

# Accountability and Transparency in Managing Village Funds in Ngawen, Blora, Central Java

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## Abstract

This research was conducted to determine the effect of accountability and transparency in managing of village allocation funds in Ngawen District, Blora Regency. This study uses a quantitative approach with regression analysis as a tool. The influence of accountability and transparency can identified from the performance of the Ngawen district government in the presentation of information and comparative reports on village fund allocation with the previous year. The result shows that accountability and transparency had an influence on the management of village fund allocation, especially in the Ngawen District of Blora Regency. The higher the accountability of the Ngawen District government, the better the management of village fund allocation would be. Moreover, in the transparency dimension, it is showed that a better transparency of the Ngawen District government will improve the management of village fund allocation.

Keywords: accountability, transparency, managing, village funds

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## Introduction

The implementation of autonomy for the village becomes a force for the village government to manage, organize, and organize their households. This implementation has an impact on increasing the burden of responsibilities and obligations of the village. Even so, the administration of the village government must still be accounted for. The accountability in question includes accountability in managing the village budget. In general, village governments face obstacles related to limitations in village finance. Often the Village Budget is not balanced. Village expenditure often exceeds village income.

The central government, in this case, the Ministry of Disadvantaged and Transmigration (Kemendesa) since 2015 has disbursed aid funds to villages originating from the APBN called the village fund in the hope of improving the performance of the village to become an independent village. This regulation regarding the Village Fund is contained in the Village Law or Law No. 06 of 2014 concerning Villages. The mandate in the Village Law is that villages are given the authority of a local scale village with the freedom to regulate their APBDes in order to reach a self-sufficient village, by processing and utilizing the economic potential in the villages.

The village government's unethical activities are extremely likely to arise from the constraints. The shortcomings include many areas, including village administrators' lack of skills in human resources, poor supervision by the BPD, and lack of oversight by some officials. The low quality of staff services will contribute to the village administrators being unaware of the aims of the allocation of the Village Fund. This policy is a concrete step by the regional government in supporting the implementation of regional autonomy in the region. In this system, the village has a strategic role in assisting local governments in the process of administering the government, including village development. Autonomy at the village level requires supports and development of management systems to encourage broader community involvement so that the government needs to create an honest, open, responsible, and democratic management pattern (Heinelt & Stolzenberg, 2014; Zerbinati, 2012).

The village is the leading entity in all processes of nation and state development. It causes the village to have a very strategic meaning as the basis for organizing public services and

facilitating the fulfillment of local people's publicity rights. Villages are the closest political arena for relations between communities and power holders (village officials). Allocation of village funds is funds provided to villages originating from financial balance funds. The provision of village fund allocation is a manifestation of the fulfillment of village rights to carry out its autonomy in order to grow and develop based on diversity, participation in genuine autonomy, democratization, community empowerment. Allocation of village funds is expected to be able to support the village government in providing services and improving community welfare.

The failure to understand accounting principles leads to poor financial reporting results. Often still the main issue is the integrity of the human resources as the organisation's executives. The village officials are still not adequate to gain understanding and technical capacity. Nonetheless, the administration of community management requires the clarification of the aims of the program in order to understand effective and efficient governance. To help them fulfill their duties, supervision is important. The stronger the control, the higher the workplace efficiency. Village administration should therefore be based on various values, including transparency and accountability. To create good governance, the management of the village management needs to be well maintained.

Good governance is a set of decision-making mechanisms in private and public bodies. Good governance can not completely insure that all is fine. But if pursued, the abuse of power and corruption will be that. Accountability and transparency are key elements of good governance. Accountability is a key aspect of good governance in village finance management. Government accountability is very necessary to support village autonomy so that village administration can work well. In the meantime, accountability means that everyone has access to or ability to acquire information on village management, that is, information on policies, the way to enforce them and the results achieved. The concept of transparency covers everything that can be easily identified by users in the open-service process. Transparency happens when a policy is subject to scrutiny, while information includes all forms of public access to government policies. Dissemination of information provides solid and inclusive competition and transparency is the foundation for approaches.

Allocation of village funds under needs is one form of decentralization to encourage good governance because it brings the state closer to the community and at the same time increases community participation. One of the main characteristics or elements of good governance is accountability. It is because the use of village funds is prone to misappropriation of funds by those who should be trusted by the community. For this reason, the role of the public government is needed as a direct supervisor and cannot be separated from the role of the district government as the funder to monitor.

Accountability can be interpreted as a form of responsibility for implementing the organization in achieving its objectives. Government accountability is needed as a support so that the implementation of village autonomy can work well. Good governance is an institutional framework for strengthening village autonomy. All village administration's activities must be accountable to the village community; they must comply with the regulations (Kartika, 2015; Karyanto, 2016; Meutia & Liliana, 2017; Sululing, 2017). Local government will not stable, and autonomy will not be meaningful and beneficial to local communities if it is not supported by transparency, accountability, participation, and responsiveness (Subroto, 2009). In village financial management, accountability is an important aspect to create good governance (Astuti & Yulianto, 2016; Kurniawati, Djayusman, & Nugraha, 2018; Ramly, Wahyuddin, Mursyida, & Mawardati, 2018; Rudiana, 2018; Simangunsong & Wicaksono, 2017).

Previously, some researchers have been study transparency and accountability aspect in some regions. For instance, (Setiawan, Atmadja, & Sulindawati, 2017) based on a qualitative descriptive study in Buleleng Regency, stated that the distribution of village fund had referred to the Regent Regulation No. 84 of 2015. However, in implementing the principle of transparency and accountability, the village government accountability facing problem for reporting village funds allocation due to weakness of human resources and lack of village officials that make a

difficulty in the making of realization reports. The competence of the human resources as the administrators of the organization often still becomes the main problem (Barut, Raar, & Azim, 2016; Hay & Martin, 2014; Siriwardhane & Taylor, 2017; Srirejeki, 2015). The level of understanding and technical capabilities of village officials is still not sufficient (Asrori, 2014; Boonperm, Haughton, & Khandker, 2013; Haughton, Khandker, & Rukumnuaykit, 2014; Nurhakim & Yudianto, 2018). The lack of understanding of accounting principles results in the low quality of financial statements (Drew, Kortt, & Dollery, 2014).

The results study of (Umami & Nurodin, 2017) concluded that transparency has an effect on village financial management, influential accountability for village management. Transparency, and accountability have a simultaneous effect on village financial management. Furthermore, the results of (Boy & Siringoringo, 2011) concluded that accountability and transparency had a positive effect on parents' participation.

Blora Regency is one of the autonomous regions in Central Java that has implemented the principles of regional autonomy by optimizing the potential of villages for the implementation of clean government. The real manifestation of Blora District's efforts in helping and increasing the participation of village governments is to continue to increase the allocation of funds to villages to support the implementation of their authority and household affairs. For this reason, the Blora Regency Government always strives to explore, manage, and maximize the potential of the existing resources in Blora Regency.

Although Blora Regency is famous for teak and petroleum forests which have been managed since the Dutch colonial era up to the current government, the Blora people's welfare is one of the lowest in Central Java. The wealth of natural resources owned by Blora district was not able to raise the standard of living and the economic level of the people. Apart from the state budget, the villages in Blora District also received assistance from the Blora Regency APBD. The total amount of village fund allocation stipulated in the Blora Regency APBD in 2016 amounted to Rp 167,886,800,000.00 which was divided into 271 villages in 16 sub-districts. The lowest allocation of village funds occurred in Cepu Sub-district with an allocation of Rp. 3,807,100,000.00, while the village fund allocation that received the highest allocation was Ngawen Sub-District of Rp. 9,764,200.00. Ngawen Subdistrict is one of the sub-districts that gets the highest allocation in Blora Regency, so it is exciting to research accountability and transparency in managing the village fund allocation.

Furthermore, the concept of accountability starts from the idea that every activity must be accounted for to the person or agency that gives the authority to carry out a program. Accountability is the obligation of individuals entrusted to manage public resources and those concerned with them to be able to answer matters relating to fiscal, managerial, and program policies. Accountability is also an ethical concept that is close to the public administration of government and has relevance in the hope of explaining one aspect of public administration.

Accountability is a crucial element in the implementation of good governance and corporate governance, and it is also stated that accountability contains the obligation to present and report on all activities, especially in the field of financial administration to higher parties. In this case, all activities related to the management of village fund allocations must be accessible to all elements of interest, especially the people in the area. Local governments will not be able to carry out their functions effectively and efficiently without sufficient costs to provide services and development, and this is one of the essential criteria for knowing the region's ability to manage its household. Accountability refers to the mechanism given to public officials to be able to explain and ensure that they have acted appropriately, behaved ethically and are responsible for their performance (Bovens, 2007; Mulgan, 2003).

The management of village fund allocation in the Village Government is essential to apply the accountability principle so that management can be accounted for (Arifiyanto & Kurrohman, 2014). Implementation of accountability in managing village fund allocation can be reflected through three indicators, namely 1). Participation, 2). Transparency, 3. Responsive. Institutional activities must lead to efforts to serve various interested parties. The performance of the village

government will increase if there is harmony between programs and service activities provided by public organizations with the needs and desires of the community.

Meanwhile, transparency is built on the free flow of information and the available information must be sufficient to be understood and obeyed. Transparency refers to openness and honesty to the community based on the consideration that the community has the right to know openly and comprehensively the responsibility of the government in the resources that are trusted in them and their compliance with the laws and regulations.

Transparency means the availability of sufficient, accurate, and timely information. With the availability of information like this, the public can supervise so that existing public policies provide optimal results for the community and prevent fraud and manipulation that will only benefit one party (Setiawan, 2008). Regarding village funds, transparency refers to the openness of access for the community to obtain information about the planning, implementation, and accountability of village fund management (Gayatri & Widhiyani, 2017). With the transparency and openness about management and information on village finance, the village government and village officials will gain the legitimacy of the community and public trust. Besides, with the disclosure of information, it will facilitate social control of the community itself.

Moreover, allocation of village funds is part of the State Budget which is then submitted to the Local Government Budget. Allocation of village funds is an inseparable part of the state financial management system. The village also has the authority to make regulations regarding the allocation of village funds which are part of the village's fiscal authority to regulate and manage its finances.

**Financial management** The allocation of Village Funds is an important part that is not separated from village financial management in the Village Budget. All activities funded by Village Fund Allocation are planned, implemented, and evaluated openly by involving all elements of the village community. Allocation of village funds must be accounted for administratively, technically and legally.

Requiring accountability and transparency in recording transactions and government performance reports by stakeholders inevitably necessitates government accountability. This work consists of research into the impact of accountability and transparency in the structure of the Allocation of the Village Fund. In addition to the success of village councils, the contrast between the previous research and this research is. The village government's results, including the village fund allocation, is an influential factor for the consistency of the village financial statements. The village equipment's capability has a positive effect on financial management efficiency of the village.

## **Research Method**

This research is a descriptive study using survey methods. The concept definitions in this study are: first, transparency, namely the opening of access for the community to obtain information about planning, implementation, and accountability in managing village funds; second, accountability, namely the accountability of the implementing team for managing village funds to the community; third, village fund allocation is an activity that includes planning, implementation, and accountability regarding financial management of village funds. The main person in charge of managing village funds is the village head.

The independent variable in this study is transparency and accountability, while the dependent variable is the management of village funds finance. Transparency and accountability are elaborated in four stages, namely the planning stage, the implementation stage, the supervision stage, and the accountability stage, while the financial management of village funds uses performance indicators for the village fund implementation team.

This study aims to prove the effect of accountability in managing village funds of villages in Ngawen District, Blora Regency empirically. In order to collect valid and accurate data and information, the data used are primary data collected using survey methods by distributing questionnaires. The research data includes accountability, transparency, and allocation of the

village fund. The population in this study is the village apparatus in the Ngawen District consisting of the village head and the village finance department. In this method, all members of the population are sampled.

Furthermore, the analysis model is constructed is the following form.

$$Y = b_0 + b_1X_1 + b_2X_2 + e \tag{1}$$

Respectively Y is fund village allocation, X<sub>1</sub> is accountability, and X<sub>2</sub> is transparency

## Results and Discussion

This study distributed questionnaires amounted to 54. However, from all distributed questionnaire, the returned questionnaires returned only 48 questioners. Therefore, the amount of questionnaires that can be processed is 48. The magnitude of the feasibility of collecting data is 88.89 percent. Moreover, the result of validity test shows that all levels of the correlation coefficient of the question items have a p-value smaller than 0.05 so that all questions of each variable used in this research questionnaire are valid therefore it can be used to measure the problem under study. Meanwhile, the reliability test shows that the Cronbach's Alpha coefficient value of all research variables is more than 0 so that all the questions in the research variable are reliable.

Furthermore, the descriptive statistics shows the minimum value, maximum value, mean value, and standard deviation of each variable used in the study which includes s the number of observations used in this study (Table 2). This table shows the mean, median, and mode of accountability, transparency, and village fund allocation. Based on table 2, the value of the mean, median, and mode are similar to each other. Therefore, the data is normally distributed.

**Table 2.** Descriptive Statistics

	Accountability	Transparency	Fund Village
Mean	47,06	57,46	108,00
Median	49,00	59,00	109,00
Mode	50	59	113
Std. Deviation	6,176	6,233	12,561
Minimum	25	40	65
Maximum	55	70	128
Sum	2259	2758	5184

Moreover, based on equation (1), multiple linear regression model obtained by using the SPSS program is

$$Y = 11.409 + 0.968X_1 + 0.889X_2 + e \tag{2}$$

(0.212)\*    (0.210)\*

\* The number in parentheses are standard error

The t-test results of multiple linear regression show that, partially, accountability and transparency, are significant. Moreover, the F-test also shows that, simultaneously, independent variables have significant effects on village fund allocation. The coefficient of determination (R<sup>2</sup>) amounted to 0.582. It means that the independent variables jointly influence the village fund allocation by 58.2%, the remaining 41.8% is influenced by other variables not included in the research model.

The test results of multiple linear regression analysis show that the accountability variable is statistically significant. This shows that there is an influence of accountability on village fund allocation. It means that there is the accountability of the village administration for the policies taken against the local inspectorate. Accountability is a supporting factor in achieving conformity between the performance of the Ngawen District government and the performance originally set. Accountability is the willingness to provide an explanation and justification of someone's desires, actions, and negligence to those of interest.

This task can be categorized as financial accountability. A high willingness from the government in giving accountability to village officials can improve the performance of the village itself. The main goal is that those who are given the authority to be able to account for funds provided by the government are used for their intended purpose effectively and efficiently. The village government can utilize the approved budget by setting several activities under the plans that have been set. Meanwhile, the sub-district government and inspectorate can oversee the activities of the village government with mutually agreed targets.

The process of manifestation through the provision of community services that is fast, responsive, and cheap makes the community believe that the use of village funds in Ngawen District is always based on applicable village laws and regulations. The principle of accountability carried out by the village government encourages compliance with laws and regional regulations related to the use of village fund management so that there is no abuse of power in Ngawen Sub-District. It makes the community believe in the government accountability of Ngawen District.

Furthermore, the test results of multiple linear regression analysis show that the transparency variable is statistically significant. This shows that there is an effect of transparency on village fund allocation. Thus the provision of information to the public can improve budget transparency policies so that the people of Ngawen Sub-District easily access public documents about allocating village funds. The ease of obtaining information is a form of transparency or openness that has been made by the government. The Ngawen District community can easily access various policies in allocating village funds.

The report on the responsibility of the village government in Ngawen Sub-District every year is always announced to the public transparently and openly. The village government transparency measurement of the management of village fund allocation can be seen from the quality of the information delivered. In the accountability report, a comparison of data on performance achievements this year was also delivered with the performance of the previous year. Thus information about various types of budgets issued by village governments can be monitored and evaluated for their use by the community. Transparency guarantees that the government will plan the program appropriately, ensuring that the government will not deceive the public and ensure that the public will support government policies. Transparency in the management of village fund allocations makes the community more trustworthy and does not guess wrong. Thus transparency can increase public participation. The principle of transparency strongly supports the accuracy of the management of village fund allocations and the performance of village governments in Ngawen District.

## Conclusion

There is an effects of accountability on the village fund allocation in Ngawen District, Blora Regency. Higher the accountability of the Ngawen District government, the better the management of village fund allocation. Furthermore, there is also an effects of transparency on village fund allocation in Ngawen District, Blora Regency. The higher the transparency owned by the Ngawen District government will be followed by the better the management of the village fund allocation.

The result of this study provides an additional insight, information, and knowledge regarding accountability in the management of village fund allocation. For agencies, the results of the research are expected to provide input and insight to further enhance understanding of accountability in the management of village fund allocations, as well as provide evaluations to avoid obstacles in the future. Moreover, for the community, the results of this study provides insight and understanding of the community regarding the management of village fund allocations by increasing community participation.

There is limitations of the study. The use of a questionnaire in data collection requires the honesty of respondents in answering the points of the question. If there is a possibility that there are respondents who do not answer seriously or dishonestly or because of factors in their work, then this is beyond the control of the researcher.

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