

The Accountability of Village Fund Management: Study on Villages in the Sub-District of Dempet

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Abstract

Village fund accountability is the responsibility of the village government in managing village funds based on the village fund management law. This study aims to examine the effect of the competence of village apparatus, usage of information technology, community participation, internal control systems, and the application of administrative sanctions on village fund management accountability. The data source is from 62 village apparatus respondents from 16 villages in the Dempet sub-district. Data analysis uses multiple linear regression. The results of this study show that the competence of village apparatus, community participation, internal control systems, and the application of administrative sanctions have a significant positive effect on the accountability of village fund management. Meanwhile, the usage of information technology does not impact village fund management's accountability.

Keywords: *competence of apparatus; information technology; community participation; internal control systems; accountability of village fund*

INTRODUCTION

The Indonesian government continues to build to achieve prosperity and prosperity evenly throughout Indonesia, especially in areas with limited access to facilities and infrastructure. The development is also an effort to explore the potential of the village. Village development also requires a lot of time and funds. Therefore, the central government gives responsibility to local governments in the form of revenue and expenditure budgets to be appropriately managed, called decentralization policies. The government needs the participation of various parties to assist in planning, budgeting, and managing funds for a village so that it is right on target and goals (Wijayanti & Hanafi, 2018).

Decentralization is a policy where local governments get the right to regulate and run their government according to policies set by the central government (Busrizalti, 2013). This policy aims to ensure that the governance funds of the village can be realized optimally. Based on Law No. 6 of 2014, article 72, paragraph 2, village funds are part of the village revenues. The state is responsible for budgeting and allocating village funds through the state revenue and expenditure budget. The funds are channeled to each village with the primary objective of village development and community empowerment (Hamid, 2020).

Table 1 shows the realization of the absorption of the village fund from 2015 to 2020. The village fund budget increased from 20.76 trillion in 2015 to 71.19 trillion in 2020. However, this increase does not align with the absorption capacity or budget realization. In 2015, the village fund budget was absorbed 100 percent, but in 2020, it was only 83.05 percent. The decrease in

the realization of the village fund budgeting will increase the remaining budget. It indicates that the practice of village fund management accountability still needs to be improved (Adriyanto, 2020; Rismawati, 2019). The problem is, why does village budget absorption tend to decrease, or does the management of village funds not maximize? We suspect this problem is closely related to the village apparatus's capacity, governance, and responsibility in managing village funds.

Table 1. Realization of Absorption of Village Funds 2015-2020

Year	Budget (Rp trillion)	Realizatio (Rp trillion)	Percentage
2015	20.76	20.76	100%
2016	46.98	46.68	99.4%
2017	60.00	59.76	99.6%
2018	60.00	59.86	99.8%
2019	70.00	69.81	99.7%
2020	71.19	59.12	83.05%

Source: Ministry of Finance, 2020

Based on previous studies, several factors are related to the accountability of village funds management. The first is the competence of the village apparatus. The competence of the village apparatus is very important in increasing the accountability of village fund management. They are expected to increase their insight and knowledge so that village government administration can be carried out systematically by considering the principles of transparency and accountability (Pahlawan et al., 2020). The second is the usage of information technology. Technology information can receive, process, store, and use information to improve company or government performance (Wansyah et al., 2012). Therefore, with a computerized system, village fund reporting is expected to be more effective, and the financial report output is also more reliable when compared to manual reporting (Sarah et al., 2020). Participation of the community in the framework of development programs and village development is very important. The community can participate in identifying problems, exploring potential, and being involved in making decisions that exist in the community. Without community participation, every village development activity will be hampered (Atiningsih & Ningtyas, 2019). Fourth is the internal control system. The internal control system is a system for directing, supervising, and measuring resources in an organization. This system has a strategic role in managing the accountability of village funds because an internal control system is expected to prevent or detect fraud (Aziiz & Prastiti, 2019).

In this study, we develop another factor, namely administrative sanctions. This factor is less attention in previous studies. We suspect this factor is very important in the accountability of village funds. If it is intentional and negligent in the responsibility for managing village funds, the administrative witness must be enforced and applied to provide a deterrent effect for the management apparatus. According to Abarang (2019), administrative sanctions are the most important part of law enforcement, and their implementation is based on statutory regulations. Applying strict administrative sanctions is hoped to mitigate the happening of fraud, minimize the remaining excess budget, and increase the accountability of village fund management. Therefore, the administrative sanction variable is the main variable, and the development of previous research is a concern in this study.

This study aims to examine whether apparatus competence, usage of information technology, community participation, internal control systems, and administrative sanctions can improve and positively impact the accountability of village fund management. This study is

expected to contribute to the government and society in managing and accountability for village funds so that these funds can be optimized for village development.

Review of Literature

Village fund management is closely related to village fund management, namely village apparatus. They must have sufficient competence to manage village funds. They need knowledge, intellectual intelligence, and skills in managing village funds to maximize village development (Rismawati, 2019). The strategic role of village government in managing village funds should be carried out with full responsibility. Village government must allocate optimally by considering the needs and interests of the community so that the community can experience justice and prosperity from village funds.

Village fund managers must have adequate capabilities to manage and account for village funds (Umaira 2019). Village apparatuses who have the competence to manage village finances well can increase accountability in managing village funds. On the contrary, if they do not have the ability, accountability cannot be achieved optimally. Therefore, improved village government resource capabilities will increase the accountability of village funds (Pahlawan et al., 2020). Previous research shows that the competence of village apparatuses can increase accountability in managing village funds (Atiningsih & Ningtyas, 2019; Pahlawan et al., 2020; Sarah et al., 2020). Therefore, the proposed hypothesis is as follows:

H1: The competence of village apparatuses has a significant positive effect on village fund accountability.

The effect of the usage of information technology on the accountability of village fund. Information technology is the digitalization of capturing, storing, processing, retrieving, and transmitting information. This technology is used by the government or companies as a tool to improve performance (Wansyah et al., 2012). This digital infrastructure is a benchmark for increasing accountability and transparency in the management of village funds (Wijayanti & Hanafi, 2019). Information technology can help and provide convenience for village apparatus in managing village funds and accountability to the community (Rismawati, 2019).

Good usage of information technology will certainly have a positive impact on the management of village funds. In terms of benefits, information technology has advantages in the accuracy of the results of its data operations, and it can minimize errors in data processing, both intentional and unintentional (Sarah et al., 2020). Previous research shows that the usage of information technology has increased the accountability of village funds (Ekasar, 2017; Fitrinanda, 2020; Sarah et al., 2020). Therefore, the proposed hypothesis is as follows:

H2: The usage of information technology has a significant positive effect on village fund accountability.

Community involvement in village development is very necessary. Community participation is defined as a form of community contribution in terms of thoughts, energy, time, experience, capital, and participation in development (Fitrinanda et al., 2020). Community concern is a positive control over the use of village funds in developing the village. Community participation is one of the factors that influence the accountability of village fund management. Because the community can identify problems, explore potential, and be involved in making decisions in the community (Atiningsih, 2019). The community can provide arguments and opinions against village government decisions so that there is no abuse in the management of village funds and more transparency in being accountable for all their activities (Sarah et al., 2020). Previous research has shown that community participation can increase accountability in

managing village funds better (Atiningsih & Ningtyas, 2019; Pahlawan et al., 2020; Sarah et al., 2020). Therefore, the proposed hypothesis is as follows:

H3: Community participation has a significant positive effect on village fund accountability.

The influence of the internal control system on village fund accountability. The internal control system is a system for directing, supervising, and measuring resources in an organization. Having a good control system for managing village funds is very necessary because a good system can prevent and reduce fraud (Aziiz & Prastiti, 2019).. An internal control system needs to be implemented in a government agency. It must be obeyed by all employees and leaders to provide adequate confidence in the achievement of an organizational goal. With an effective and efficient internal control system, it is hoped that the implementation of activities in a government agency related to financial management and financial reporting will be more accurate and accountable. It will create better transparency and accountability in village government (Rismawati, 2019). Previous research has shown that an internal control system can increase the accountability of village funds (Atiningsih & Ningtyas, 2019; Widyatama, 2017). Therefore, the proposed hypothesis is as follows:

H4: The internal control system has a significant positive effect on village fund accountability.

The influence of administrative sanctions on the accountability of village funds. Based on Law number 60 of 2014, about village funds that are sourced from state income and expenditure (APBN), it states that if there is an unreasonable excess of village funds, the regent or mayor will give administrative sanctions to the village in the form of reducing village funds by the remaining excess (difference in village funds over budget). Unnatural excess can occur due to the use of village funds that do not follow the priority of using village funds, general guidelines, or technical guidelines for activities. Implementing administrative sanctions is hoped to minimize the risk of fraud related to village financial reporting. From the side of the village fund management apparatus, these sanctions can also help them have a disciplined attitude in carrying out their duties and responsibilities as village fund managers. According Rismawati (2019), the application of administrative sanctions is necessary so that their goals can be achieved effectively and efficiently. In addition to protecting asset security, avoiding misuse of financial reports and increasing compliance with laws and regulations.

In line with Napisah (2020), the application of administrative sanctions is very effective in managing village funds, especially through the principle of public accountability to prevent misuse of village financial management. Thus, the accountability of village fund management will improve. Therefore, the proposed hypothesis is as follows:

H5: Administrative sanctions have a significant positive effect on village fund accountability.

METHOD

This study uses samples of all villages in the Dempet sub-district, Demak district. The villages include: Merak, Botosengon, Jerukroll, Kunir, Brakas, Balerejo, Baleromo, Kedungori, Kuwu, Kebonsari, Gempoldenok, Harjowinangun, Dempet, Kramat, Karangrejo, Sidomulyo. The target of this study is village apparatuses in these villages. Data is collected through questionnaires and direct interviews with village apparatus. Village apparatus competence is defined as a characteristic a person possesses in the form of skills, knowledge, and the ability to carry out certain jobs (Hevesi, 2005). Competence is measured by indicators of ability, capability to increase knowledge, technological expertise, ability to solve problems and work with full initiative (Rismawati, 2019).

Utilization of Information Technology is a facility and infrastructure in the form of software, hardware, and useware that are used to obtain, transmit, process, interpret, store,

organize, and use data meaningfully (Pahlawan et al., 2020). The measurement uses indicators of the availability of an internet network, the use of the internet network according to the provisions, the existence of adequate software or applications, and a computerized data management process. Community participation is a form of community involvement that includes community involvement in certain activities and conditions (Rismawati, 2019). Community participation is measured by indicators of Participation in decision-making and village schedules, providing proposals for funding programs, participating in full discussions, taking part in controlling and reporting, and assessing budget implementation.

The internal control system is an activity that is carried out in an integrated, effective and efficient manner to achieve organizational goals based on SPIP PP number 60 of 2008. Based on the regulation, the indicators include the control environment, risk assessment, control activities, information and communication, and internal control monitoring. Administrative sanctions are the most important part of law enforcement, and their application is based on statutory regulations (Abarang, 2019). Referring to Law No. 60 of 2014, indicators of administrative sanctions are delays in reporting performance, the realization of regional budgets, and completeness of village financial reporting.

Village fund accountability is a form of responsibility for achieving predetermined organizational goals through accountability media letters carried out periodically (Mardiasmo, 2018). Accountability indicators include honesty and exposure of information, adherence to financial reporting, accordance with procedures, sufficiency of information, and the accuracy of submission of reports.

RESULTS AND DISCUSSION

Data of Respondents

The data source comes from respondents' answers through questionnaires given directly to 80 of the village apparatus in the Dempet sub-district in 2021. Of the 80 questionnaires distributed, 62 were returned, with a response rate of 77.5%. The data is complete and meets the requirements for further analysis. Table 2 shows the characteristics of respondents by gender, age, educational background, length of service, and position. The grouping of respondents will be presented in the following table.

Table 2. Description of Respondents

Category	Frequency	Percentage
Gender		
Male	58	93.55
Female	4	6.45
Age (year)		
20-30	5	8.06
31-40	30	48.39
41-50	23	37.10
>50	4	6.45
Education		
SD	10	16.13
SMP	18	29.03
SMA	21	33.87
S1	13	20.97
Year of service		
<1	0	0
1-5	39	62.90
6-10	21	33.87
>10	2	3.23
Position		
Village head	14	22.58
Village secretary	14	22.58

Head of Finance	14	22,58
Kaur Government	13	20,97
Head of Development	7	11,29

Based on Table 2, most of the respondents were dominated by males, namely 58 people or about 93.55 percent while the remaining 4 people or 6.45 percent were women. The majority of respondents were 31-40 years old, as many as 30 people or 48, 39 percent. Followed by the age of 41-50 years, as many as 23 people or 37.10 percent. At least 4 people over 50 years old, or 6.45 percent. Meanwhile, in terms of education, the education level of most respondents was SMA people or 33.87 percent, while the lowest was undergraduate education, with as many as 13 people or 20.97 percent. So it can be concluded that the respondent's educational history is dominated by high school graduates.

Judging from the working period, most are 1-5 years of service, as many as 39 people or 62.90 percent. Next, 6-10 years of service, namely 21 people or 33.87 percent. So, it can be stated that most of the respondents have a relatively new tenure. At the same time, the respondents are village apparatus who are mostly involved in village management, including the Village Head, as many as 14 people or 22.58 percent; the Village Secretary, as many as 14 people or 22.58 percent; head of finance as many as 14 people or 22.58 percent; Kaur government as many as 13 people or 20.97 percent; and the head of development as many as 7 people or 11.29 percent. So, the core apparatus, which includes the village head, village secretary, and head of finance from each of the 14 villages, was involved in filling out the questionnaire from a total of 16 villages. This means that only two villages did not fill out the questionnaire.

Descriptive statistics

Table 3 presents descriptive statistics from the results of filling out questionnaires by respondents. These results show that the variables of village apparatuses' competence, usage of information technology, community participation, internal control system, administrative sanctions, and accountability of village fund management all have standard deviation values below the mean value. It shows that the data does not have a wide range or tends to be evenly distributed.

Table 3. Descriptive Statistics

Variables	Range	Min.	Max	Median	Mean	Std. Dev.
Apparatus Competence	8	27	35	21	30.44	2.838
Usage of information Technology	6	19	25	15	22.71	1.731
Community participation	9	21	30	18	26.13	2.639
Internal Control System	4	16	20	12	18.39	1.430
Administrative Sanctions	4	16	20	12	18.60	1.520
Village Fund Management Accountability	6	14	20	12	17.82	1.742

Furthermore, all variables have an average above the median, with the variables apparatus competence ($30.44 > 21$), usage of information technology ($22.71 > 15$), community participation ($26.13 > 18$), internal control system ($18.39 > 12$), administrative sanctions ($18.60 > 12$), and village fund management accountability ($17.82 > 12$). This means a majority of respondents give high answers or positive assessments on all variables.

Validity test

The data validity test aims to determine whether a questionnaire is valid or not. The following is a table of data validity test results on each variable.

Table 4. Validity Test

Variables	Item	r_{count}
Apparatus Competence	1	0,735
	2	0,835
	3	0,825
	4	0,742
	5	0,810
	6	0,780
	7	0,827
Usage of information Technology	1	0,765
	2	0,707
	3	0,778
	4	0,683
	5	0,558
Community participation	1	0,864
	2	0,835
	3	0,817
	4	0,836
	5	0,888
	6	0,829
Internal Control System	1	0,871
	2	0,820
	3	0,868
	4	0,382
Administrative Sanctions	1	0,696
	2	0,869
	3	0,820
	4	0,791
Village Fund Management Accountability	1	0,802
	2	0,802
	3	0,751
	4	0,859

Table 4 shows that the correlation value of all variables r_{count} is greater than $r_{table} = 0.207$. Therefore, all question items in the research construct are declared valid. It means that the measurement instrument (questionnaire) can capture or reflect the constructs or all the variables measured in this study.

Reliability test

The reliability test aims to determine the consistency of the respondent's answers to the questionnaire. It is intended to determine whether the questionnaire data is reliable or not. The reliability test is measured by looking at Cronbach's Alpha. The following is a summary of the result of the reliability test presented in Table 5.

Table 5. Reliability Test

Variables	<i>Cronbach Alpha</i>
Apparatuses Competence	0.899
Usage of information Technology	0.734
Community participation	0.918
Internal Control System	0.711
Administrative Sanctions	0.802
Village Fund Accountability	0.815

Table 5 shows the results of the reliability test on each research variable where Cronbach's Alpha > 0.70 , indicating that the research instrument in all the above variables is reliable. It means that the research instrument produces consistent and stable measurements over time. In other words, this instrument will produce the same results when used to measure the same thing under the same conditions.

Classic assumption test

The first is the normality test, which aims to assess the residuals of a regression model and whether it has a normal distribution or not. This study uses the Kolmogorov-Smirnov normality test. The following is the result of the Kolmogorov-Smirnov test.

Table 6. Normality test

Description	Unstandardized Residual
N	62
Mean	0.000
Standard Deviation	0.848
<i>Kolmogorov-Smirnov</i>	0.700
Significance	0.712

Based on Table 6, the statistical test results of Kolmogorov Smirnov's One Sample show a significance value of 0.712 or more than 0.05. It indicates that the residual value is normal. The second is the multicollinearity test, and this study uses tolerance and variance inflation factor (VIF) values. The following Table shows the result of the multicollinearity test.

Table 7. Multicollinearity Test

Variables	Tolerance	VIF
Apparatus Competence	0.207	4.824
Usage of information Technology	0.123	8.133
Community participation	0.196	5.093
Internal Control System	0.151	6.602
Administrative Sanctions	0.727	1.375

Based on the results of the multicollinearity test in Table 7 indicate that all variables have a tolerance value > 0.10 and a VIF value < 10 , so it can be concluded that this study is free from multicollinearity problems. This indicates that all independent variables in the regression model do not have high correlations among themselves. When there are no multicollinearity problems, the regression model will be more accurate in determining the relationship between the independent and dependent variables.

The third is the heteroscedasticity test, which aims to determine whether a residual variable imbalance exists in a regression model. The results of the heteroscedasticity test using the Glejser test are presented in the following Table.

Table 8. Heteroscedasticity test

Variables	Sig.
Apparatus Competence	0.302
Usage of information Technology	0.864
Community participation	0.928
Internal Control System	0.804
Administrative Sanctions	0.059

Based on Table 8, the results of the Glacier Test show that the p-value for all variables is greater than 0.05. It indicates that this research model does not show any heteroscedasticity. The

implication is that the estimated regression coefficients in the model will be more efficient and likely to provide more stable and reliable predictions.

Multiple Linear Regression Analysis

Multiple linear regression analysis aims to determine the causal relationship between the independent and dependent variables. The results of the multiple linear regression test can be seen in the Table below.

Table 9. Multiple linear regression

Variables	Coef. Reg.	Sig.
Constant	0.452	
Apparatuses Competence	0.338	0.000
Usage of information Technology	-0.776	0.000
Community participation	0.245	0.014
Internal Control System	0.749	0.001
Administrative Sanctions	0.244	0.007
F-test	36.051	0.000
Adjusted R ²	0.742	

Based on Table 9, the model feasibility test (F-test) obtained a p-value of 0.000 ($p < 0.05$). It means that the variables of village apparatus competence, using information technology, community participation, internal control systems, and administrative sanctions simultaneously influence village fund accountability. Furthermore, the coefficient of the determination test obtained R^2 0.742. It can be concluded that village fund accountability can be described by variables of apparatuses competence, usage of information technology, community participation, internal control systems, and administrative sanctions of 74.2 percent, and the remaining 25.8 percent can be explained by other variables outside the model.

Hypothesis test

Table 9 indicates that the variables of apparatuses competence ($\beta = 0.338$; $p = 0.000$), community participation ($\beta = 0.245$; $p = 0.014$), internal control system ($\beta = 0.749$; $p = 0.001$), and administrative sanctions ($\beta = 0.244$; $p = 0.007$), all of them have a p-value less than 0.05 with a positive coefficient. It means that apparatuses' competence, community participation, internal control system, and administrative sanctions positively affect village fund management accountability. Therefore, H1, H3, H4, and H5 are accepted. Furthermore, the usage of information technology has a p-value of 0.000 or less than 0.05 with a negative coefficient of -0.776. Although it has a significant effect, it has a negative direction, so H2 is rejected.

Based on the regression analysis (see Table 9) indicates that the competence of the village fund apparatuses has a significant positive influence on village fund accountability with $\beta = 0.338$ and p-value = 0.000. It means that the better the competence of the village apparatuses, the better the level of accountability in managing village funds. If village apparatuses have sufficient competence in knowledge, technological expertise, the capability to find solutions, and working initiatives in managing village funds, the problems in managing village funds can be minimized and managed optimally. Thus, reporting and responsibility of village funds by village apparatuses will be better. This research supports previous research that the competence of the village apparatuses has a significant positive influence on village funds accountability (Atiningsih & Ningtias, 2019; Aziiz, 2019; Fitrinanda, 2020; Sarah et al., 2020; Umaira & Adnan, 2019).

The usage of information technology does not have a positive effect on village fund management accountability, with $\beta = -0.776$ and p-value = 0.000. Respondents who are village apparatus still think that information technology is not yet able to provide optimal benefits in the

accountability of village funds. The problem is the unreachable internet network and the limited number of computers used to process and report village funds. In addition, the respondents are still less literate in information technology. It looked at the education level of respondents, consisting of 16.13 percent of elementary school graduates, 29.03 percent of junior high school graduates, 33.87 percent of high school graduates, and 20.97 percent of bachelor's degrees. The number of elementary and junior high school graduates is 45.16 percent, causing information technology not to be used optimally. The results of this study are the same as Pahlawan et al. (2020), who state that the usage of information technology does not have a significant positive influence on the accountability of village funds.

Community participation has a significant positive influence on village fund management accountability with $\beta = 0.245$ and $p\text{-value} = 0.014$. It means that the higher the community participation, the better the level of accountability in managing village funds. Community participation is a form of concern, involvement, and an active role in decision-making in the village development process. The active role of the community is hoped to create transparency between the village apparatus and the community. The village apparatus feels supervised by the community, so they encourage them to increase accountability in managing village funds. The results of this study support previous research that community participation affects village fund management accountability (Atiningsih & Ningtyas, 2019; Fitrinanda, 2020; Mada et al., 2017; Pahlawan et al., 2020; Rismawati, 2019; Sarah et al., 2020)

The internal control system has a significant positive influence on the village fund accountability with $\beta = 0.749$ and $p\text{-value} = 0.001$. It means that the finer the internal control system, the finer the level of accountability in managing village funds. An internal control system that is implemented effectively and efficiently in an organization can improve the protection of agency assets and village funds to provide adequate confidence in achieving organizational goals. If assets are included, the village will be controlled with a better system, and reporting and accountability will be better. This study has supported previous research that the internal control system positively affects village fund management accountability (Atiningsih, 2019; Aziiz, 2019; Rismawati, 2019; Widyatama, 2017).

The application of administrative sanctions has a significant positive influence on village funds accountability with $\beta = 0.244$ and $p\text{-value} = 0.007$. It means that the better the enforcement of administrative sanctions on village apparatuses who violate, the better village fund accountability. The implementation of strict sanctions will have a deterrent effect on village apparatuses if they do not carry out their responsibilities properly. In village government governance, it is necessary to have provisions based on statutory regulations so that the implementation, supervision, and accountability of the village government can run in an orderly, controlled, efficient, and effective manner. With the application of administrative sanctions, the village government can manage village finances obediently, which can have implications for improving village fund accountability. These findings of research have provided a new perspective that the application of strict administrative witnesses is needed to increase the accountability of the apparatus that manages village funds.

CONCLUSION

This research concludes that village apparatuses' competence, community participation, internal control system, and the implementation of administrative sanctions have a significant positive effect on village fund accountability. Meanwhile, information technology is considered unable to provide benefits or influence village fund accountability due to several obstacles, including the fact that the internet network and computer equipment are inadequate and the village apparatus is less technologically literate. In addition, this study has provided a new view that the enforcement

of administrative sanctions is important to be given to the village apparatus that manages village funds not following existing procedures and provisions. Strict sanctions will provide a deterrent effect, and be careful in the management and village fund accountability.

This study involved only 62 respondents from villages in the Dempet sub-district. The limited sample size and the focus on a single sub-district may not fully represent the entire population in other sub-districts with different characteristics. The practical implications of this research suggest the need to enhance the competence of village apparatus and increase government involvement in improving internal control systems and enforcing strict sanctions in cases of misuse of village funds. Future research is hoped to provide a new perspective on information technology findings that negatively influence village fund accountability. It could be that increasingly sophisticated information technology will provide opportunities and loopholes in the misuse of village funds.

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