

## ACCOUNTABILITY ANALYSIS OF VILLAGE FUND MANAGEMENT

I Kadek Sedana Yoga<sup>1</sup>, Ni Gusti Putu Wirawati<sup>2</sup>

<sup>12</sup>Udayana University

<sup>12</sup> Faculty of Economics and Business, Bali, Indonesia

**ABSTRACT:** This study aims to determine the effect of budget target clarity, reporting systems, organizational commitment and society participation in village fund management accountability in Penebel District, Tabanan Regency. The sample of this study was 18 villages in Penebel District with 256 respondents. The method of determining the sample using the saturated sample method and data collection using a questionnaire. Data were analyzed using multiple linear regression analysis. Based on the results of this study indicate that the budget target clarity, reporting systems, organizational commitment and society participation had a positive effect on the accountability of village fund management in Penebel District, Tabanan Regency. This showed that better the budget target clarity, reporting systems, organizational commitment and society participation, the accountability of village fund management in Penebel District, Tabanan Regency would be better.

**Keywords:** Budget; Reporting; Commitment; Participation; Accountability

### I. INTRODUCTION

Financial governance is one of the benchmarks of success in managing village funds. Where good governance includes planning, implementation, administration, reporting and accountability of village finances. The village has the authority to manage village funds for the benefit of the village in prospering the society. The target of success in managing village funds is reflected in the village apparatus managing it. Village funds did not only revolve around the submission, disbursement of village funds, formulation of allocations for the use of village funds, and administrative reporting, but also their management (Gayatri and Latrini, 2018). Village funds were expected to be used to improve the welfare of rural communities through equitable development in villages such as improving public services, reducing development disparities between villages, strengthening rural communities as subjects of development, and improving the village economy (Meutia and Liliana, 2018). Village officials are expected to be able to manage village funds for the development of various aspects that could be achieved by using intelligence, knowledge and skills and behavior to promote optimal village development (Anto and Amir, 2017). The government allocates funds from the central government to help the village program (Azlina *et al.*, 2017).

In 2015-2018 the allocation of village funds was IDR 258 trillion and in 2019 the allocation of village funds was IDR 70 trillion. Bali Province is one of the provinces that receives village funds. Allocation of village funds for the province of Bali is distributed to 8 districts and 1 city. The total number of villages in Bali was 636 villages and each received a funding allocation of Rp 672,421,000 (DJPK Ministry of Finance, 2018). Tabanan Regency was the regency that received the second largest village fund in Bali amounting to Rp 118,204,542.00. Tabanan Regency had 10 subdistricts spread in it. The allocation of village funds for each village in each sub-district is different due to several factors, namely the population, poverty rate, area and geographical difficulty level. One of the sub-districts in Tabanan Regency, Penebel District, was the sub-district with the highest number of villages, 18 villages representing 13.53% of the total villages in Tabanan Regency. The more villages there were, the more accountability there will be to make accountability reports. The intended accountability is a form of accountability from the village government in managing village funds.

Village accountability is a principle that requires that every government activity must be accountable to the village society in accordance with applicable laws and regulations (Purdiyanto *et al.*, 2017). Implementation of accountability in the bureaucracy is very important to do, because the society as the subject of development requires transparency and accountability (Yunita and Christianingrum, 2018). One aspect that needs to be considered to be a responsible government is the management of public finances, seen from accountability (Ali *et al.*, 2014). Each department and government agency must make financial reports and

performance reports (Mahayani, 2017). In the context of policies in managing to meet the aspirations of society development (Ash-shidiqqi and Wibisono, 2018). Accountability can be implemented by providing access to all interested parties, asking questions or demanding accountability of decision makers and implementers at the program, regional and society levels (Kurrohman, 2015). In establishing credible accountability, it is of course needed the right budget targets, correct reporting, committed village officials and society participation.

Budget target clarity can be an initial reflection of the use of village funds for the welfare of the local society. Budget target clarity is the extent to which budget objectives are clearly and specifically set with the aim that the budget can be understood by those responsible for achieving the budget targets (Manullang and Abdullah, 2019). Therefore the target of the village government budget must be clear, specific and can be understood by those responsible for implementing it. Budget target clarity will help the apparatus to achieve the expected performance, where by identifying budget targets will facilitate the achievement of the expected level of performance (Nangoyet *et al.*, 2016).

The reporting system is a report that illustrates the system of accountability from subordinates to superiors. A good reporting system is needed to control the performance of the village apparatus in implementing the established budget (Arta and Rasmini, 2019). Reporting in government in accordance with Government Regulation No. 71 of 2010 must contain reports on the realization of the budget, balance sheet, cash flow statement and notes to the financial statements. This will be to provide accurate, relevant, consistent and trustworthy financial information. Financial statements are needed to measure the activities carried out in order to improve performance and accountability to implement a budget, so that superiors can find out the results and implementation of a budget. A good reporting system should be developed in the management of village funds, so that the budget can be used well (Setyawanet *et al.*, 2018).

Organizational commitment is an attitude regarding employee loyalty to the organization where they work (Luthans, 2006). High organizational commitment will be more motivated to be present in the organization and strive to achieve organizational goals. Organizational commitment is defined as a strong intention to become a member of a particular organization (Aditya Pandu Wicaksonoet *et al.*, 2018). This attitude is an ongoing process, where employees show a very high concern for the organization, so that organizational commitment is a long-standing and stable work attitude.

Participation refers to direct public involvement in the decision making process through various formal and informal mechanisms (Kulözü, 2014). Public participation is a tool that can be used to make environmental planning and management that is credible and has a sustainable value (Carreiraet *et al.*, 2017). Public participation is an important point in public policy made (Carreiraet *et al.*, 2016). An analysis of society participation and the factors that effect it is needed to make the society empowerment program sustainable and well targeted, this includes one of the accountability of village fund management. Society participation is not only involved in making decisions in development programs, but is also involved in identifying problems and potential in the society in realizing a decision.

Based on the purpose of the research, this research is expected to describe the benefits for the parties concerned, namely: 1) Theoretical use, the results of this study are expected to be used as a reference for further research and can also provide empirical evidence about theories related to the effect of budget target clarity , budget, reporting system, organizational commitment and society participation in village fund management accountability. 2) Practical uses, the results of this study are expected to provide a reference for the government in improving village fund governance by considering the accuracy of budget targets, reporting systems, organizational commitment and also society participation.

## II. CONCEPTUAL MODEL AND HYPOTESIS DEVELOPMENT

### The EffectOfBudget Target ClarityOn Village Fund Management Accountability

According to Regional Government No. 71 of 2010, the budget is a guideline for action to be carried out by the government including revenue plans, transfer spending and financing measured in rupiah units arranged according to certain classifications systematically for one period. With the budget, there is a need for clarity of the budget target, the clarity of the budget target is the extent to which the budget goal is clearly and specifically set with the aim that the budget can be understood by stakeholders for the achievement of the budget target. Research conducted (Judarmita and Supadmi, 2017), (Sharaet *et al.*, 2018) and (Manullang and Abdullah, 2019) show that the budget target clarity effects accountability. Another case with research (Bayer *et al.*, 2014) shows that the results of budget clarity have a negative effect on the performance of government institutions. The results obtained were in line with the results of the study (Nangoyet *et al.*, 2016) and (Solekhahet *et al.*, 2016) which concludes that the budget target claritydid not significantly effect the performance of local government officials. Based on the description above, the hypotheses raised in this study were as follows:

**H<sub>1</sub>: Budget target claritypositively effects the accountability of village fund management.**

### The EffectOf The Reporting System On The Accountability Of Village Fund Management

The reporting system is a report that describes the system of accountability from subordinates to superiors. A good reporting system was needed so that it can help and control managerial performance in implementing the stipulated budget. The reporting system in the public sector must be guided by government accounting standards (SAP) which are regulated in Regional Government Number 71 of 2010). Research conducted by (Judarmita and Supadmi, 2017) shows the reporting system had a positive effect on accountability. This is comparable to research (Dwiet *al.*, 2018), (Pratamaet *al.*, 2016) and (Arta and Rasmini, 2019) which state that the reporting system had a positive effect on accountability. Another case (Laksana and Handayani, 2014) which states reporting hadnot effect on accountability.

**H<sub>2</sub>: The reporting system had a positive effect on the accountability of village fund management.**

### The EffectOf Organizational Commitment On Village Fund Management Accountability

Organizational commitment is a strong desire to remain as a member of an organization, a desire to strive in accordance with the wishes of the organization, certain beliefs, acceptance of the values and goals of the organization. The higher organizational commitment of an employee, the higher the employee loyalty to the company. The high level of loyalty was expected to increase employee performance motivation and have internal control in advancing the organization being run. Research conducted (Nurdin and Wijaya, 2019) shows that organizational commitment had a positive effect on accountability. This is in line with research (Julianto and Plans, 2019) which states that government commitment has a positive effect on the success of village fund management. Another case with research (Wahyu, 2014) which states that organizational commitment hadnot effect on the accountability of village fund management.

**H<sub>3</sub>: Organizational commitment had a positive effect on village fund management accountability.**

### The EffectOfSociety Budgetary Participation On Village Fund Management Accountability

Public participation was an important point in public policy made (Carreiraet *al.*, 2016). Society participation is a process when the society, as individuals and social groups of organizations take part in the planning, implementation and monitoring of policies that directly affect their lives. Research conducted (Dewi and Gayatri, 2019) shows that society participation had an effect on accountability. This is in line with research (Judarmita and Supadmi, 2017) and research (Arta and Rasmini, 2019) which state that society participation had a positive effect on the accountability of village fund management.

**H<sub>4</sub>: Society participation had a positive effect on village fund management accountability.**

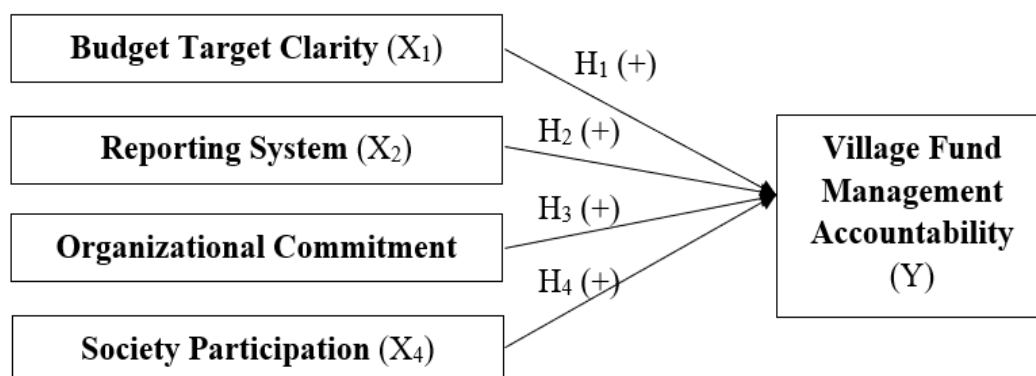


Figure 1: Conceptual Model

## III. RESEARCH METHODOLOGY

The population in this study were all Penebel District village officials, Tabanan Regency as many as 18 villages. The sampling method used in this study is Non Probability Sampling using purposive sampling technique. The sample in this study is the village apparatus consisting of; village head, village secretary, head of financial affairs, head of planning affairs, and village head; village institutions consisting of, the Chairperson of the Lembaga Pemberdayaan Masyarakat (LPM), the Chair of the Badan PemusyawaratanDesa (BPD), and the Chairperson of the PKK, which is in each village in the Penebel District selected by criteria.

In analyzing the hypotheses in this research, the data analysis method used is the form of multiple linear regression equations as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \dots \dots \dots (1)$$

Y : Village Fund Management Accountability

$\alpha$  : Costant

- $\beta_1 - \beta_2$  : Regression coefficient which indicates the number of increase or decrease in the dependent variable based on the independent variable
- $X_1$  : Budget Target Clarity
- $X_2$  : Reporting Systems
- $X_3$  : Organizational Commitment
- $X_4$  : Society Participation
- $\varepsilon$  : Error

#### IV. RESEARCH FINDING AND DISCUSSION

Descriptive statistical analysis includes averages, standard deviations, minimum scores, and maximum scores. Description of the results of the descriptive statistical analysis of the variable budget target clarity, Reporting Systems, Organizational Commitment and Society Participation on Accountability of village fund management presented in table 1.

**TABLE 1: THE RESULT OF DESCRIPTIVE STATISTICS TEST**

Variable	N	Minimum	Maximum	Average	Standard Deviation
Budget target clarity	157	17	24	20,949	2,1418
Reporting Systems	157	14	20	17,465	1,8795
Organizational Commitment	157	8	12	10,968	1,0767
Society Paticipation	157	12	24	20,516	2,5860
Accountability	157	23	32	28,134	2,8825

Source : Data processed, 2020

The translation of the descriptive statistical test results in table 1 that the budget target clarity variable had a minimum value of 17 and a maximum value of 24. The average value of 20,949 with a deviation of the average value indicated through a standard deviation of 2.1418. Variable Reporting Systems had a minimum value of 14 and a maximum value of 20. An average value of 17.465 with a deviation from the average value indicated through a standard deviation of 1.8795. The Organizational Commitment variable had a minimum value of 8 and a maximum value of 12. An average value of 10.968 with a deviation from the average value indicated through a standard deviation of 1.0767. The budget participation variable had a minimum value of 12 and a maximum value of 24. An average value of 20,516 with a deviation of the average value indicated through a standard deviation of 2.5860. The Accountability variable had a minimum value of 23 and a maximum value of 32. An average value of 28,134 with a deviation of the average value indicated through a standard deviation of 2.8825.

Multiple Linear Regression Analysis is processed with the help of SPSS software with results that could be seen in Table 2.

**TABLE 2: THE RESULT OF MULTIPLE LINEAR REGRESSION ANALYSIS**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4,364	2,026		2,153	0,033
Budget target clarity	0,243	0,099	0,181	2,468	0,015
Reporting Systems	0,634	0,121	0,413	5,230	0,000
Organizational Commitment	0,420	0,197	0,157	2,127	0,035
Society Paticipation	0,146	0,070	0,131	2,079	0,039
R Square	0,506				
F	38,918				
Sig. F	0,000				

Source : Data processed, 2020

From table 2 above, it could be seen that the equation of the multiple linear regressionline is as follows.

$$Y = 4,364 + 0,243X_1 + 0,634X_2 + 0,420X_3 + 0,146X_4 + \varepsilon$$

Based on the regression model, it could be interpreted as follows:

- a) The constant value of 4.364 indicates if the variable budget target clarity ( $X_1$ ), Reporting Systems ( $X_2$ ), Organizational Commitment ( $X_3$ ) and Society Participation ( $X_4$ ) are constant, then the Accountability variable of village fund management ( $Y$ ) has a positive value of 4.364.
- b) The variable budget target clarity ( $X_1$ ) has a coefficient value of 0.243, indicating that there is a positive effect on the Accountability variable ( $Y$ ), which means that if the budget target clarity variable ( $X_1$ ) rises by one unit assuming the other variables are considered constant, then the variable Accountability ( $Y$ ) increased by 0.243.
- c) Variable Reporting Systems ( $X_2$ ) has a coefficient value of 0.634, indicating that there is a positive effect on the Accountability ( $Y$ ) variable, which means that if the Reporting Systems ( $X_2$ ) variable rises by one unit assuming the other variables are considered constant, then the Accountability variable ( $Y$ ) increased by 0.634.
- d) Organizational Commitment Variable ( $X_3$ ) has a coefficient value of 0.420, indicating that there is a positive effect on the Accountability ( $Y$ ) variable, which means that if the Organizational Commitment ( $X_3$ ) variable rises by one unit assuming the other variables are considered constant, then the Accountability variable ( $Y$ ) increased by 0.420.
- e) The Society Participation ( $X_4$ ) variable has a coefficient value of 0.146, indicating that there is a positive effect on the Accountability ( $Y$ ) variable, which means that if the Society Participation ( $X_4$ ) variable rises by one unit assuming the other variables are considered constant, the Accountability variable ( $Y$ ) increased by 0.146.

In this study, if the F test results indicate that the calculated F value for the dependent variable Accountability of village fund management is 38,918 with a significance of 0,000. Significance value of  $F = 0,000$  less than 0.05 indicates the significance of the effect of independent variables on the dependent variable is feasible. This means that the variable budget target clarity, Reporting Systems, Organizational Commitment and Society Participation are able to predict or explain the phenomenon of village fund management.

The coefficient of determination shows how much effect the independent variable ( $X$ ) had on the dependent variable ( $Y$ ), which is indicated by the value of R Square. The value of  $R^2$  in this study is 0.506, indicating that 50.6% variation (ups and downs) of the Accountability variable ( $Y$ ) was effected together by variations of the four independent variables (budget target clarity, Reporting Systems, Organizational Commitment and Society Participation) while the remaining 49.3% was effected by other variables not included in the research model.

T test basically aims to test the hypothesis whether the independent variable had a significant effect on the dependent variable. T test results in this study could be seen in Table 2.

### **The EffectOf Budget Target ClarityOn Village Fund Management Accountability**

The results of testing the first hypothesis regarding the effect of budget target clarity on village fund management accountability shows a significance value of 0.015 less than  $\alpha = 0.05$ . Therefore the first hypothesis in this study was accepted. This shows that the budget target clarity variable has a positive effect on the accountability of village fund management. The clearer the budget targets owned, the higher the accountability in managing village funds. These results support the theory agency related to the budget target clarity in the village government to increase accountability in village fund management. In addition, based on the answers to the questionnaires distributed, it can be seen that the clarity of the budget target variable in the Village budget made has taken into account the priority scale. So the village funds provided by the central government can be used according to the needs of the society. This is in line with research (Judarmita and Supadmi, 2017), (Sharaet *al.*, 2018), and (Manullang and Abdulah, 2019) which state that the budget target clarity has a positive effect on the accountability of village fund management.

### **The EffectOf The Reporting System On The Accountability Of Village Fund Management**

The results of testing the second hypothesis regarding the effect of the reporting system on accountability of village fund management showed a significance value of 0,000 less than  $\alpha = 0.05$ . Therefore the second hypothesis in this study was accepted. This shows that the reporting system variable had a positive effect on the accountability of village fund management. The better the reporting system that is owned, the higher the accountability in managing village funds. These results support the theory agency related to the reporting system in the village government that will increase accountability in village fund management. Besides that based on the answers to the questionnaires distributed, it could be seen that the reporting system variables in the village are very much guided by Permendagri No. 113 of 2014 in terms of village fund management. The village funds could be accounted for properly and can be useful for the society. This is in line with research (Judarmita and Supadmi, 2017), (Dwiet *al.*, 2018), and (Pratamaet *al.*, 2019) which states that the reporting system had a positive effect on village fund management accountability.



### **The Effect Of Organizational Commitment On Village Fund Management Accountability**

The results of testing the hypothesis three regarding organizational commitment to the accountability of village fund management showed a significance value of 0.035 less than  $\alpha = 0.05$ . Therefore the third hypothesis in this study was accepted. This shows that the organizational commitment variable was positive on the accountability of village fund management. The better organizational commitment was needed, the higher the accountability in managing village funds. The results of this study support theories related to institutional commitment and principals in village management managing village fund management accountability as a consequence. Besides that, based on the answers to the questionnaires distributed, it could be seen that the variable organizational commitment has an important role in increasing the accountability of village fund management. This relates to research (Badu *et al.*, 2019), (Julianto and Plans, 2019), (Hariningsih *et al.*, 2017), and (Nurdin and Wijaya, 2019) that show a positive information system regarding accountability of village funding assistance.

### **The Effect Of Society Budgetary Participation On Village Fund Management Accountability**

The results of testing the fourth hypothesis regarding the effect of society participation on village fund management accountability shows a significance value of 0.039 less than  $\alpha = 0.05$ . Therefore the fourth hypothesis in this study was accepted. This shows that the society participation variable had a positive effect on the accountability of village fund management. The more society participation they have, the higher the accountability in managing village funds. These results support the theory agency that society participation is one of the principals on the performance of agents. In addition, based on the answers to the questionnaire distributed by the majority of respondents, the society's suggestions and criticisms were taken into consideration to revise the budget in the village government. So this is one of the important roles in overseeing and monitoring village funds, the funds were actually used properly and in accordance with the needs of the society. This is in line with research (Julianto and Plans, 2019), (Dewi and Gayatri., 2019), and (Arta and Rasmini, 2019) which state that the reporting system had a positive effect on the accountability of village fund management.

## **V. CONCLUSIONS AND SUGGESTIONS**

This study examines the effect of budget target clarity, Reporting Systems, Organizational Commitment, and Society Participation on Accountability in village fund management. The location of this research was conducted in Penebel District Tabanan Regency by taking 18 villages as samples from 18 villages in Penebel District.

- a) The budget target clarity had a positive effect on the Accountability of village fund management in the Penebel District of Tabanan Regency. This means that the clearer the budget in the village administration, the higher the Accountability of village fund management.
- b) Reporting Systems had a positive effect on Accountability of village fund management in Penebel District Tabanan Regency. This means that the better Reporting Systems in village government, the higher the Accountability of village fund management.
- c) Organizational commitment had a positive effect on Accountability of village fund management in Penebel District Tabanan Regency. This means that the more committed the village government is, the higher the Accountability of village fund management.
- d) Society participation had a positive effect on Accountability of village fund management in Penebel District Tabanan Regency. This means that the more active the society in overseeing the use of village funds will increase the Accountability of village fund management.

Based on the results of the questionnaire answers that had been distributed, there needed to be a number of things that had to be improved by the village government. In terms of the budget target the clarity of village officials involved in village financial management must understand the budget plan for each program and activity carried out in the village and not be confused. Then in Reporting Systems village government village officials must pay attention to reporting with the prevailing accounting approach. At the Organizational Commitment, the village government must be highly committed in managing and reporting village finances so that reports can be completed on time. In terms of Society Participation, it was necessary to increase Society Participation in budget advocacy, budget planning and Village budget implementation. In addition, further research is expected to use a sample of villages in Tabanan Regency in order to obtain research results with a higher level of generalization. The coefficient of determination (Adjusted  $R^2$ ) is 0.503, which means that the dependent variable variance that can be explained by the independent variable is only 50.1%, while the remaining 49.9% is explained by other variables such as performance audits that can affect the Accountability of village fund management. This was intended the results of subsequent studies could be widely used.

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