



Research Paper

Analysis of Factors Affecting the Accountability of Village Fund Allocation Management in North Toraja District

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ABSTRACT: This study aims to analyze and explain the Analysis of Factors Affecting the Accountability of Village Fund Allocation Management in North Toraja Regency. Qualitative with descriptive description. This research is a causality research where there is a relationship between two or more variables that are causal. The data analysis method in this study is multiple linear regression analysis (Multiple Regression Analysis). The research data was processed using the Statistical Package for Social Science (SPSS) program, using a data collection technique using a questionnaire. The results showed that: transparency, competence and participation have a positive and significant effect on the accountability of village financial management in North Toraja Regency.

KEYWORDS: Accountability, Transparency, Competence and Participation.

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I. INTRODUCTION:-

Village funds are one of the tools to assist the implementation of village governance, village development, and community empowerment in an effort to improve the community economy. With the existence of this village fund, it is hoped that it can help the community in terms of the needs for building facilities and infrastructure, and can develop local economic potential based on the conditions and potential of the village. In North Toraja Regency there are 111 villages but in North Toraja Regency, the village is called Lembangjadi The leader of Lembang is called the Head of Lembang, but this does not change the government structure.

Law No. 6 of 2014, explains that the village will later receive the Village Fund (VF). Village Fund is obtained as much as 10% of the State Budget (APBN), where the Village Fund disbursement does not pass through intermediaries but directly to the village. Although in practice, this VF is channeled through the district / city as a form of supervision. However, the nominal amount of Village Fund varies for each village. The APBN allocation of 10% will later increase village revenues.

Villages also receive Village Fund Allocation (VFA) which is funding support by the central and local governments in the village government in an effort to improve basic services to the community and empower village communities. VFA is a new substance in the Village Revenue and Expenditure Budget (APBDes) to support village development stimulation funds in community and public empowerment. The amount of ADD is 30% allocated to village government officials, while 70% is used for community and public empowerment programs. This greatly proves the importance of the village and the village's broad potential in supporting the success of the national government (Purbasari, et.al. 2018).

Most of the use of Lembang funds in North Toraja Regency is used for infrastructure development in the form of hamlet axis roads, village axis roads, land access roads and others so that most of the village road accesses are accessible by vehicles. Economic empowerment at the Lembang level includes training on how to grow chilies and tomatoes and making good and correct compost, as well as capital participation in Lembang-owned enterprises to help the community in business and advance the economy of the Lembang community. Based on research conducted by Bernardus Seran Kehik (2017) with the title Analysis of Village Fund Allocation Management in Improving the Economy of Farmers in Usapinonot Village. The results showed that the management of VFA in the Usapinonot village had been carried out by paying attention to the suitability of

the program with the needs of the community. To ensure the entire series of community activity programs in VFA management, good and proper financial management according to the budget has been determined. The difference between this study and previous research is that it is located in the research location and this study focuses more on the impact of village fund spending on increasing the income of rural communities. The amount of Village Fund Allocation allocated to each village in North Toraja Regency in 2020 is as follows:

Table 1 Allocation of Village Fund 2016-2020

| Years | VILLAGE FUND PAGU | INFRASTRUCTURE |
|-------|--------------------|--------------------|
| 2016 | Rp 92,345,546,000 | Rp 72,345,546,000 |
| 2017 | Rp 95,590,745,000 | Rp 75,345,745,000 |
| 2018 | Rp 109,601,625,000 | Rp 79,601,625,000 |
| 2019 | Rp 133,918,314,000 | Rp 103,918,314,000 |
| 2020 | Rp 136,239,743,000 | Rp 106,239,743,000 |

Source: Data processed from village archives in 2020

Based on Table 1, the North Toraja Regency Government provides the highest Village Fund Allocation in the Village, namely in 2020 amounting to Rp. 136,239,743,000, village funds are mostly allocated for lembang infrastructure both in the form of road construction and lembang irrigation facilities, therefore village funds always increase every year. because it is hoped that the central government, the village community can enjoy an increase in income through work done in the village. Therefore, accountability and transparency are needed in using the Village Fund Allocation (VFA) to manage these funds properly and improve physical development and empowerment for the welfare of the village community.

However, in its implementation, problems often occur in various regions / villages, namely that the contribution of village fund allocations in financing village expenditures is greater than the contribution of the village's original income to village expenditure. This is because the village's original income is still small compared to the allocation of village funds. As research conducted by Oktora (2013), which states that PAD has a less close relationship with capital expenditure because the proportion of PAD in the composition of Regional Income is low. The results of Ferdiansyah's research (2018) show that the Special Allocation Fund and the General Allocation Fund have a significant effect on regional spending, while the Regional Original Income and the Balanced Fund do not have a significant effect on Regional Expenditure. Untung (2017) concluded that PAD and DAU have an effect on Regional Expenditures while DAK has no effect on Regional Expenditures. Suhairi (2016), states that village income has a very close relationship with village spending. Asni's research (2013) found that ADD can be a supporting instrument in realizing village independence.

Based on the existing phenomenon that most of the village communities in North Toraja Regency are people who still need or depend on good village funds, the management of VFA should be oriented towards improving the welfare of the community. To achieve these goals, it is necessary to manage VFA, especially in the villages of North Toraja Regency in a transparent manner and in accordance with the existing development work program plans at the village level with the use of VFA that is right on the targets and goals that are desired by the Village Government and the community for increasing the income of the village community so that researchers feel the need to conduct a study with the topic "Analysis of Factors Affecting the Accountability of Village Fund Allocation Management in North Toraja Regency"

II. LITERATURE REVIEW:-

Grand Theory (agency theory)

Agency theory arises because of the existence of a relationship between agents and principals. Agents are contracted to perform certain tasks for the principal and have responsibility for the duties assigned by the principal. The principal has an obligation to reward the agent for services provided by the agent. The existence of differences in interests between agents and principals is what causes agency conflicts. Principals and agents both want the maximum profit. Principals and agents also both try to avoid risk (Belkaouli in Bandariy, 2011: 14).

The agreement or contract referred to here is delegation of authority to the agent to carry out all work responsibly. In this case, with the management of village funds by the village government (agent), in accordance with the principles of good governance they are accountable to the government which has made law number 6 of 2014 concerning villages and stands for village community (principal) as a mandate in carrying out their duties development and governance in the village.

Village Fund

Village Funds are funds sourced from the APBN allocated to villages and transferred through the Regency / City APBD annually, to finance the implementation of village authority based on rights of origin and village scale local authority. According to Law No. 23 of 2014 article 294 paragraph 3, village funds are

allocated by the Central Government to fund governance, implementation of development and community development, as well as empowerment of village communities in accordance with the provisions of the law on villages. According to the Regulation of the Minister of Villages for Disadvantaged Areas and Transmigration No. 21 of 2015, village funds are funds sourced from the State Revenue and Expenditure Budget allocated to Villages that are transferred through the Regency / City APBD and used to fund governance, implementation of development, community development, and community empowerment.

The Village Fund is different from the Village Fund Allocation, the Village Fund (DD) is the obligation of the Central Government to allocate budget transfers to villages in the APBN as a form of recognition and appreciation to villages. Whereas the Village Fund Allocation (ADD) is the obligation of the district / city government to allocate a budget for the village which is taken from the Production Sharing Fund (DBH) and the General Allocation Fund (DAU) which is a balance fund.

Transparency in the management of village funds

Teamwork is a necessity in realizing work success. Teamwork will be a driving force that has energy and synergy for individuals who are members of teamwork. Without good cooperation, there will be no bright ideas. As stated Bachtiar (2004) that "Cooperation is the synergy of strengths of several people in achieving one desired goal. Cooperation will unite the power of ideas that will lead to success ". A team is a unit consisting of two or more people who interact and coordinate their work for a specific purpose. This definition has 3 (three) components. First, it takes two or more people. Second, people on a team have regular interactions. Third, people on a team have the same goal. Each team and individual is closely related to cooperation built with awareness of achievement and performance. In cooperation, various solutions will appear that are not resolved individually. The advantage that can be relied on in teamwork is the emergence of various solutions in synergy from various individuals who are members of the teamwork.

Village Apparatus Competence

In general, competence is defined as skills, skills and abilities which are characteristics of a person in successfully doing a job (Widyatama, Novita and Diarespati, 2017). Competence is literally defined as skills, abilities, and authority and etymologically, competence is defined as a dimension of the behavior of a person who has good skills, knowledge, and behavior to carry out a job (Sutrisno, 2009). Competence is the capacity of individuals, institutions, or systems to carry out their functions and responsibilities effectively and efficiently in order to achieve predetermined goals (Sugiarti and Yudianto, 2017). In facing organizational demands in the form of rapid changes, complex problems, and an uncertain future, competence is needed by public or private organizations. Competencies that contain several key behaviors that are important for carrying out a role in realizing work with satisfactory performance (Sutrisno, 2009).

Several aspects contained in the concept of competence are explained in Sutrisno (2009: 204):

1. Knowledge (knowledge), is cognitive awareness in learning according to company needs.
2. Understanding, is the cognitive and affective depth possessed by individuals in understanding job conditions and characteristics effectively and efficiently.
3. Ability (skill), is something that is owned by an individual to carry out the duties and jobs assigned to the individual.
4. Value (value), is the standard of behavior that is believed by a person.
5. Attitude, is a feeling or reaction to external stimuli.
6. Interest (interest), is a person's tendency to do something.

Competence can be learned and can also come from within a person. Competence has two meanings: (1) Areas of ability, knowledge, and skills that can be learned through education and training in the form of conceptual knowledge and work activities, (2) Competencies which are traits and motives that are embedded in oneself. someone in the form of self-confidence, resistance to pressure and the desire to have achievement. Competence can be assessed by several dimensions, namely knowledge, abilities, and attitudes or behavior (Mada, Kalangi and Gamaliel, 2017).

Society Participation

The provision of Village Funds in large enough amounts to villages can also be a reflection of the realization of good governance, where the government and the community have a close relationship and at the same time increase community participation, thereby encouraging accountability, transparency and responsiveness of local governments. In accordance with what has been expressed by Haryanto (2007) that the principles of good governance, including community participation, upholding the rule of law, growth of transparency built on the basis of free flow of information and information need to be accessible to interested parties and adequate, care for stakeholders oriented towards consensus, equality, effectiveness and efficiency,

accountability, and the existence of a strategic vision.

Adisasmita (2006) has several reasons for the community to participate and be encouraged to participate, namely: (1) The community truly understands the state of the community's social and economic environment; (2) The community is able to analyze the causes and effects of various events that occur in society; (3) The community is able to formulate solutions to overcome problems and obstacles faced by the community; (4) The community is able to make use of its development resources to increase production and productivity in order to achieve community development targets; and (5) Society by increasing its human resource capacity and willingness, so that based on strong self-confidence and self-reliance, it is able to eliminate most dependence on outsiders.

Research Methods:

This study aims to analyze and explain the Analysis of Factors Affecting the Accountability of Village Fund Allocation Management in North Toraja Regency. Qualitative with descriptive description. This research is a causality research where there is a relationship between two or more variables that are causal. The data analysis method in this study is multiple linear regression analysis (Multiple Regression Analysis). This research data is processed using the Statistical Package for Social Science (SPSS) program, using data collection techniques using a questionnaire. The number of samples in this study were 62 respondents. The variables in this study were accountability, transparency, competence and participation.

III. RESULTS:-

Description of Research Results

Multiple Linear Regression Analysis Test

By using the tool of the SPSS Version 25 data analysis program, the regression coefficient value for each variable which includes transparency, HR competence and community participation is obtained which is included in the following model:

$$Y = -3.201 + 0,538X_1 + 0,381X_2 + 0,353X_3$$

The multiple linear regression equation above can be interpreted as follows:

1. The multiple linear regression formula above obtained a constant value of -3,201.

Table 2 Results of regression calculations

| Model | | Unstandardized Coefficients | | Coefficients ^a | t | Sig. | Collinearity Statistics | |
|-------|---------------|-----------------------------|------------|--------------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Standardized Coefficients Beta | | | Tolerance | VIF |
| 1 | (Constant) | -3.201 | 2.958 | | -1.082 | .284 | | |
| | Transparency | .538 | .122 | .371 | 4.424 | .000 | .831 | 1.204 |
| | Competence | .381 | .089 | .401 | 4.253 | .000 | .658 | 1.520 |
| | Participation | .353 | .116 | .273 | 3.042 | .004 | .727 | 1.376 |

a. Dependent Variable: Accountability of Village Fund Management

Source: Primary data processed, 2021

2. The transparency regression coefficient (X1) is 0.538 which means that there is a positive and significant effect of transparency on the accountability of village fund management in North Toraja Regency of 0.538 so that if the transparency score increases by 1 point it will be followed by an increase in the accountability score for village fund management by 0.538 points.
3. The competency regression coefficient (X2) of 0.353 means that there is a positive and significant influence of competence on the accountability of village fund management in North Toraja Regency of 0.353 so that if the competency score increases by 1 point it will be followed by an increase in the accountability score of village fund management by 0.353 points.
4. The participation regression coefficient (X3) of 0.381 means that there is a positive and significant influence of competence on the accountability of village fund management in North Toraja Regency of 0.381 so that if the participation score increases by 1 point it will be followed by an increase in the accountability score of village fund management by 0.381 points.

Partial Testing (t-test)

To test the variable partially or individually the independent variable (X) on the dependent variable (Y) can be used t test. This can be seen in the results of the analysis of SPSS version 25 data processing which are contained in the following table:

Table 3 Results of the t test

| Model | | Unstandardized Coefficients | | Coefficients ^a | | t | Sig. | Collinearity Statistics | |
|-------|---------------|-----------------------------|------------|---------------------------|--|--------|------|-------------------------|-------|
| | | B | Std. Error | Standardized Coefficients | | | | Tolerance | VIF |
| | | | | Beta | | | | | |
| 1 | (Constant) | -3.201 | 2.958 | | | -1.082 | .284 | | |
| | Transparency | .538 | .122 | .371 | | 4.424 | .000 | .831 | 1.204 |
| | Competence | .381 | .089 | .401 | | 4.253 | .000 | .658 | 1.520 |
| | Participation | .353 | .116 | .273 | | 3.042 | .004 | .727 | 1.376 |

a. Dependent Variable: Accountability of Village Fund Management

Source: Primary data processed, 2021

From the description of the t test using the SPSS version 25 data analysis program, it is known that the four independent / independent variables (X) have a positive and significant effect on the accountability of village fund management in North Toraja Regency with the following summary:

1. The transparency document variable (X1) with tcount 4,424 > t table 1,671.
2. Competence variable (X2) with tcount 4.253 > t table 1.671.
3. Participation variable (X3) with tcount 3.042 > t table 1.671.

Simultaneous Testing (Test-F)

The F test serves to test the transparency, competence, and participation variables whether the four variables studied simultaneously affect the accountability of village fund management in North Toraja Regency. The analysis was carried out using the SPSS version 25 data processing tool which can be described in Table 4 following:

Table 4 F test results

| Model | | ANOVA ^a | | | | |
|-------|------------|--------------------|----|-------------|--------|-------------------|
| | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 364.690 | 3 | 121.563 | 37.746 | .000 ^b |
| | Residual | 186.794 | 58 | 3.221 | | |
| | Total | 551.484 | 61 | | | |

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Source: Primary data processed, 2021

Because the value of Fcount is 37,746, it means that the independent / independent variable (X) which includes transparency, competence and participation simultaneously affects the accountability of village fund allocation management in North Toraja Regency, it can be said to be significant because the test shows that the result of Fcount = 37,746 is greater than F table = 2.76 or it can be said that Ho is rejected and Ha is accepted.

Dominant Testing (Beta Test)

Beta test is to test the independent / independent variables (X) which has the most dominant influence on the dependent / independent variable (Y) by showing the variable that has the highest standardized beta coefficient. Based on the results of data processing using SPSS 25, it can be seen in the following table:

Table 5 Beta test results

| Model | | Unstandardized Coefficients | | Coefficients ^a | | t | Sig. | Collinearity Statistics | |
|-------|---------------|-----------------------------|------------|---------------------------|--|--------|------|-------------------------|-------|
| | | B | Std. Error | Standardized Coefficients | | | | Tolerance | VIF |
| | | | | Beta | | | | | |
| 1 | (Constant) | -3.201 | 2.958 | | | -1.082 | .284 | | |
| | Transparency | .538 | .122 | .371 | | 4.424 | .000 | .831 | 1.204 |
| | Competence | .381 | .089 | .401 | | 4.253 | .000 | .658 | 1.520 |
| | Participation | .353 | .116 | .273 | | 3.042 | .004 | .727 | 1.376 |

a. Dependent Variable: Accountability of Village Fund Management

Source: Primary data processed, 2021

Based on the results of the standardized beta value, it is known that among the variables of transparency, competence and participation, the one that has the greatest influence on the accountability of village fund management in North Toraja Regency is the competency variable (X2) of 0.401 or 40.1%.

This study also found the magnitude of the influence of the independent variables on the dependent variable which can be seen from the value of the coefficient of determination (Adjusted R square) and can be seen in the following table:

| Model Summary^b | | | | | |
|----------------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .813 ^a | .661 | .644 | 1.79460 | 1.397 |

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Source: Primary data processed, 2021

The value of the coefficient of determination (Adjusted R square) is 0.644 which means that the independent / independent variable (X) which includes transparency, competence and participation contributes to the variation in the accountability of village fund management in North Toraja Regency by 64.4%, while the remaining 35, 6% is influenced by other variables not included in this study.

IV. DISCUSSION:

The Effect of Transparency on the Accountability of Village Fund Management

Transparency in its implementation can be equated with openness in carrying out the decision-making process and openness in presenting material and relevant information about village government organizations. Transparency is the main value of the government system, the main context of government activities must be believed to be based on transparency. There are public forces that demand greater transparency. In essence, it has something to do with the acceleration and influence of private organizations, as well as the increasing population. This is an increasingly strong public demand for transparency.

Through hypothesis testing, it is shown that the tcount of 4,424 is greater than the t table of 1.671, which means that the transparency variable has a positive and significant effect on the accountability of village fund management in North Toraja Regency, thus the hypothesis is accepted. This means that improving transparency will increase the accountability of village fund management, and vice versa, decreasing transparency will reduce the effectiveness of village fund management.

Effect of Competence on Accountability of Village Fund Management

Through hypothesis testing, it was shown that the tcount of 4.253 was greater than the t table of 1.671 with a significance level of 0.000, which is less than 0.05, which means that the quality of human resources has a positive and significant effect on the effectiveness of village fund management in North Toraja Regency, thus hypothesis is accepted. This means that improving the quality of village apparatus will increase the accountability of village fund management, and vice versa, a decrease in competence will reduce the accountability of village fund management.

This research is in line with what has been researched by Aditya Nugroho Jati (2015) with the title Village Apparatus Competence in Facing Law No. 6 of 2014 (Case Study on Budget Management in South Toapaya Village) where the results of this study state that the competence of village officials can be seen through knowledge, understanding, abilities, values, attitudes, interests. The competence of village officials in South Toapaya Village in collecting village funds is right on target. Likewise with Nurul Nadila Iward's research (2017) which states that human resource competence, the use of information technology and accountability have a positive effect on the quality of regional financial reports.

The Effect of Community Participation on the Accountability of Village Fund Management

The results of this study obtained that t count for the variable giving TPP is greater than t table, namely $3.042 > 1.671$ and the significance value is smaller than 0.05, namely 0.004. So, the community participation variable has a positive and significant influence on the accountability of village fund management, thus the hypothesis is accepted. The value of the Beta coefficient (standardized coefficient) of the influence of the community participation variable on the accountability of village fund management is 0.273 which means that the community participation variable contributes 27.3% to the ups and downs in the accountability of village fund management in North Toraja Regency.

The results of this study are in line with the concept of participation put forward by Utami and Efrizal (2013) which states that community participation is the involvement of the community in government activities, so that it has an impact on the process of evaluating and controlling government performance and minimizing

abuse of authority. Realizing an effective budget requires public participation to provide input in the formulation of budget direction and policies. The community is expected to be involved in the preparation of the APBD and the community will also control all government policies in the field. Without strong control from the community, various forms of irregularities are very likely to occur, so one thing that is important for the public to know is the budget preparation mechanism carried out by the local government. The community already knows how the actual budget preparation process is, so it is hoped that the community will be involved in budget supervision (Rahayu, 2010).

V. CONCLUSION:

Based on the results of the research and discussion above, it can be concluded:

1. Transparency has a significant effect on the accountability of village fund management in North Toraja Regency. Thus, the more transparent the financial managers, the more effective the management of village finances in North Toraja Regency.
2. Apparatus competence has a significant effect on the accountability of village fund management in North Toraja Regency. In other words, the better the quality of human resources, the better the management of village finances in North Toraja Regency.
3. Participation has a significant effect on the accountability of village fund management in North Toraja Regency. In other words, the more the community or stakeholders are involved in the planning process, the more accountable the village financial management is in North Toraja Regency.

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