

Transparency, Accountability and Community Participation in Financial Management of Village Funds in Bua District

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Abstract

Village governments are required to be responsible for the financial management of village funds, where each village is required to report the amount of budget that has been received and used by the village. The purpose of this study is to improve the management of village funds that are more transparent, effective, fair and sustainable. The method that will be used in this research is to use quantitative research methods with descriptive research properties. The data collection technique used in this study is a questionnaire (questionnaire) which aims to determine the exact effect of transparency, accountability, and community participation in the financial management of village funds, the population in this study is village officials in Bua District spread across 13 villages. The results of this study indicate that transparency has no effect on the financial management of village funds while accountability and community participation have an effect on the management of village funds.

Keywords: Transparency; Accountability; Community Participation; Village Fund Management

1. Introduction

In Law Republic of Indonesia Number 6 of 2014, village is group public law with authorized territorial boundaries For organize and manage affairs government, interests public local based on initiative society, rights origin suggested or right recognized and respected traditions in system unitary state government Republic of Indonesia. According to Minister of Home Affairs Regulation No.20 of 2018 concerning Management Village Finance, everyone rights and obligations villages that can assessed with money called Village Finances, good That in the form of money or related goods with implementation rights and obligations village. One of problem main moment This is corruption in large use of village funds, as well as complex management processes that are vulnerable to misuse of funds.

Government village sued For responsible in management village fund finance, where every village must report amount budget that has been accepted and used by the village . For make it happen system good governance (good governance), then need exists improvement in principle democracy. Democracy refers to shape values and systems that become Village Governance frame. By conceptual democracy contain a number of principle base form representation, transparency, accountability, responsiveness and participation Where all principle. This become base for management policy, Village planning, Village management and services public [1]. Application principle good governance in management finance village Not yet fully accomplished with Good Obstacle in implementation good governance village fund management that is source Power people in government village not enough competent [2]. Whereas on the other hand, the budget received village since enactment Invite Invite the Village value Enough big, even For a number of village value double fold from year previously. Therefore it's a fund managed by the government village must be held accountable

to public, where society is also obliged to know budget village used for what just. The accountability in question that is accountability in village fund management good to public or to the owning party authority. With thus, openness about management finance village need balanced with optimization service and responsibility answer.

Aspect transparency, accountability and participation become very important aspect in village fund management. Transparency is give information finance nor policies taken by the government and guarantee access for public for obtain information the [3]. In terms of this transparency built on base freedom obtain related transformations with interest public in a way direct can obtained those who need it. With freedom for obtain information, happens exists participation public or involvement public. According to [4]. Accountability refers to responsibility by someone to give mandate. Besides that accountability is also used as mechanism accountability on performance official the public described through appropriate action with behavior ethical. Whereas participatory describe involvement public in making decision good in a way direct nor no direct through institution representative who can channel his aspirations. Participation the built on base freedom associate and talk as well as participate in a way constructive.

Based on description on so writer interested for do study return related management finance village. Study this has conducted by [5] with title Transparency and Accountability Management Village Finance in the Regency Wonosobo. In research this writer adding the Community Participation variable. This matter become motivation writer do study with objective can increase better management of village funds transparent, effective, fair and sustainable. Additionally, research this is also expected can open room for participation active public in taking decision to be achieved sustainable development and optimal service for community in Bua District.

2. Methodology

The method will used in study this is with use method study quantitative with characteristic study description. According to [6] Study quantitative is approach research that uses data in the form of number for answer hypothesis study. In research this there is three variable independent (free), including transparency, accountability, participation society and variables dependent (bound) is management village fund finance. Data collection techniques used in research this that is purposeful questionnaire for know in a way certain influence transparency, accountability, and participation public in management village fund finance, population in study this that is all over device villages in Bua District which is spread over 13 villages. Retrieval technique samples in research this using saturated sampling where all population is created sample. Measurement of variables in research this using 5 points namely: 1: Absolutely not agree (STS), 2: Disagree (-TS), 3: Neutral (N), 4: Agree (S), 5: Strongly agree.

The data analysis method used in this research is data quality testing which consists of validity and reliability tests. Hypothesis testing consisting of multiple linear regression tests, partial tests, simultaneous tests, and coefficient of determination tests (R²).

3. Result and Discussion

3.1 Result

Data Quality Test

Validity test used For know level validity something questionnaire used in the data collection process. After obtain data from questionnaire For test whether questionnaire is 6valid or not for measure it researcher use help from the SPSS program.

Table 1. Validity Test

<i>Variabel</i>	<i>Item</i>	<i>Person Correlation</i>	<i>R tabel</i>	<i>Sig.(2 - Tailed)</i>	<i>Information</i>
X1=Transparency	X1.1	0.832	0.186	0,000	Valid
	X1.2	0.837	0.186	0,000	Valid
	X1.3	0.809	0.186	0,000	Valid
	X1.4	0.631	0.186	0,000	Valid
	X1.5	0.709	0.186	0,000	Valid
X2= Accountability	X2.1	0.711	0.186	0,000	Valid
	X2.2	0.726	0.186	0,000	Valid
	X2.3	0.765	0.186	0,000	Valid
	X2.4	0.754	0.186	0,000	Valid
	X2.5	0.737	0.186	0,000	Valid
X3= Community Participation	X3.1	0.706	0.186	0.000	Valid
	X3.2	0.655	0.186	0.000	Valid
	X3.3	0.741	0.186	0.000	Valid
	X3.4	0.685	0.186	0.000	Valid
	X3.5	0.690	0.186	0.000	Valid
Y= Financial Management of Village Funds	Y.1	0.839	0.186	0.000	Valid
	Y.2	0.864	0.186	0.000	Valid
	Y.3	0.876	0.186	0.000	Valid
	Y.4	0.748	0.186	0.000	Valid
	Y.5	0.864	0.186	0.000	Valid

Based on the data in the table above R value table obtained is 15 question items Transparency, Accountability and Community participation (X) and 5 question items Management Village Fund Finance (Y) shows that all question items can said fulfil valid conditions . It is said to be valid because calculated R value more big from R table .

Reliability Test

Test reliability done For ensure consistency tool measure and whether can reliable as well as guard its consistency during measurement the be repeated . If any variable show Cronbach's Alpha value is >0.60 then can concluded that variable the reliable or consistent in measure (SK Dewi & Sudaryanto, 2020)

Table 2. Data Reliability Test Results

<i>Variable</i>	<i>Cronbach's Alpha</i>	<i>Information</i>
Transparency	0.828	Reliable
Accountability	0.781	Reliable
Community Participation	0.832	Reliable

Based on the table above, can seen that Cronbach's Alpha value for the three Moral Transparency, Accountability and Community Participation variables it's reliable because

standard reliability 0.60 whereas third variable the Already pass mark standard reliability so that Already Can said to be reliable.

Multiple Linear Regression Test

Deep data analysis study This use analysis multiple linear regression whose function For research influencing factors between variable independent to dependent Wardani &Utami (2020) Where variable independent in study This are two 3 variables and 1 dependent variable. Multiple linear regression model used in research This.

Table 3 Regression test results

Model	Coefficients ^a				
	Unstandardized Coefficient	Std. Error	Standardized Coefficients	T	Sig.
(Constant)	6.593	1.623		4.062	.000
ΣX1	.102	.083	.123	1.234	.220
ΣX2	.461	.104	.444	4.456	.000
ΣX3	.151	.068	.203	2.236	.027

Sumber: Output SPSS,2023

$$Y = a + B_1X_1 + B_2X_2 + B_3X_3 + e$$

$$= 6,593 + 0,102 + 0,461 + 0,151 + e$$

Information:

- Y = Management Village Fund Finance
- a = Constant
- B = Coefficient Regression
- X1 = Transparency
- X2 = Accountability
- X3 = Community Participation
- e = Error

Based on t test results in the table on can concluded that: a) Test results about influence transparency to village fund management show mark significance amounting to 0.220 > 0.05 p This show that variable transparency No influential to village fund management and hypothesis First rejected. b) Test results about influence accountability to village fund management show value 0.000 < 0.05 p This show that variable accountability influential to village fund management hypothesis second accepted. c) Test results about influence participation public to village fund management show value 0.027 < 0.05 p This show that variable participation public influential to village fund management hypothesis third accepted.

Table 4. F Test Results

Model	ANOVA				
	Sum of Squares	Df	Mean Square	F	Sig.
Regression	266.200	3	88.733	30.395	.000 ^b
Residual	315.291	108	2.919		
Total	581.491	111			

Sumber : Output SPSS, 2023

- a. Dependent Variable: ΣY
- b. Predictors: (Constant), ΣX_3 , ΣX_1 , ΣX_2

Based on results analysis multiple linear regression via SPSS you can see that mark F_{count} amounting to 30,395 with level significance of 0,000 which means more small from ($<$) 0.05. Therefore That can concluded that research model This worthy used as tool independent variable tester on the dependent variable. Variable Transparency, Accountability and Community Participation are stated influential to variable Management Village Fund Finance.

3.2 Discussion

Influence Transparency To Management Village Fund Finance

Based on results testing hypothesis is known that transparency No influential to management village fund finance. This matter prove hypothesis first to state that transparency influential positive to village fund management No can accepted or rejected which means transparency No give good contribution for interest village fund management That Alone. Transparency No influential to management village fund finances in Bua District are caused Because public No own access information about budget village, incl details expenditure and receipt budget. The people of Bua District do not active or No interested For monitor or use transparent information, so transparency No own significant impact. government village or public neither does local own capacity or sufficient understanding related with information finance provided in a way transparent, then impact can become limited.

A rules and regulations related there is no transparency in Bua District clear or No consistent, so its implementation become difficult and not effective. Condition like This can create confusion and reluctance For adopt practice transparency. Research result This aligned with results research conducted by [7] [8] [9] Where transparency No influential to management village fund finance. Then results This No aligned with research conducted by [11] that transparency influential to management village fund finance.

Influence Accountability To Management Village Fund Finance

Based on results testing hypothesis is known that accountability influential to management village fund finance. This result show that hypothesis both stated that accountability influential positive to management village fund finance accepted, that is that with applied good responsibility in village fund management can give good contributions and benefits for development village. Variable accountability influence variable dependent in a way significance, and accountability can implemented by managers source Power man For ensure effective management of village funds. Accountability influence management village fund finance that is with accountability create openness in management finance with ensure that information finances and decisions related with village funds available and available accessible to interested parties. Accountability put not quite enough responsible to each government village in Bua District for ensure that village funds used in accordance with applicable provisions and for interest public. With exists accountability, government village can avoid practices corruption or abuse finance. With strong accountability, government villages in Bua District are more tend For managing village funds with efficient and effective way. Accountability to encouraging use of funds planning and implementing programs that can give results best for public Bua District .

High accountability create trust public Bua District against government village and management village fund finance. High trust can strengthen connection between government and society, support sustainable development, and improving relief social. Accountability possible continuous monitoring and evaluation to implementation policies and programs. Information accountable can become base For taking more decisions good and responsive to need public Bua District. Research result This aligned with results research conducted by Making [12], [13] and [14] Where accountability influential to management village fund finance . Then results study This No aligned with results study [15] stated that accountability No influential to management village fund finance .

Influence Community Participation Against Management Village Fund Finance

Based on results testing hypothesis is known that participation public influential to management village fund finance. This result show that hypothesis the third stated that participation public influential positive to management village fund finance accepted, that is that involvement public in the retrieval process decision, development process village and always involved in discussion planning and managing village funds influential in a way significant to management village fund finance Where the more tall level participation public in management village fund finance the more the village also developed the. Participation public influential to management village fund finance that is with participation public Bua District, govt village can get more understanding Good about needs and priorities public. Participation public creates a sense of ownership and legitimacy to management policies and programs village fund finance.

The people of Bua District feel it involved in the retrieval process decision will more tend support and feel satisfied with implemented policies. Participation public can become channel For identify and prevent potency misuse of village funds. With involvement active public Bua Dalam District monitoring finance, risk corruption and practices No ethical can reduced. Participation public create pressure For more transparency big in management village fund finance. Community involved in a way active ensure that information finance provided in a way open and available accessible to all interested party. Community involved can give helpful input and suggestions increase efficiency and effectiveness use of village funds. Participation public can used as chance For increase understanding public about management finance and governance village Bua District. Participation public create involvement direct in supervise performance government village. With so, the government village will more responsible answer to decisions and actions taken in management village fund finance in Bua District . Research result This aligned with results study [16] [17] [18] [19] Where participation public influential to management village fund finance. Then results study This No aligned with results study [20] stated that participation public No influential to management village fund finance.

4. Conclusion

Based on discussion results research above, can formulated a number of conclusion including: 1) Research This prove that transparency No influential to management village fund finance Where public No own access information about budget village, incl details expenditure and receipt budget. 2) Accountability influential to management village fund finance Where with applied good responsibility in management village fund finance can give

good contributions and benefits for development village. 3) Community participation has an influence to village fund management Where Participation the community gets it seen in cooperation on development programs village that has walk with Good so that benefit from village funds direct Can felt by society. This matter showed with exists role public in take decision For managing village funds through presence public in every deliberations held. Presence public in discussion is chance For channel his aspirations so that what has been agreed truly can realized.

Suggestion

Study This give recommendation For study continued . Recommendation study This is as following: (1) Government village must more open to society to society own access information related village fund management. (2) Village communities must become more care about related matters with development village and monitor planning and implementation, and (3) For research furthermore expected can add variable research that can influence management village fund finance.

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