry of Finance then used the proportion and weight formula to allocate funds across provinces, regencies, and cities into villages (DJPK, n.d.). The weak capacity of village officials and heads (Aziz, 2016; Heru et al., 2020) as village fund management resources is an important issue. Many argue that this new policy could lead to corruption and inefficiency of the state budget at the village level and fail to support village development (Sofyani et al., 2022). Collaboration between village governments and communities can accelerate village progress. Nonetheless, some scholars and politicians contend that implementing efficient governance procedures at the village level is inherently challenging. This challenge highlights the underdevelopment and numerous constraints of village government resources, particularly in terms of human resources, organizations, and technology (Sofyani et al., 2018).

Research on accountability over the past decade has shown varied findings. For instance, research conducted by Ardiansyah (2021) discovered that village officials' roles and level of competency affected the accountability of local fund management. Aziz and Prastiti (2019), Hayyuani & Hidayat (2024), and Sabdosih (2023) demonstrated how information technology utilization and the proficiency of village authorities influenced the accountability of village revenues. Yusuf et al. (2022) found that the role of village officials had a significant positive influence on the accountability of village fund management. The competence of village officials also showed a significant positive impact on the accountability of village fund management. Diansari et al. (2023) and Kerihi (2024) concluded that the competence of village governments influenced the accountability of village fund management. Ginting et al. (2024) suggested that strengthening sub-district administrations to assist in managing village finances, increasing the capacity of village authorities to mitigate risks, and enhancing direct community engagement in village fund planning and budgeting were all crucial measures. Other findings by Wu and Christensen (2021) revealed that village cadres were more corrupt than sub-district cadres. Embezzlement of poverty funds was the primary type of corruption; individual corruption was more prevalent than group corruption; and political accountability was the most significant form of accountability.

The results of different studies conducted by Indriasih & Sulistyowati (2022), Latifatul Qulub (2023), and Kuncahyo & Dharmakarja (2022) discovered that the accountability of village fund management was unaffected by the proficiency of village authorities. The administration of the Village Revenue and Expenditure Budget was not significantly impacted by the role of village authorities (Saputra et al., 2022). The responsibility of local financial management was not entirely influenced by the function of village authorities or their competence (Pongantung et al., 2022).

With the varying research findings above, the researcher aims to conduct a study in a different location, specifically in Se Kesamatan Lasalimu Selatan Village, Buton Regency.

LITERATURE REVIEW

Agency Theory

When the partners have multiple goals and division of labor, agency theory emerges (Homayoun et al., 2015). According to agency theory, the central and local governments (principals) elect village officials as authorities (agents) to manage village funds. Therefore, village authorities must not only explain how local funds are used by the federal and state governments but also by the villagers.

According to agency theory, management is an agent and shareholders are a principal (Restuningdiah & Sidharta, 2023). The person hired by shareholders to operate in their best interests is known as management. Because of this, management has some authority to decide what is best for shareholders. As a result, management must answer to shareholders for all of its efforts (Jensen & Meckling, 1976 in Wardoyo et al., 2021)

Village Apparatus' Function

Regulation No. 84 of 2015, issued by the Minister of Home Affairs of the Republic of Indonesia, outlines the duties and functions of the village head and village apparatus in Articles 6 through 10 of the Organizational Structure and Work Procedures of Village Government (PVG). Article 6 defines the role of the village head as the leader responsible for the execution of village governance. The village head's duties encompass planning village governance, implementing development programs, and empowering the community.

Article 7 elaborates on the responsibilities of the Village Secretary, who serves as a leadership element within the Village Secretariat. The Village Secretary assists the village head, particularly in managing government administration. Article 8 describes the duties of the Head of Affairs (Kaur) for General Administration, Finance, and Planning. As a member of the secretariat staff, the Head of Affairs provides administrative support to the Village Secretary to ensure the smooth execution of governmental duties.

The role of the Head of the Government, Public Welfare, and Services Section is detailed in Article 9. This position serves as a technical implementing element, aiding the village head in performing operational tasks. Finally, Article 10 explains the responsibilities of the Head of Regional Affairs or Head of Hamlet (Kadus). This role is part of the regional task force and supports the village head in overseeing specific areas under their jurisdiction.

The village apparatus, which includes the Village Secretary and other members, operates under the authority of the village head. Together, they are responsible for managing village funds and ensuring their effective use. Collaboration between the village head and the apparatus enhances transparency in the administration of village finances.

Competence

According to Regulation Number 108 of 2017 on Government Competence issued by the Minister of Home Affairs of the Republic of Indonesia, competence is the capacity and qualities that a state civil servant possesses in the form of the knowledge, abilities, and behavioral attitudes required to perform their duties in a way that is professional, effective, and efficient.

Village officials who are competent and capable of managing village funds will find it easy to carry them out, therefore their level of competency is also a standard for good and accountable village fund administration. The community will receive inaccurate information that may affect future decisions if they are unable to comprehend this, which will result in errors in their financial reports and inconsistencies with government-mandated information standards. local authorities with the necessary skills can minimize potential variations in the administration of local funds (Mispa et al., 2024).

Information Technology Use

Information technology is the use of computers, software, networks (such as the internet and intranet), and other forms of information technology to create financial reports for the village government. Information technology has been used by numerous industries, including business and government, to assist with financial management (Aziiz & Prastiti, 2019)

Accountability of Village Fund Management

To meet the demands for openness in management processes, accountability patterns built through accountability systems are needed to raise performance standards in public service delivery, improve management accountability processes, and form a component of management control in organizations. One form of management responsibility to the grantor or grantee of the trust is accountability, which shows that management is responsible for managing the resources given to the trust (Prasetio & Sabihaini, 2023).

According to the Republic of Indonesia Minister of Home Affairs Regulation Number 113 of 2014, village financial management encompasses all operations related to the planning, execution, management, reporting, and accountability of village money. With the guiding principle that all village fund management operations must be responsive to the village community in compliance with rules and regulations, the village head is expected to provide a report to the Regent detailing their performance and activities, Marlina et al. (2021).

Village Financial Management

Government Regulation Number 43 concerning Villages, 2014) Article 93 Planning, Execution, Administration, Reporting, and Accountability are all components of village financial management. The village head has the authority to manage the village's finances, and he delegated some of his authority to the village apparatus in order to do so. Village financial management must be finished in a single budget year, which spans from January 1 to December 31, according to Government Regulation Number 43 of 2014.

Hypotheses Development

If they are competent, village authorities will have a better understanding of village money management methods (Hasanah et al., 2020). More accountability can be attained by local leaders with greater competency. The role is the informal and formal behavior of an individual dependent on their social status (Sunarti & Kadir, 2020). If village financial management is good, it means that the role of the village apparatus has been carried out according to its responsibilities (Kusumaningrum et al., 2020). Based on research by Yesinia et al. (2018), a better role of village officials will increase accountability in village financial management.

H1: Village financial management's responsibility is influenced by the function of village officials.

Ardiansyah (2021) discovered that the accountability of village fund management is influenced by the role and skill of village authorities. Aziiz and Prastiti (2019), Hayyuani & Hidayat (2024), and Sabdosih (2023) showed that the skill of village administrators impacts the accountability of village funds. Competent village administrators are better equipped to manage village funds, thereby reducing the likelihood of mistakes in financial management.

H2: Competence influences village financial management accountability.

Aziiz & Prastiti (2019), Hayyuani & Hidayat (2024), and Sabdosih (2023) demonstrated that the use of information technology and the proficiency of village authorities affect the accountability of village revenues. Information technology primarily supports cost efficiency, time savings, convenience, and accuracy in managing village revenues. To implement the principle of accountability effectively, village governments require sufficient information technology support. Utilizing programs for accountability reports can minimize errors. Research by Mayowan (2016) illustrates that inadequate use of information technology leads to poor services for rural populations. Enhancing information accuracy and precision through information technology is essential for reducing errors.

H3: Information technology use affects the accountability of village financial management.

RESEARCH METHOD

This study was conducted in all 16 villages of the Lasalimu Selatan sub-district. Eighty respondents were selected using the purposive sampling technique, with five respondents from each village involved in village financial management. The research employed quantitative data, collected through a questionnaire. A Likert scale ranging from 1 to 5 was used in the questionnaire. Descriptive statistical data analysis was the method applied in this investigation. The hypotheses in this study were examined and evaluated using multiple linear regression testing, conducted with SPSS software.

RESULTS

The following table shows the outcomes of multiple linear regression testing conducted with SPSS 25 software.

Table 1. Multiple Linear Regression Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.548	2.349		-1.080	0.284
	X1_Role_of_Village_Devices	0.306	0.089	0.305	3.432	0.002
	X2_DD_Manager_Comp.	0.445	0.109	0.384	4.067	0.000
	X3_Utilization_of_IT	0.343	0.115	0.273	3.011	0.004
Dependent Variable: Y_Accountability_Regulation._FV						

Source: Primary data, processed (2024)

Table 1 displays the outcomes of the information processing used in the multiple linear regression test. A multiple linear equation is then produced using the following formula:

$$Y= -2.548 + 0.306X1 + 0.445X2 + 0.343X3$$

The Village Apparatus Role Variable (X1) has a significance level of 0.002 < 0.05, which is a partial test result table. Thus, it may be concluded that the function of the village apparatus (X1) influences the accountability of village fund management (Y), proving that the hypothesis (H1) is correct. The significance level for the Village Fund Manager Competence Variable (X2) is 0.000 < 0.05. Given that the hypothesis (H2) is accepted, it can be concluded that the accountability of village fund management (Y) is influenced by the competency of the fund manager (X2). The significance level for the Information Technology Utilization Variable (X3) is 0.004 < 0.05. As a result, it can be said that hypothesis (H3) is accurate since information technology use (X3) affects village fund management accountability (Y).

The F test, also known as the simultaneous test, is used to determine whether independent factors have an impact on dependent variables separately or in tandem.

Table 2. Simultaneous Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	626.461	3	209.493	82.937	0.000 [b]
	Residual	188.726	77	2.495		
	Total	816.167	78			
a. Dependent Variable: Y_Accountability_Regulation. FV						
b. Independent: (Constant), X3_IT_Utilization, X1_Village_Device_Role, X2_FV_Management_Comp.						

Source: Primary data, processed (2024)

The hypothesis is accepted since the test results in Table 3 show that the significance value of 0.000 is less than 0.05. Therefore, the accountability of village fund administration (Y) is influenced by the function of the village apparatus (X1), the skill of the village fund managers (X2), and the use of technology (X3).

Table 3. Determination Coefficient Test Outcomes

Model Summary				
Model	R	R Square	Adjusted R Square	Std.Error of the Estimate
1	0.875 [a]	0.767	0.75 8	1.560
a. Predictors: (Constant), X3_IT_Utilization, X1_Village_Device_Role, X2_VF_Management_Comp.				

Source: Primary data, processed (2024)

Based on Table 3, an adjusted R-squared value of 75.8%, or 0.758 was determined. This indicates that, of 75.8%, the village fund manager competency variable, the village apparatus role variable, and the information technology utilization variable can explain or have an effect on the village fund management accountability variable; variables not covered in this study account for the remaining 24.2%.

DISCUSSION

Village Apparatus's Effect on Accountability for Village Fund Management

The first hypothesis, according to the regression analysis test results, is that village leaders' engagement affects how accountable village fund administration is. The significance value, 0.002 < 0.05, derived from the partial test (t-test) results, serves as the foundation for the conclusion.

The role of the indicators namely, (1) participation in the planning process for the use of village funds, (2) participation in financial verification, (3) participation in the management of village funds, (4) participation in the process of implementing budget use, (5) participation in the process of administering the use of village funds, and (6) participation in conducting participatory audits determine the significant influence of the role of village officials. The indicator from the first statement, which has an average value of 4.73, is the most dominant and influential of the numerous indicators.

Accountability for financial management applies to the full financial management process, one of which is budget preparation. The village community also plays a role in determining budget preparation priorities. The role of the village head in preparing the budget is as the person responsible for preparing and determining the budget. The role of the village secretary together with other village officials is to prepare and document the preparation of the budget. Because of the role of the village apparatus in the process of managing village funds, the quality of village fund management will be better, more transparent, and more accountable. Village apparatus must actively participate in designing the Village Budget, as well as participate in participatory audits during the village fund management process. This can increase accountability in village fund management. As stated in Article 49 of Law Number 6 of 2014 concerning Villages, the village apparatus is one of the village government organs that has the position and duty to assist the village head in running the village government. Village apparatus must also assist in managing village funds so that no village head manages village funds themselves for the benefit of certain individuals.

The findings of this investigation are consistent with those of studies carried out by Ardiansyah (2021), Yusu et al. (2022), Kuncahyo & Dharmakarja (2022), Kusumaningrum et al. (2020), and Rukmini et al. (2023) discovered that village officials' roles impact accountability for managing village funds, and accountability is crucial.

The Impact of Village Fund Manager Competence on Accountability in Village Fund Management

According to the analysis, the hypothesis that is, the impact of village fund managers' proficiency on their accountability was accepted. This is based on the significance value of 0.000 <0.05 that was found in the partial test (t-test) results.

The significant influence of village fund manager competence is very much determined by the role of the indicators, namely (1) understanding, (2) technical expertise, (3) training, (4) initiative in working, and (5) employee code of ethics. Of the several indicators, the indicator that dominates and has the most influence is the indicator from the seventh statement with an average value of 4.76.

The findings of this investigation are consistent with those of studies conducted by Dewi & Gayatri, 2019) and Mispa et al. (2024) which demonstrate that village fund managers' competence has a significant impact on the accountability of the village fund managers. In agency theory, conflicts of interest between agents and principals cause agency problems. By improving the ability of village officials to manage village funds, accountability demands can be met. Adequate involvement in the village system can increase accountability.

The results of different studies conducted by Indriasih & Sulistyowati, (2022), Latifatul Qulub (2023), and Kuncahyo & Dharmakarja, (2022) found that the competence of village officials had no effect on the accountability of village fund management.

The Impact of Information Technology Use on Accountability for Village Fund Management

The hypothesis was shown to be true based on the regression analysis test findings, indicating that information technology utilization had an impact on village fund management accountability. This is predicated on the significance value of 0.004 <0.05 that was derived from the partial test results (t-test).

The extent to which the indicators that comprise information technology namely, (1) the presence of supporting software, (2) the availability of an internet network, (3) utilization in accordance with provisions, and (4) a computerized process play a significant role in determining the use of this technology. The indicator from the fourth statement, which has an average value of 4.88, is the most dominant and influential of the various indicators.

The findings of this investigation are consistent with those of Kuncahyo & Dharmakarja, (2022), Marlina et al. (2021), and Aziiz & Prastiti (2019) who discovered that the accountability of village fund management is impacted by the usage of information technology. Data processing using information technology (computers and networks) will offer numerous benefits in terms of information accuracy and precision, as both multipurpose and multiprocess machines, according to empirical findings from earlier studies on the use of information technology.

The benefits of the internet in the field of government are relatively diverse, one of which is to simplify the administration system. The internet-assisted administration system provides online data delivery and management facilities, making it easier to send data and standardize systems between government agencies including reporting, financial, personnel, and other administration. The use of the Siskeudes application also helps speed up reporting and facilitates supervision by the central government because it provides real-time information (Aziiz & Prastiti, 2019).

Furthermore, according to Wardana, (2022) village finance management will be more accountable if information technology is implemented effectively. A dependable village administration that upholds the public interest by performing its responsibilities and operations effectively for the community's well-being. Presenting transparent and accountable financial reports as a village government according to its characteristics and responsibility for financial accountability. High-quality financial reports that can be reported to the central government are the outcome of effective control, which enables the creation of transparent and accountable financial reports. The village government can handle village finances more readily by using information technology directly. The federal and regional governments, as well as the people, can readily receive services from the apparatus.

The Role of Village Equipment, the Competence of the Village Fund Manager, and Concurrent Use of Information Technology in Relation to Village Fund Management Accountability

The statistical test indicates that the use of IT, the function of village authorities, and the skills of village fund management all have an impact on the accountability of village fund management simultaneously. A significant value of 0.000 was obtained from the simultaneous test (F-test), which validates the hypothesis.

The findings of this investigation are consistent with those of studies carried out by Kuncahyo and Dharmakarja (2022) which provide empirical evidence that the accountability of village fund management is influenced simultaneously by the function

of village officials, the proficiency of village fund managers, and the usage of information technology.

Village regulations, which include financial and accountability reports, allow for the assessment of village government accountability. Village officials are the ones who play the most role in drafting village regulations, and they must have the ability to draft accountability in village regulations so that the reports they make are in accordance with laws and regulations. According to Government Regulation (PP) No. 56 of 2005, the government is required to support the delivery of its financial accountability with information technology.

CONCLUSION

The research findings and discussion that have already been presented allow for the following deductions to be made: The role of village officials affects their accountability. The competence of the fund managers affects accountability for village fund management. The adoption of information technology affects village financial management accountability. According to the significance value of the simultaneous test results (F-test), which is 0.000 < 0.05, responsibility for village fund management is considerably impacted simultaneously by the use of information technology, the role of village officials, and the expertise of village fund managers.

LIMITATION

The scope of this study is restricted to how the accountability of village fund management in villages across Lasalimu Selatan District is impacted by the function of village apparatus, the proficiency of village fund managers, and the usage of information technology. This implies that the study's findings might not apply to other villages outside the region.

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DECLARATION OF CONFLICTING INTERESTS

The authors declare that there is no conflict of interest related to this research. All data and information presented in this study are from independent research and are not influenced by personal, financial, or institutional interests. In addition, the data analysis and interpretation of the authors are the basis for all findings and conclusions of this study.

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