

Can The Competence of Village Apparatus and Community Participation Improve The Accountability of Village Fund Management?

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Abstract

The village apparatus is a critical legal entity responsible for managing village funds to support development and community empowerment to improve village welfare. This study examines the competence and accountability of village officials and the community in managing these funds, employing a quantitative research methodology within an explanatory framework. Data were collected through online questionnaires from 69 purposively selected respondents and analyzed using Smart PLS software. The findings indicate that the competence of village fund management officials and active community participation significantly enhance the accountability of fund management. Competent officials equipped with strong financial and regulatory knowledge can better ensure efficient use of resources. Moreover, active community involvement in fund oversight fosters transparency and reduces misuse, ensuring that funds are allocated to projects that benefit the community. The study highlights the importance of the synergy between capable village administrators and engaged community members in promoting efficient, transparent, and accountable management of village resources. It leads to the effective allocation of funds in line with developmental goals. Ultimately, strengthening the competencies of local governance and encouraging community participation is essential for ensuring the sustainability and success of village development initiatives aimed at improving welfare. This research underscores the need to enhance the skills of village officials and the active involvement of communities to secure the long-term effectiveness of village development efforts.

Keywords

Accountability; Apparatus Competence; Community Participation; Village Fund Management; Village Development.

INTRODUCTION

Learning about village money management is crucial. Based on a study by the State Financial Accountability Board (BAKN) of the House of Representatives (DPR RI), certain regions in Indonesia still face challenges in effectively managing village funds and establishing village government accounting standards. These challenges can be caused by various factors, including a lack of competence, accountability, and transparency among financial officers in each village (BKSAP, 2020).

According to research conducted by the State Financial Accountability Board (BAKN) of the House of Representatives (DPR RI), village fund planning has not been aligned with identifying village problems and needs. The execution of program development activities is not entirely in line with the priority scale of regional financial utilization. Sourced from the Village

Revenue and Expenditure Budget (APBDES) in 2024, 1.4 trillion village funds were transferred from the APBD for village development and welfare, but there are still problems in terms of village fund management (BKSAP DPR RI, 2020).

Village funds are specifically allocated for villages from the State Budget (APBN). These funds are channeled through the Regional Budget (APBD) and are primarily aimed at implementing development projects and empowering village communities. The aim is to ensure consistent implementation of Law No. 6/2014 on Villages. The goal is to increase the allocation of village funds to accelerate the reduction of poverty in rural areas and accelerate the improvement of the welfare of rural communities (Cahyono, 2020).

The amount of village funds distributed by the government has not been effective in improving the welfare of rural communities. Village development that does not place the village community as the subject cannot accelerate poverty reduction in rural areas, so village independence is slow. (Makassar Financial Training Agency, Ministry of Finance, 2021)

In the internal supervision of the village, the Head of BPKP Representative of South Sulawesi Province, Rizal Suhaili, conveyed several strategic problems that are being faced that need attention, such as synchronization of regulations and technical guidelines, either in the form of refinement, strengthening or synchronization; financial and asset accountability from planning to accountability; village area, boundaries and governance; human resource capacity of village officials; lack of assistance; unsynchronized database that supports village programs; lack of assistance; unsynchronized database that supports village programs. These include synchronization of regulations and technical guidelines, either in the form of refinement, strengthening, or synchronization; financial and asset accountability from planning to accountability; village areas, boundaries, and governance; human resource capacity of village officials; lack of mentoring; unsynchronized databases that support government programs; inadequate physical infrastructure and information technology; and many public complaints about corruption in the use of village funds (Cahyono, 2020).

Evaluation of Village Financial Management and Development shows that there are still issues of financial management accountability, weak guidance and supervision, limited human resource capacity, weak asset governance and compliance, and not optimal budget allocations for village welfare (Cahyono, 2020).

A significant issue in handling village funds is the occurrence of misappropriation instances. Reports regarding the corruption of village leaders have increasingly become commonplace in the media since the initiation of local funding. Corruption and nepotism frequently undermine competency, accountability, and transparency in village financial reports. The competence of the village apparatus refers to their capacity to comprehend, interpret, and execute their responsibilities within their specific domains, hence facilitating the formulation of effective and efficient policies based on their expertise (Ranto et al., 2022).

Village financial accountability is the trustee's responsibility, also known as the village head and their apparatus. They must provide a clear and detailed explanation of all activities and responsibilities entrusted to them. The party that gives trust has the right and authority to request this accountability (Setiana & Yuliani, 2017). Community participation is a fundamental pillar of democracy. Public participation undeniably has an impact on public policy objectives. Nonetheless, citizen participation in public politics has experienced a significant decline in contemporary democracies. Therefore, it is imperative to develop strategies that stimulate inactive citizens and reaffirm the important role they can fulfill (Hariani et al., 2023).

Research evaluating the skills of village administrators and community involvement in ensuring responsible management of local funds is rare. Researchers have still not reviewed the combination of several variables, such as incompetence and accountability. Some previous studies only reviewed the management of village funds (Asrul, 2023; Rahmawati et al., 2023; Sugiharti et al., 2023). The research that reviews the competence and accountability of the state apparatus includes, among others, competence (Ardiansyah & Sriyono, 2021). The competence of village apparatus The competence of village fund management apparatus in 2022, as studied by Maulani and Sinamo et al., is closely related to village financial accountability, as Khoirun

Nisa et al. researched in 2022. In addition, Mada et al. (2017) also studied the competence of village fund management apparatus (Prasetyo et al., 2023).

The purpose of this study is to determine the impact of village apparatus proficiency and community involvement on the responsibility of managing village funds. Researchers have conducted a limited review of the integration of many characteristics, such as competence and accountability. Competence and accounting are two crucial variables that can significantly impact the management of village funds. Therefore, this study is expected to contribute to the literature on village budget administration, particularly concerning village authority. In addition, this research can be utilized by village heads, village officials, and communities in the Karawang Regency area to improve the effectiveness of village fund management.

LITERATURE REVIEW

Institutional theory is often used to understand individual and organizational behavior (Dacin et al., 2002). The theory proposed by Greenwood and Suddaby in 2006 explains the development of meaning structures that impact organizational processes. In its evolution, institutional theory has been categorized into two perspectives: old institutional theory (OIT) and new institutional theory (NIT). OIT argues that institutionalization arises from the unquestioning acceptance of values, norms, and attitudes, whereas NIT argues that institutionalization arises from organizations using logical thinking by utilizing categories, routines, scripts, and plans (DiMaggio & Powell, 2000).

Village officials are subject to the same regulations as corporate financial reports when preparing and publishing public sector annual reports. However, preparing and publishing annual reports differs because classifications, routines, scripts, and schemes influence each logic. In addition, differences in logic may also be influenced by external factors such as political pressure from certain institutions, decisions taken by other officials, and demands for professionalism from village officials.

Competence refers to human resources knowledge, skills, attitudes, and experience within an organizational unit or company. It is essential for navigating rapid environmental changes. In the context of village governance, the competence of village officials is crucial for managing village funds effectively to support various development initiatives. This involves utilizing intelligence, knowledge, skills, and behavior to promote optimal village development (Anto & Amir, 2017). The competence of village officials is defined as their ability to understand, interpret, and execute their responsibilities in alignment with their respective roles. When village officials demonstrate a high competence level, they create effective and efficient policies, ultimately enhancing village development outcomes (Ranto et al., 2022).

Accountability refers to the responsibility of individuals, such as village officials and communities, to explain their actions and activities to those who entrust them. This includes the obligation to report and disclose all relevant information. Trusting parties have the right and authority to demand such accountability (Widagdo et al., 2016). Accountability is an important aspect of good governance and presents a major challenge for governments and civil servants. Regarding accountability, village fund management can be seen as a way for the village head to fulfill his responsibility to account for the funds entrusted to him. This is done to achieve the goals set through regular accountability actions. Village funds should be managed professionally, with strict and honest control (Umar et al., 2018). The village fund program aims to achieve economic growth and income equality by prioritizing development financing and community empowerment. This includes supporting programs and activities such as Village-Owned Enterprises (BUMDesa), water storage facilities for village irrigation, promoting quality village products, and establishing processing facilities for rural communities (Yunita & Christianingrum, 2018).

According to Government Regulation No. 60/2014, the primary allocation of village finances is designated for developing and enhancing rural communities. The local Fund seeks to enhance welfare and promote equitable development by enhancing public services, stimulating

the local economy, reducing disparities between villages, and empowering villagers as active contributors to the development process.

Direct community involvement in village financial management is limited, as community members do not participate directly in expenditure and revenue activities. However, community engagement can be facilitated by the village government through the transparent dissemination of financial information in formats easily understood by the public. By doing so, the community can monitor and evaluate the budgeting process more effectively. The legitimization process occurs when individuals refrain from expressing dissatisfaction with current governance practices, allowing for smoother operations (Hindriani et al., 2012). Community involvement in the development process reflects an exchange of information and ideas between community members and government representatives. Effective communication ensures that budget decisions align with community priorities and values. This involvement is crucial given the vulnerability of village budget management to potential misuse or abuse. An active community helps safeguard the accountability and transparency of village fund management (Ananda & Khoiriawati, 2022).

The competence of the village apparatus plays a significant role in ensuring the accountability of village financial management. When village officials possess the necessary skills and knowledge to manage funds according to legal and regulatory frameworks, trust within the community is built. Competent authorities contribute to the effective administration of local finances. Despite this, challenges in human resources remain a barrier to successful village fund management (Ananda & Khoiriawati, 2022). Research by Mada et al. (2017) and Umar et al. (2018) supports the notion that village officials' competence positively influences the accountability of fund management, reinforcing the need for continuous improvement in governance practices.

H₁: The competence of village officials has a positive effect on the accountability of village fund management.

In this study, the community is critical in overseeing village officials' management of village funds. Active community participation ensures that the community's rights, aspirations, and ideas are recognized and incorporated into village governance (Pahlawan et al., 2020). Involvement and participation fulfill the community's rights and foster a sense of independence and ownership among its members. This sense of belonging encourages greater responsibility and interest in the effective management of village funds, ultimately contributing to the advancement of the village community.

Community ambitions and ideas are crucial to the success of village governance. The community can act as a watchdog, assisting the central government in supervising the actions of village officials. Through active engagement, the community ensures that funds are allocated and managed to align with their needs and developmental goals. This collaborative approach helps prevent the misuse of funds and strengthens accountability in village governance.

Research by Pahlawan et al. (2020) and Watu et al. (2023) underscores the positive impact of community involvement on the accountability of village fund management. Their findings suggest that when communities are actively engaged, transparency improves, and the overall management of village funds becomes more efficient and effective. Therefore, community participation is beneficial and essential for the responsible handling of village resources.

H₂: Community participation positively affects the accountability of village fund management.

RESEARCH METHODOLOGY

This study employs a quantitative methodology through the utilization of primary data. The research data was collected by a questionnaire survey administered to respondents from May 27 to May 31, 2024. The questionnaire was disseminated directly through Google via the following link:

https://docs.google.com/forms/d/e/1FAIpQLSd7_BdQKkyOLw2h75Xgm6ihEJ66jCULSmqxAlAoy5CHTO3Zg/viewform?usp=sharing.

This study employs descriptive analysis and hypothesis testing as its data analysis technique, utilizing data analysis tests facilitated by PLS Smart software. This research employs a validity assessment and a reliability evaluation. The validity test evaluates the questionnaire's validity, whereas the indicator assessment in this study employs a Likert scale ranging from 1 to 6. The Fornell-Larcker Criterion evaluates the relationship between variables within their frameworks. During the Fornell-Larcker Criterion evaluation phase, two testing methodologies are necessary: assessing the correlation coefficient between a variable and itself and evaluating the correlation coefficient between the variable and other variables.

This research employed a purposive sampling method and included 69 participants. Participants were chosen through purposive sampling, utilizing the criteria of the village head, village secretary, treasurer, and BPD. The research design illustrates the causal relationship among the study's variables.

This study aims to provide a thorough analysis of the identified research factors. This study investigates the correlation between the responsibility for managing village finances (AC) and two independent variables: the competence of village officials (COM) and community participation (PAR). The endogenous variable included in this study is the accountability of village fund management. The dependent variable is the variable that is affected or impacted by the independent variable's presence or action. Foreign variables are independent factors that are uncontrollable. The items in the subsequent questionnaire signify indicators of accountability in the management of village funds within an imported context:

AC1 In the financial management of village money, you consistently maintain integrity.

AC2 The financial management of village funds is governed by Permendagri No. 20 of 2018 regarding village financial management.

AC3 The village fund management report is presented openly and transparently.

AC4 In the realization of the use of the village fund budget, you are informed through the making of banners/ billboards.

AC5 The village fund management reports are prepared under Karawang Regent Regulation No.88 of 2022 (Village Financial Management).

AC6 The village fund management reports are submitted promptly and comprehensively under Karawang Regent Regulation No.88 of 2022 (Village Financial Management).

AC7 In carrying out the duties, authorities, rights, and obligations of village officials must comply with Law (UU) No. 6/2014 on Villages

AC8 The Village Head submits the Village Government Implementation Report (LPPD) to the Regent through the Sub-District Head at the end of each fiscal year no later than 1 (one) month after the end of the fiscal year.

AC9 The village government submits a written account of village administration to the BPD at the end of each fiscal year.

The exogenous variables in this study are the competence of village officials and the level of community participation. Independent variables influence or cause changes or the emergence of dependent variables. The questionnaire consists of the following items, reflecting the indicators of village apparatus competence as follows:

COM1 You can improve your knowledge of village fund management through guidance/training

COM2 Information technology can improve your capacity to monitor village finances.

COM3 You can manage village funds

COM4 You can find solutions to obstacles faced at work

COM5 In carrying out work, employees in the village government help one another
COM6 Members provide services to the community in a friendly and polite manner

The following questionnaire items indicate markers of community participation:

PAR1 Communities actively participate in the decision-making process of allocating village funds for program preparation.

PAR2 The community submits a replacement budget proposal to the BPD to replace the first draft village budget that will be submitted to the village government.

PAR3 The community actively participates in plenary meetings to discuss and determine the village budget. Determine the village budget.

PAR4 The community plays an active role in monitoring and reporting on implementing the village fund budget.

PAR5 The community actively evaluates the implementation of the APBD.

PAR6 The community expresses gratitude for the effectiveness of the village budget management by the village government.

PAR7 The community commends the BPD for effectively managing the village budget.

RESULT AND DISCUSISON

This research employed primary data collecting via the dissemination of questionnaires via the Google Form platform. The poll had 69 participants who fulfilled the criteria of being a Village Head, Village Secretary, Treasurer, and BPD member.

Outer Model

The outer model evaluates the quality of measurement. Unobservable variables can be measured indirectly through observable variables (Hair et al., 2019)..

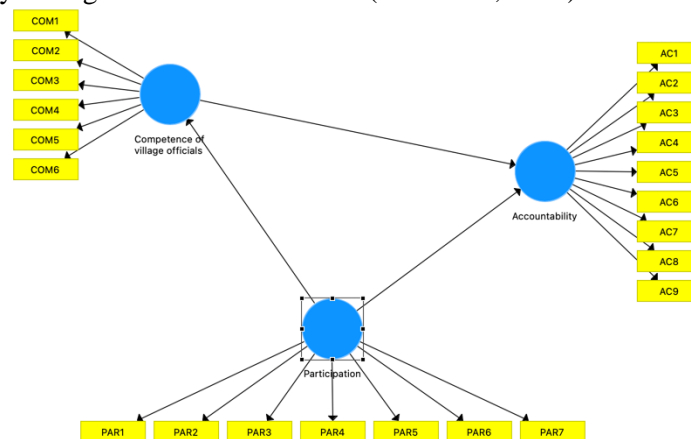


Figure 2. Outer Model Testing
Source: SmartPLS output, (2024)

Outer Loading

Outer loading is a coefficient that quantifies the extent to which measurement indicators accurately represent latent variables in partial path analysis. It denotes the correlation magnitude between the indicator and the variable under evaluation. The table below presents the outer loading values for each indicator in this study.

Table 1. Outer Loading Value of Each Indicator

No.	Indicator	Outer Loading	Description	No.	Indicator	Outer Loading	Description
1	COM1	0,859	Valid	12	PAR7	0,911	Valid
2	COM2	0,873	Valid	13	PAR8	0,852	Valid
3	COM3	0,871	Valid	14	PAR9	0,872	Valid
4	COM4	0,859	Valid	15	AC1	0,855	Valid
5	COM5	0,905	Valid	16	AC2	0,817	Valid
6	COM6	0,851	Valid	17	AC3	0,896	Valid
7	PAR1	0,759	Valid	18	AC4	0,870	Valid
8	PAR3	0,828	Valid	19	AC5	0,866	Valid
9	PAR4	0,897	Valid	20	AC6	0,874	Valid

10	PAR5	0,924	Valid	21	AK7	0,905	Valid
11	PAR6	0,934	Valid				

Source: SmartPLs output, (2024)

The subsequent table indicates that the outer loading value for each indication exceeds 0.7. Consequently, all signals may be incorporated into the study and do not need exclusion from the research procedure.

Construct Validity and Reliability

In SmartPLS, construct validity and reliability can be evaluated using Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE).

Table 2. Cronbach's Alpha Value of Each Variable

Variables	Cronbach's Alpha	Average Variance Extracted (AVE)
Accountability of Village Fund Management	0,955	0,763
Community Participation	0,946	0,756
Competence	0,936	0,757

Source: SmartPLs output, (2024)

The Cronbach's Alpha results in Table 2 indicate that all variables exhibit values exceeding 0.7. Consequently, all variables employed in this study exhibit consistent consistency across each measurement. Consequently, all signals may be incorporated into the study and do not need exclusion from the research procedure. The Average Variance Extracted values indicate that each variable exceeds the 0.5 criterion. Consequently, each variable included in this study can precisely represent the underlying latent variable. Consequently, all signals may be incorporated into the study and do not need exclusion from the research procedure.

Composite Reliability

Composite Reliability pertains to the considerable interrelation and interconnectedness of indicators that assess a variable (Garson, 2016). The table below presents the Composite Reliability values for each variable in this study.

Table 3. Composite Reliability Results for Each Variable

Variables	Composite Reliability
Accountability of Village Fund Management	0,963
Community Participation	0,956
Competence	0,949

Source: SmartPLs output, (2024)

According to the Composite Reliability values shown in Table 3, all variables surpass 0.700. It indicates that each variable included in this study has satisfied the established criteria. Consequently, all indicators may be incorporated into the research, and excluding them is unnecessary.

Discriminant Validity

Various techniques can be used in SmartPLS to assess Discriminant Validity. Popular techniques include the Fornell-Larcker Criterion, Heterotrait-Monotrait (HTMT), and cross-loading.

Fornell-Larcker Criterion

"Fornell-Larcker" refers to the statistical techniques used in research and analysis. Criterion tests are used to assess the relationship between variables within a construct. This step

includes two testing methodologies: assessing the correlation coefficient between a variable and itself and evaluating the correlation coefficient between the variable and other variables.

Table 4. *Fornell-Larcker Criterion Test*

Variables	Accountability Village Fund Management	ofCompetence	Community Participation
Accountability of Village Fund Management	0,874		
Competence	0,830	0,870	
Community Participation	0,661	0,661	0,869

Source: SmartPls output, (2024)

The table above indicates a high correlation value between this variable and the others. Consequently, it can be determined that the Fornell-Larcker test conditions have been satisfied.

Inner Model

The significance of the relationship between variables can be seen by testing the inner model based on the compiled hypothesis. This study uses the R Square and T Statistics tests to test the hypothesis on the inner model. The following results are obtained from testing the path coefficient:

Table 6. Test Results Inner Model

Construct	Original sample (O)	T statistics (O/STDEV)	P values	R Square	R Square Adjusted
Competence -> Village Fund Management Accountability	0,510	3,261	0,001	0,734	0,721
Community Participation -> Village Fund Management Accountability	0,214	1,732	0,042		

Source: SmartPLS output (2024)

Based on the R Square test results, it can be concluded that the dependent variable, Village Fund Management Accountability, is influenced by the independent variable, which is 0.734 or equivalent to 73.4%. However, the remaining 26.6% is influenced by additional factors not considered in this study.

Discussions

The effect of village apparatus competence on village fund management accountability

Research indicates that the competence of village officials positively influences the accountability of village fund management. This finding is consistent with studies by Basri et al. (2020), Ramadan (2019), and Wahyuningsih et al. (2023), which emphasize that the quality of human resources plays a significant role in ensuring accountability in village financial management. Village officials' competence, including skills, knowledge, abilities, and professionalism, ensures that village fund management is conducted transparently and efficiently. In Karawang, villages are characterized by their diversity, ranging from agricultural-based communities to those transitioning to industrial and service sectors. This variation requires village officials to possess competencies to manage village funds effectively, considering each village's different developmental needs and potentials.

Competent village officials in Karawang can adapt to these dynamics, whether it involves managing funds for infrastructure development or economic empowerment programs. Proper fund management ensures compliance with regulations and increases public trust in village governance, encouraging active community participation in various development projects. Improving human resource competencies in Karawang's villages can be achieved

through educational programs, training, and technical guidance provided by local government authorities. These efforts are essential for producing transparent and accountable financial reports, ensuring that village funds are used under established development goals.

The effect of community participation on village fund management accountability

Active community participation has also been shown to impact village fund management's accountability in Karawang positively. Previous research by Kumalasari (2018), Pahlawan et al. (2020), and Suhendri et al. (2023) supports these findings, confirming that direct community involvement enhances accountability in the management of public funds. Karawang's villages, largely composed of agrarian communities, have significant potential to foster active community participation in village fund management. Community involvement is critical in the decision-making process and in overseeing and evaluating how village funds are used. Community participation is essential for creating a transparent and accountable financial management system.

In rapidly developing villages, especially those affected by industrial expansion, the challenge of maintaining accountability in village fund management grows. In this context, community involvement becomes increasingly important. An engaged community helps ensure that the use of village funds aligns with local needs and aspirations while monitoring potential misuse. This participation can be realized through village meetings, project oversight, and program evaluations. Overall, villages in Karawang that exhibit high community participation demonstrate more effective and accountable village fund management. Active involvement strengthens the accountability system and builds trust between the village government and the community, making sustainable village development more responsive to local needs.

CONCLUSION

The research findings indicate that the competence of village officials positively impacts the accountability of village budget management. A strong educational background and extensive knowledge are essential to ensure responsible management of village funds. Furthermore, community involvement significantly influences the accountability of village fund management in the villages of Karawang Regency. This involvement is critical as it reflects the village government's commitment to transparency and inclusivity. However, this study has some limitations. The research was conducted using online questionnaires, which limited the researcher's ability to observe the respondents while completing the questionnaires directly. Additionally, this study lacks depth due to the absence of interviews, which could have strengthened the conclusions. Due to time and budget constraints, the data was only collected from villages in Karawang Regency.

In light of these conclusions and limitations, several recommendations for future research are proposed. It is suggested that future studies distribute questionnaires in person to ensure the accuracy of responses. Interviews should be conducted clearly and systematically to obtain more in-depth insights, allowing for more accurate data collection. Expanding the research sample beyond Karawang Regency will also provide a broader understanding of village fund management practices. For the Karawang Regency Government, it is recommended to pay greater attention to village governments to ensure effective management of village funds. This can be achieved by improving human resource quality at systemic, institutional, and individual levels and optimizing information technology in village governance.

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