

## ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT IN RIAU PROVINCE



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### Abstract

This study aims to analyze the effect of village officials' competence, internal control system, community participation, and utilization of information technology on the accountability of village fund management. The population of this study includes the village officials, totaling 416 people, consisting of the village head, village secretary, government section, welfare section, head of planning affairs, and head of general affairs in 104 villages in Pelalawan Regency, Riau Province. The study employs a non-probability sampling method and multiple linear regression to test the hypotheses. The results indicate that the village officials' competence, internal control system, community participation, and utilization of information technology affect the accountability of village fund management.

## INTRODUCTION

The issue of Government Regulation No. 60 in the year 2014 on Village Fund (*Dana Desa*) requires the village management to be well accountable. The village fund management and internal control system accountability are governed by Indonesian Government Regulation Number 60 of 2008 on the Government Internal Control System. The fund must be used and reported in line with the regulations. The implementation of programs and accountability must satisfy the internal control mechanism (Mutmainah & Pramuka, 2017). Thus, every village is obliged to manage the accountability of the village funds to minimize misuse of funds.

In order to carry out the development, the central and local governments, including the village, must practice good governance and take public accountability seriously (Savitri et al., 2019). Village development means an obligation to explain the success or failure of carrying out the mission of the organization to

achieve the goals and targets that have been determined in national and regional development and to manage the interests of the community. Village development must meet the interests of the community (Dewi, 2018).

The Indonesian Village Law recognizes villages as the pioneers of community welfare development and improvement. The authority and initial funds were mandated to the villages in order to implement their potential to advance the community welfare and economy. The central government has set a higher annual budget for village funds. In 2015, the allocation for the Village Fund reached IDR 20.7 trillion, and each village received an average of IDR 280 million. The funds were increased to IDR 46.98 trillion in the following year, leading to a village receiving an average of IDR 628 million. By the year 2017, the total funds went up to IDR 60 trillion, giving per village an average of IDR 800 million.

Village funds are now being distributed more widely. 2021 saw a 20% increase in the allocation of village finances compared to 2017 and a 1.12% increase compared to 2020. Village funds worth IDR 72 trillion were allocated for distribution to 74,961 communities in 2021. The primary policy for the utilization of village finances in 2020 and 2021 has changed from the previous years' policy to become more dynamic. Encouraging economic growth is a national objective. The indicator of the number of poor people in the village can be used to determine how the village funds were distributed between 2015 and 2020. Reducing the number of poor people in the community is a result of using communal money (Yuwono, 2022).

The success in increasing the life of rural people is related to the accountability of the fund management. Some studies confirm this assertion. For example, Pahlawan et al. (2020) showed that the ability of village fund managers affects the management of village funds in the Harau sub-district. Aziiz & Prastiti (2019) reported that competition among village officials affects the accountability of village funds management in Sumbergempol sub-District. The management of village funds shall be handled by officials who have good abilities (Perdana, 2018). Interestingly, the competence of the village officials does not affect the village fund allocation financial management accountability (Widyatama et al., 2017; Luthfiani et al., 2020; Anto and Amir, 2017).

Previous studies showed that some factors determine the accountability of village funds management. These include internal control (Yesinia et al., 2018; Atiningsih and Ningtyas, 2019), the officials' control system (Budiana et al., 2019; Widyatama et al., 2017), community participation (Devas & Grant, 2003; Mada et al., 2017; Masruhin & Kaukab, 2019; Umaira & Adnan, 2019; Pahlawan et al., 2020).

However, some studies report different findings. For example, the village fund management accountability is not determined by the internal control system (Mutmainah & Pramuka, 2017; Pahlawan et al., 2020) or the community participation does not affect the accountability system for managing village funds (Aprilya, 2018; Kumalasari, 2018).

Previous studies assert the role of information technology in assisting organizations to gain better accountability. For example, information technology can be used to increase accountability in government organizations (Nurhidayati, 2019) or the village fund management accountability (Pahlawan et al., 2020). Thus, the use of information technology promotes better responsibility of the village funds management by the assigned officials. Other studies showed that the use of information technology does not affect the village's financial responsibilities and the reliability of rural financial institutions' reports (Karyadi, 2019; Wardani & Andriyani, 2017).

## METHOD

The population of this research is the village fund management officials, totaling 416 people from 104 villages in Pelalawan Regency, Riau Province. The questionnaires were distributed directly to the leaders of the village. The study used a 5-point Likert scale to gain the perception of the respondents. The targeted respondents were 416 village leaders. They must meet the criteria: the location of sub-districts and villages must be in the coastal or watershed areas and they must get the largest village funds. The respondents of this study are all the village fund managers, including the Village Head, Village Secretary, Village Treasurer, Head of Government Section, Head of Welfare Section, Head of Planning Affairs, and Head of General.

The definition and variable measurement are depicted in Table 1.

Table 1. Operational Definition and Variable Measurement

Variable	Definition	Indicator
Village Fund Management Accountability (Y)	Village fund management accountability refers to holding village institutions accountable for the management of village funds received from the central government and policies implemented by village institutions to achieve the goals set (Nordiawan, 2006).	1. Planning 2. Implementation 3. Administration 4. Reporting 5. Accountability
Village Officials Competence (X <sub>1</sub> )	The competence of village officials is characteristic of a person who shows how to think, behave, act, and draw conclusions that are carried out and maintained at a specific time (Mahardini and Miranti, 2018).	1. Knowledge 2. Ability 3. Attitude
Internal Control System (X <sub>2</sub> )	The internal control system is a complex implementation procedure that management and employees carry out continuously to assure the achievement of targets through effectiveness and efficiency of actions, reliability of financial information, protection of state assets, and compliance with regulations (Indonesia Government Regulation No. 60 of 2008),	1. Control environment 2. Risk assessment 3. Control activities 4. Communication information 5. Internal control monitoring
Community Participation (X <sub>3</sub> )	Sujarweni (2015) states that community participation is a principle where every village resident has the right to be involved in every decision making in every activity the village government holds.	1. Decision making 2. Budgeting 3. Budget execution
Utilization of Information Technology (X <sub>4</sub> )	According to Hamdani (2012), utilization of information technology means using computer technology related to processing data into information and disseminating the data or information in a particular space and time.	1. The work units have internet installation. 2. Computer networks connect the work units in conveying data and information. 3. The accounting process is computerized from the beginning of the transaction to the financial statements. 4. Management of financial transaction data through software that complies with applicable laws and regulations

## RESULTS

Table 2 shows the summary of descriptive statistics of variables under investigation. As can be seen in the table, the knowledge, ability, and attitude of village financial managers are good. The existence of internal supervision, the existence of community participation, and the use of information technology that has been used by village fund managers have made village financial accountability more transparent.

Table 2. Descriptive Statistics of Variables (N=416)

Variable	Minimum	Maximum	Mean	Std. Dev.
Village officials' competence (X <sub>1</sub> )	3.10	5.00	4.20	0.27
Internal control system (X <sub>2</sub> )	3.06	5.00	4.06	0.11
Community participation (X <sub>3</sub> )	4.70	5.00	4.12	0.43
Utilization of Information Technology (X <sub>4</sub> )	2.92	5.00	4.26	0.53
Village funds management accountability (Y)	3.32	5.00	4.43	0.85

Table 2 shows that the average scores for all variables under investigation are good as the values are above 4.00. The internal supervision, the existence of community participation, and the use of information technology implemented by village fund managers have made village financial accountability more transparent. The next step is examining the effect of each independent variable on the dependent variable. A summary of the results using multiple regression analysis is presented in Table 3.

Table 3. Multiple Linear Regression Analysis

Variable	Unstand. Beta	Stan. error	t-stat	p-value	VIF	Adj. R <sup>2</sup>
Village officials' competence (X <sub>1</sub> )	1.008	0.325	3.100	0.003	1.134	0.330
Internal control system (X <sub>2</sub> )	0.201	0.111	1.805	0.076	2.198	
Community participation (X <sub>3</sub> )	0.109	0.242	0.451	0.654	1.556	
Utilization of Information Technology (X <sub>4</sub> )	0.553	0.203	2.726	0.008	1.631	

Table 3 shows that multicollinearity is not a matter as the VIF value is lower than 10 with an adjusted R-square of 0.330. The results also indicate that there is no heteroscedasticity in the regression model. The study finds that three out of four independent variables positively and significantly affect village fund management accountability. One variable, community participation, does not significantly affect village fund management ability. The results also reveal that the squared multiple correlation ( $R^2$ ) for the accountability is 0.33.

The respondents of this study are all village officials in 104 villages in Pelalawan Regency, Riau Province. Four respondents were chosen from each village based on the criteria that they were village officials, which included the Village Head, Village Secretary, Village Treasurer, Head of Government Section, Head of Welfare Section, Head of Planning Affairs, and Head of General Affairs. The characteristics of the respondents are shown in Table 4.

Table 4. Characteristics of Respondents

Variable	Category	Frequently	Percentage
Sex	Male	299	71.87%
	Female	117	28.13%
Age (year)	17-25	13	3.12%
	26-35	163	39.18%
	36-45	136	32.69%
	46-55	33	7.95%
	56-65	71	17.06%
Last Education	Senior High School/Equal	293	70.43%
	Strata 1 (S1)	110	26.44%
	Strata 2 (S2)	13	3.13%
Length of Office (year)	1-5	325	78.12%
	>5	91	21.88%

As shown in Table 4, almost half of the respondents are classified as young people, of which 39.18% of the respondents are aged 26 to 35 years. The majority of the respondents were male (71.87%). It shows that men dominate the village officials. As many as 293 people, or 70.43% of the total respondents, are high school graduates. Most of the respondents have short-term working experience of 1–5 years (78.12%).

## DISCUSSION

This study shows that the competence of village fund management officials can reduce obstacles during the village fund management process. The competence of the employees will significantly affect the accountability of the village financial management and the quality of the results of the reports presented. Thus, the more competencies/abilities the employees have, the more accountable the financial statements presented can be. Individuals who have abilities such as knowledge, skills, and good attitudes will always work effectively, efficiently, and productively (Savitri et al., 2020; Hehamahua, 2015; Winarsih & Kristianti, 2017). Village officials in Pelalawan Regency have the abilities and knowledge to manage the village finances so that village financial management will achieve accountability. Village officials in Pelalawan Regency have the abilities and knowledge to manage the village finances so that village financial management will achieve accountability. Therefore, as human resources improve in village financial management, the accountability of village fund management will increase. This result is consistent with Mada et al. (2017), Sugiarti & Yudianto (2017), & Supadmi & Suputra (2018), which showed that the competence of village officials affects village fund management accountability. However, the findings of the study are different compared to Walyati & Farida (2020) & Widyatama et al. (2017), who reported that the competence of village officials does not affect the village fund management accountability.

The internal control system positively affects the village's financial accountability. This study finds that the village government strengthens the internal control system by clearly assigning responsibility and authority for management planning to all village officials to reduce the risk of violations or abuse. The village government follows up on accountability for financial reporting by anticipating the potential loss of financial archive data through data backup and conducting audits of financial statements. With the implementation of the internal control system, the village will be able to carry out activities effectively and efficiently and have reliable

financial reporting and adequate asset security. This result is ideal with the Indonesian Government Regulation No. 60 of 2008, which emphasizes the implementation of various government programs and activities in a controlled, efficient, and effective manner from planning, implementation, supervision, and accountability. Implementing an internal control system will affect the internal decision-making of the village government. This can be a strong indication that the village managers have failed the accountability and transparency test. This finding is in support of Atiningsih & Ningtyas (2019), (Jorge et al., 2011) & Widyatama et al. (2017), who claimed that the internal control system affects the accountability of village fund management. This result is in contrast to Pahlawan et al. (2020), who reported that the village fund management accountability is not affected by the internal control system.

Community participation affects the accountability of village fund management. It is ideal with the Indonesian Government Regulation No.43 of 2014 concerning villages, which states that village community participation aims to encourage the village to take joint action or work together as a unitary village government. Community participation can strengthen accountability through increased involvement in the evaluation and reporting of village fund management (Savitri et al., 2019; Kim & Schachter, 2013). All village-funded activities are publicly planned through the Village Development Plan Deliberation. The outcomes are stated in the village regulations for the Village Revenue and Expenditure Budget and are implemented and supervised openly by all parties involved in the village. It adheres to the stewardship theory, which states that officials must provide good service to the community through auditable reporting and adherence to current legislation. It is hoped that community involvement in assisting and assessing the village fund management can reduce the misuse of village funds. This aspect of community participation is critical in ensuring that village funds are spent according to community needs (Sari & Padnyawati, 2021). This result is similar to Mada et al. (2017), Umaira & Adnan (2019), & Periansya & Sopiyan (2020), who found that community participation affects accountability of village fund management. However, the finding is different compared to Mudarosatun (2017), who reported that community participation does not affect the accountability of village fund management.

The use of information technology affects the accountability of village fund management. The management of village fund financial reports will be time-efficient, accurate, and more transparent if they can utilize information technology properly. The ability of village officials to use information technology should be improved, such as by providing training facilities on technology and information, such as applications and websites related to the designed policies. The government, as the steward, must provide maximum accountability to the community as the principal (Shafira & Utami, 2021). Giving systematic and well-organized tasks can help to implement the accountability principles. The application of information technology can significantly affect the sustainability of village officials' activities, including the ability to process data and manage documents in an integrated manner. The finding of this study is in line with research by Dewi (2018), which concluded that village fund management accountability is affected by the utilization of information technology. This result is not in line with Pahlawan et al. (2020) & Wardani & Andriyani (2017), who showed that the utilization of information technology does not affect the accountability of village fund management.

## CONCLUSION

Because village officials already have expertise and knowledge in village financial management, their competence affects the accountability of village fund management. Thus, village financial management achieves accountability. The Village Government has strengthened the internal control system by clearly assigning responsibility and authority for management planning to all village officials to reduce the risk of violations. The community's participation affects the accountability of village fund management. Activities supported by village funds are carried out with active community participation, such as delivering constructive suggestions in village government programs. The use of information technology can affect the accountability of village fund management because the administration of village fund financial reporting has utilized information technology well. As a result, it can reduce errors during the preparation of financial reports, and village officials can be more efficient and effective in conducting financial reporting.

The government agencies in Pelalawan Regency, Riau, should facilitate training for village fund management officials frequently, especially in the use of information technology through computer applications. Future research is expected to expand this study by examining the types of training and implementation of web-based village finance. Improving the competence of village officials can be carried out by increasing the intensity of training on village financial management and recruiting village officials with adequate qualifications. Village officials can improve village financial management by utilizing their capabilities, knowledge, and skills, such as digitizing financial reporting or employing web-based financial data. Community participation helps provide improvements and solutions for the village government.



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