

Analysis of Factors Affecting Village Financial Accountability on Village Government in Nita District, Sikka District - Indonesia

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Date of Submission: 10-11-2023

Date of Acceptance: 20-11-2023

ABSTRACT: This research aims to determine and analyze the factors that influence village financial accountability in the village government in Nita sub-district, Sikka Regency East Nusa Tenggara-Indonesia, which includes financial management, quality of human resources, supervision and community participation. The type of research used is associative, which is causal or cause and effect. The sample in this study was 11 villages with a total of 55 village apparatus respondents consisting of the Village Head, Village Secretary, Treasurer, Head of Planning and BPD. The data in this research is primary data with data collection techniques using questionnaires. The data analysis technique uses multiple linear regression analysis. The research results show that village financial management has an effect on village financial accountability, the quality of human resources has no effect on village financial accountability, supervision has an effect on village financial accountability and community participation has no effect on village financial accountability.

KEYWORDS: Village Financial Accountability, Quality of Human Resources, Community Participation, Financial Management and Supervision.

I. INTRODUCTION

Accountability is the obligation to convey responsibility or to answer and explain the performance of the actions of a collective leader of an organization to parties who have the right or authority to ask for information or responsibility. Increasing public demands for good government administrators (good governance) have encouraged central and regional governments to implement financial accountability (Mbipi, Assih, & Sumtaky, n.d.).

As a form of obligation to take responsibility for the success or failure of implementing the organization's mission in achieving the stated goals and targets, village development has a very vital role in increasing national development and regional development because villages have the authority, duties and obligations to organize and manage household interests (the people) themselves.

As village government administrators, they are required to manage village finances well and be accountable to the people and the government. As a form of accountability in government administration as regulated in Law Number 17 of 2003 concerning State Finances and Law No. 32 of 2004 concerning Regional Government. A concrete effort to realize accountability in village financial management is to submit an accountability report in the form of a financial report that refers to government regulation Number 24 of 2005 and Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management. Transparent financial management is the demand of stakeholders both at the central and regional levels in order to realize the prosperity of a just society. Several phenomena that occur in fulfilling village financial accountability managed by financial managers in village government include:

The emergence of Law no. 6 of 2014 concerning villages gives villages authority to carry out village government and village finances. As one of the village's authorities is to manage existing resources, including village financial management, the provision of village funds is expected to increase efficiency, effectiveness and accountability in village government so as to create a prosperous community, an independent village in

accordance with the *nawacita* of the Indonesian nation. In relation to village financial accountability, quality of human resources, supervision and community participation, several phenomena that occur include delays in disbursing the village budget for the next period due to delays in the village head preparing the Village Expenditure Budget Plan, so that reports on the realization of the use of village funds and accountability reports are late. to be submitted to the Regent, Village programs/activities tend to be created or implemented when the village budget is disbursed so that the Village Expenditure Budget Plan experiences significant changes, Financial management capacity is still minimal so the quality of human resources is inadequate, Supervision carried out on village finances is not optimal carried out in a preventive and repressive manner, although the implementation of activities sourced from village funds has shown many improvements in various aspects, only a handful of people are active in village activities/programs in improving village welfare and development. so that community initiatives in conveying strategic ideas are not fully fulfilled. To achieve the intended goals, support, cooperation and participation from all parties, both the village government and the community, are needed so that village funds are realized on target (Zuhroh et al., 2023).

A village government that is accountable in its financial management means being able to present information on village government administration openly, quickly and accurately to the community, providing explanations and accountability for each public policy in a proportional manner, by providing space for the community to be involved in the development and governance process, and availability of facilities for the public to assess the performance of village government, so as to achieve good governance at the village government level (Krisdiana & Kurniawan, 2022). The village fund management system managed by the village government includes collection and accountability mechanisms referring to Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. This regulation explains that development funding carried out by regional governments, including village governments, adheres to the principle of money follows function which means that funding follows government functions which are the obligations and responsibilities of each level of government.

In these conditions, the transfer of funds becomes important to maintain/guarantee the achievement of minimum public service standards

(Simanjuntak, 2002). The consequence of this statement is that decentralization of authority must be accompanied by fiscal decentralization. The realization of the implementation of fiscal decentralization in the regions resulted in the existence of financial balance funds between the central government and regional governments.

In the current government system, villages have a strategic role in assisting local governments in the process of administering government, including development (Ananta, Subiyantoro, & Sumtaky, 2021; Apriyanto & Ramli, 2020; Krisdiana & Kurniawan, 2022; Mbipi, Assih, & Sumtaky, n.d.; Renwarin & Sumtaky, 2019; Rohi & Kusumowati, 2021). All of this was done as a concrete step for the regional government to support the implementation of regional autonomy in its region. The Village Revenue and Expenditure Budget (hereinafter abbreviated as APBDes) is an annual village financial plan determined based on village regulations which contains estimates of sources of income and expenditure to support the needs of the village development program in question (Sumpeno, 2011). The APBDes draft is discussed through village development planning meetings. Village Funds (hereinafter abbreviated as DD) are one of the income components in the APBDes.

Village funds are one source of village income used in administering village government. Transferred directly from the State General Treasury Account to the Regional General Treasury Account, then from the RKUD to the Village Cash Account. Where the provisions for determining priorities for the use of village funds are contained in the Regulation of the Minister of Villages and Transmigration Number 22 of 2016 concerning Determining Priorities for the Use of Village Funds in 2017.

Based on Government Regulation Number 43 of 2014 article 96, it is stated that ADD as referred to in paragraph (1) is at least 10% (ten percent) of the balancing funds received by the district/city in the regional income and expenditure budget after deducting special allocation funds. ADD from the Regency is given directly to the Village to be managed by the Village Government, with the provision that 30% (thirty percent) is used for operational costs of the Village Government and the Village Consultative Body (hereinafter abbreviated to BPD) and 70% (seventy percent) is used for empowerment activities Public. As stated in the provisions for the use of village income in Government Regulation Number 43 of 2014 article 100, it is stated that Village Expenditures stipulated in the Village APB are used with the provision that

at least 70% (seventy percent) of the total village expenditure budget is used to fund the implementation of Village Government, implementation of development village, village community development, and village community empowerment and a maximum of 30% (thirty percent) of the total village expenditure budget is used for fixed income allowances for the Village Head, Village Apparatus, Village Government Operations, BPD operations, Neighborhood and Community Unit incentives.

In several previous studies regarding village financial accountability, especially Village Fund management, several factors that inhibit Village Fund activities still emerged. In research conducted by Meta Dewi Rahmayani (2012), in her research entitled "Governance in the Implementation of the Village Fund Program, Case Study in Kagokan Village, Gatak District, Sukoharjo Regency", there is an obstacle in implementing accountability in the implementation of Village Funds, namely the lack of open access to information for the community who are not directly involved in Village Fund activities by the village government as well as the lack of community participation in carrying out Village Fund activities due to limited community participation ability, low desire to participate, very limited quality of human resources, and inadequate financial resources at the village level. local. Implementation of activities and use of the budget starting from the planning process to accountability refers to provisions and is based on the principles of village financial management. The principles of accountability and transparency are characteristics of the basis of good governance, so accountability is not only conveyed to the authorized government, but must also be conveyed to the public, both directly and indirectly. Direct accountability to the community is conveyed through village meetings as a forum to discuss strategic matters, which are attended by the BPD and other community elements. Apart from that, it can also be disseminated through various communication and information infrastructure such as village information boards, official district government websites or even village websites.

Village funds that are transferred directly to RKDesa without supervision from either the government or the local community do not rule out the possibility of fraud committed by the management, which in the end, funds intended for community development and empowerment are not on target. Therefore, internal supervision is an activity that provides confidence and independent and objective consultancy, designed to add value

and improve organizational operations. Thus, internal control helps the organization achieve its goals by implementing a systematic and disciplined approach to evaluate and improve the effectiveness of the risk management process, the adequacy of the organization's control and management. Supervision ensures conformity between implementation and planning. Empowerment is a process of developing, becoming independent, self-sufficient, strengthening the bargaining position of the lower levels of society against suppressive forces in all fields and sectors of life. An independent society as a participant means open space and capacity to develop creative potential, control its own environment and resources, solve problems independently, and participate in determining political processes in the realm of the state. The community participates in the development and governance process. Community empowerment is a development process where the community takes the initiative to start a process of social activities to improve their own situation and conditions.

According to Village Law No. 6 of 2014, Article 82 explains the role of the community in monitoring and supervising development in the context of realizing good village governance. Village communities as village owners have the right to obtain information about development plans and implementation. Apart from that, the community can also directly monitor the running of the village government. From this monitoring, if something is incorrect, it can be immediately reported to the Village Government and the Village Consultative Body.

II. HYPOTHESIS DEVELOPMENT

a. The Influence of Financial Management on Village Financial Accountability

Financial management includes a series of activities which include planning, implementation, administration, reporting and accountability. The main principle underlying village financial management according to Mardiasmo (2010) is the principle of transparency or openness which means that community members have the same rights and access to know the budget process because it concerns the aspirations and interests of the community, especially fulfilling the living needs of village communities.

Financial management is planned openly through musrenbangdes and implemented and evaluated openly involving all elements of society and can be held accountable according to applicable provisions and laws. The implementation of activities and use of the budget

must be properly accountable, starting from the planning process to accountability, so it can be assumed that financial management affects village financial accountability. Based on Grestanti's research findings, (2016) shows that village financial management influences village financial accountability.

H₁ : Village Financial Management influences Village Financial Accountability.

b. The Influence of Human Resource Quality on Village Financial Accountability

According to Anggraeni, (2013) human resources are a very important factor in organizations, this is because humans are the ones who plan and supervise the implementation of activities in the organization, where these human resources must be sufficient in number according to needs and have adequate skills according to the demands of their tasks. tasks in the organization.

The quality of human resources is a very important factor in creating good governance in village financial management. In good village financial management, the village government must have quality human resources, supported by educational and training backgrounds and experience in the financial sector. So that human resources are able to understand well the application of the accounting system. The better the quality of human resources, the more accountable village financial management will be. Based on the research findings of Nurhayati, (2021) in her research, the quality of human resources influences village financial accountability.

H₂ : The quality of human resources influences village financial accountability
The Effect of Supervision on Village Financial Accountability

c. The Effect of Supervision on Village Financial Accountability

Supervision is the process of observing the implementation of all organizational activities to ensure that all work carried out runs according to predetermined plans (Siagian, 2014). Supervision is inspection and control carried out in accordance with applicable rules and authorities. Supervision is very important to assess whether the budget is used properly in accordance with predetermined plans. In village government, supervision is carried out to maintain government operational activities in accordance with established policies in order to achieve village government goals. So that supervision can increase village financial accountability. If the BPD's supervision of the village government is in accordance with its duties, then the potential for errors and fraud will also be

smaller. Based on research findings conducted by Umaira and Adnan, (2019), in their research, supervision has an effect on accountability in village financial management.

H₃ : Supervision affects Village Financial Accountability

d. The Influence of Community Participation on Village Financial Accountability

Community participation in development is defined as community participation in development, both in development activities and participating in utilizing and enjoying the results of development itself, Halim (2020).

Community participation is the participation of the community in the process of identifying problems and making decisions about alternative solutions to handle problems, implementing efforts to overcome problems and community involvement in the process of evaluating changes that occur. Community participation also aims to achieve targeted results and be able to create community welfare in managing village finances. The higher the level of community participation, the higher the village government's sense of responsibility in carrying out village financial accountability. On the other hand, if the level of community participation is low, the village government's sense of responsibility will also be lower, which can lead to misuse of village funds. The higher the community participation, the higher the village's financial accountability. Based on research findings conducted by Dewi and Gayatri, (2019), in their research, community participation influences village financial accountability.

H₄ : Community Participation influences Village Financial Accountability.

III. DATA AND METHODS

a. Data Types and Source

This research is a causal quantitative type, to determine the influence of village financial management, quality of human resources, supervision and community participation on village financial accountability by using a questionnaire to collect data, namely a list of questions. Respondents are asked to state their choices for each question given. The measurement of variables in this research is by using the Likert method. The population in this study are village officials involved in village financial management in each village government in the Nitta District government, Sikka Regency East Nusa Tenggara - Indonesia, 11 villages in each village there are 5 respondents (village head, village secretary,

treasurer, village head, BPD chairman) so that the number of respondents in This study consisted of 55 people. This research uses a census, which means that the entire population of 11 villages is used as a sample.

The dependent variable in this research is Village Financial Accountability (Y) while the independent variables are Village Financial Management (X_1), Quality of Human Resources (X_2), supervision (X_3), and Community Participation (X_4). This research data was processed using the Statistical Package for Social

Science (SPSS) programThe data analysis method in this research is multiple linear regression analysis

IV. RESULTS

a. Analysis Results Description

This analysis provides an overview of the dependent and independent variables, showing that each variable has a minimum value, maximum value, average value and varying standard deviation values.

Table 1. Description Analysis Results

	N	Min	Max	Mean	Std. Deviation
FINANCIAL MANAGEMENT	55	45.00	65.00	56,872	5,670
HR QUALITY	55	13.00	25.00	20,509	2,573
SUPERVISION	55	26.00	40.00	34,200	3,571
SOCIETY PARTICIPATION	55	22.00	30.00	26,472	2,417
VILLAGE FINANCIAL ACCOUNTABILITY	55	27.00	40.00	34,145	3,390

The calculation results for the financial management variable seen in table 1 show a minimum value of 45, a maximum value of 65, a mean value of 56.87, indicating that financial management in the village government is adequate, with a standard deviation value of 5.67, which means the deviation is very small. The quality of human resources has a minimum value of 13, maximum 25, the average value of Quality of Human Resources is 20.50, indicating that the quality of human resources is good. The standard deviation value is 2.57, which means the deviation is very small. Supervision has a minimum value of 26, maximum 40, the average value of supervision is 34.20, indicating that supervision is carried out well. The standard deviation value for supervision is 3.57, which means the deviation is very small. Community participation has a minimum value of 22, maximum 30, the average value of community participation is 26.47 indicating that village community participation is good. The standard

deviation value is 2.41, which means the deviation is very small. Village financial accountability has a minimum value of 27, a maximum value of 40. The average value of village financial accountability is 34.14, indicating that each village government tries to fulfill good quality village financial accountability. The standard deviation value is 3.39, which means the deviation is very small.

b. Hypothesis testing

The results of the regression analysis are presented in table 2 based on the results of the analysis showing that village financial management (X_1) has an effect on village financial accountability. The quality of human resources (X_2) has no effect on village financial accountability. Supervision (X_3) influences village financial accountability. Community participation (X_4) has no effect on village financial accountability.

Independent Variable	Beta	Sig
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(Constant)		
Village Financial Management	,551	,000
Quality of Human Resources	,147	,253
Supervision	,242	,042
Society participation	-.082	,476

variable : Village Financial Accountability.

V. DISCUSSION

a. The influence of village financial management on village financial accountability.

Village financial management influences village financial accountability. village financial management has been carried out effectively in the sense that the RPJM-Village planning has been implemented, prepared by the village government, discussed and agreed upon together with the BPD, Submission of the village budget has been accompanied by planning and budgeting documents as the basis for preparing the Village APBDes, in the preparation of the Village APBDes has been carried out in accordance with the principles -budgeting principles and budget allocations carried out are oriented towards the interests of the community, therefore the village government is responsible for the duties and authority given to the village head, then the village head has enough control over village financial management starting from the administration planning process and implementation of financial management is carried out well.

In this regard, the respondents' perceptions concluded that financial management from the planning stage to the accountability stage had been implemented well, in accordance with applicable laws and regulations, namely Permendagri No. 13 of 2014 concerning financial management of village funds states that financial management starting from the planning stage to the village financial accountability stage is carried out based on the principles of transparency, accountability, participatory, orderly and budgetary discipline and in line with research conducted by (Grestanti, 2016) in Wates sub-district, Kediri Regency which describes that village financial management from the planning stage, implementation to the accountability stage has gradually been implemented well.

b. The influence of the quality of human resources on village financial accountability.

The quality of human resources has no effect on village financial accountability. Having

no effect shows that the quality of human resources is not in line with village financial accountability, where the more the quality of human resources increases, the more village financial accountability will also increase .

The village government is quite capable of preparing the village budget, implementing the designated program of activities and parties involved in managing village finances and attending training to help mastery and development of expertise in the task of managing village finances. However , this research received responses from respondents that the quality of human resources had no effect on village financial accountability. There are still difficulties in managing village finances because the education and educational background they have is not sufficient to support the implementation of work in the field of village financial management. Thus it can be said that the existence of the quality of human resources is not yet based on village financial accountability.

This is different from the theoretical concept put forward by Anggraeni, (2013) that human resources are a very important factor in organizations, this is because humans are the ones who plan and supervise the implementation of activities in the organization, where these human resources must be sufficient in number according to needs. and have adequate skills according to the demands of tasks in the organization. And the results of this research are not in line with researchers (Nurhayati 2021) in their research that the quality of human resources influences village financial accountability.

c. The Effect of Supervision on Village Financial Accountability

Supervision influences village financial accountability. The research results show that the better the Government Internal Supervisory Apparatus (APIP) and BPD supervise the village government, the more accountable the village financial management will be. Based on respondents' responses, the accountability report for the use of village finances has been checked by

the District Inspectorate's Government Internal Supervisory Apparatus (APIP) for the sake of village progress and people's welfare. The BPD has carried out its duties and responsibilities in supervising village financial management mechanisms so that the budget is used properly in accordance with predetermined plans.

This is in line with the theoretical concept of Siagian (2014) which states that supervision is a process of observing the implementation of all organizational activities to ensure that all work carried out runs according to predetermined plans and this research is in line with Umaira and Adnan, (2019) in their research. that supervision affects the accountability of village financial management.

d. The influence of community participation on village financial accountability.

Community participation has no effect on village financial accountability. No effect indicates a lack of community participation on village financial accountability. where the less community participation, the lower the level of village financial accountability.

Inimplementing the RPJM-Village preparation, the village government tries to include elements of the village community in decision making by considering objective conditions and priority interests of village needs. Therefore , the role of the village government has been to fight for the aspirations and interests of the community. It has no effect, indicating that community participation according to respondents' responses occurs. The community does not participate enough in providing ideas/input to the village government regarding strategic village financial matters so that the village financial plan is not prepared based on community aspirations .

This is different from the theoretical concept of Halim (2020) which states that community participation in development is defined as community participation in development, both in development activities and participating in utilizing and enjoying the results of development itself and this research is not in line with with research conducted by Dewi and Gayatri, (2019) that community participation influences village financial accountability.

VI. CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of testing and discussion, it can be concluded that village financial management and supervision have an effect on village financial accountability, while the

quality of human resources and supervision have no effect on village financial accountability.

Suggestion

The limitation in this research is that the number of respondents for data collection was only the village government apparatus consisting of the village head, village secretary, treasurer, planning head and BPD. In future researchers it is hoped that the model will be developed further so that village community members can be involved as respondents in the research. relating to village financial accountability. and it is hoped that future research will add other variables because it is possible that there may be variables that were not included in this research and may have an influence on village financial accountability.

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