



Research Paper

Accountability and People Participation Effects towards Regional Budget Allocation Management in North Toraja District

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ABSTRACT: This research aims to analyze the effect of accountability and people participation, as well as both combined, towards regional budget allocation management in North Toraja District. This research uses quantitative approach, which means to explain the position of observed variables as well as a variable's relationship with the other (Sugiyono, 2010). The research gave the following results: Accountability and people's participation affects positively and significantly towards regional budget allocation, and they both together also affect positively and significantly towards the management of regional budget allocation.

KEYWORDS: Accountability, Regional Budget Management, North Toraja District

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I. INTRODUCTION

Based on initial observation, it is found that regional budget management in North Toraja District is not going well. This is determined with the accountability of some villages that are not responsible in appropriate budget management that is in accordance to the village budget management principles, so that in some village the revenue budget is not all realized yet. This is caused by the lack of planning done by the village government in the management, causing the village revenue not realized (<http://www.bpkp.go.id>). Through this research, the researcher will analyze some factors which affect the village budget allocation management in North Toraja District.

II. LITERATURE REVIEW

2.1. Theoretical Basis

2.1.1. Accountability Concept

Accountability is the capability of giving answers towards higher authorities for a person/group's attitude towards wide society in an organization (Syahrudin Rasul, 2002), meanwhile according to UNDP in Andriani.M (2019), accountability is an evaluation towards the process of organization activity/performance implementation to be accounted for as well as a feedback to organization leader to improve organizational performance in the future.

2.1.2. People Participation Concept

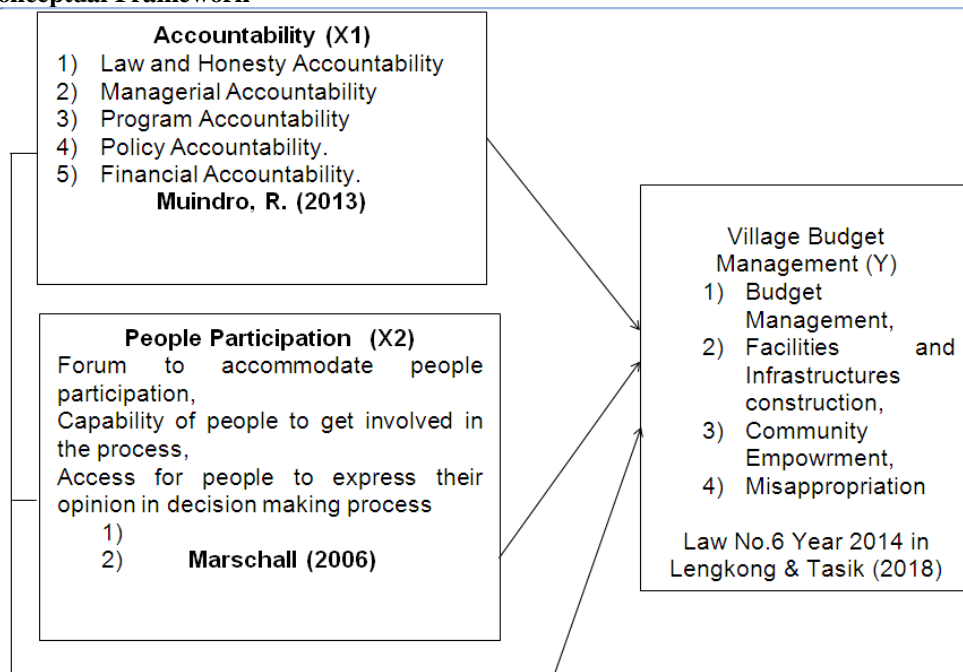
According to Isbandi (2007), People Participation is the opt-in of the people in identifying the existing problems and potentials in society, choosing and making a decision, effort to solve a problem, and people's opt-in in evaluating the change happening.

2.1.3. Village Budget Allocation Management Concept

Village budget management is budget which comes from the state budget (APBD) which is used for the village development and as village revenue.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



Picture 1. Conceptual Framework

3.2. Hypothesis

3.2.1. Accountability Effect towards Village Budget Management

Accountability affects positively and significantly towards village budget management in North Toraja District

3.2.2. People Participation Effect towards Village Budget Management

People Participation affects positively and significantly towards village budget management in North Toraja District

3.2.3. Accountability together with People Participation Effect towards Village Budget Management

Accountability together with People's Participation affects positively and significantly towards village budget management in North Toraja District

IV. RESEARCH METHOD

4.1. Research Design

This research uses quantitative approach which means to explain the position of observed variables as well as the relationship of one variable and the others (Sugiyono, 2010). This research is meant to test the previously formulated hypothesis. This research will explain the causal relations between variables through hypothesis testing. In this research, the analysis method used is the multiple linear regression analysis path.

4.2. Research Time and Location

This research will be done for two months by focusing towards villages in North Toraja District.

4.3. Sample and Population

Population of this research is every village people in North Toraja District. The sample determination technique is by using purposive sampling, which determines samples through several consideration which aims so that the data obtained could be more representative. The sample in this research is the village employee/budget manager which has knowledge of village budget allocation. Sample number is 111 people village employees which manage village budget. The sample determination is based on existing village numbers in North Toraja District, which is 111 villages, so that every village is represented by 1 village budget management employee.

4.4. Data Gathering Technique

1. Observation

A form of research by doing observation, by directly or indirectly giving questionnaires to respondents.

2. Wawancara

One of the data gathering technique by directly doing interview with the source, but could also be done indirectly by giving the questions list to be answered in another time. Instrument that could be used are interview guidelines or checklist.

3. Documentation

Data gathering technique by collecting documents, literatures, scientific writings that are relevant to the research.

4. Questionnaire

Data gathering technique by giving data or spreading question list towards respondents, with the hope of obtaining information from the questionnaire answered by respondents.

4.5. Measuring Scale

The scale used in this research is the Likert scale. By the consideration of this analysis tool could be better for data processing, in which the data is in form of correlation coefficient or total score. Scale level that is used is the ordinal scale. In the Likert Scale, questions are divided into five weights, those are:

- 1) "Strongly Agree" Answer, weighted = 5
- 2) "Agree" Answer, weighted = 4
- 3) "Not Sure" Answer, weighted = 3
- 4) "Disagree" Answer, weighted = 2
- 5) "Strongly Disagree" Answer, weighted = 1

4.6. Data Analysis Technique

In analyzing data, the researcher gathers, classifies, analyzes, and interprets the data so that it could give clear image of observed problem. The analysis method used in this research is:

1. Descriptive Analysis

Used to analyze data by describing or displaying gathered data as it is, without means of making a general conclusion (Sugiyono, 2016)

2. Instrument Testing (Validity and Reliability)

Testing the data quality is done by validity and reliability test using the help of SPSS 21 software. Data validity test is to measure the validity of an item in the questionnaire. A questionnaire is said valid if the questions are able to reveal something that is going to be measured by using convergent validity test.

Validity test is an analysis of towards a measurement that shows levels of validity of a questionnaire. According to Pramesti (2016) validity shows how far a test or what measuring operations has to be measured.

Reliability test is a tool to measure consistency of a questionnaire which is an indicator from variable or construct. A questionnaire will be said reliable if someone's answer towards a question is consistent or stable from time to time. A variable is said reliable if the Cronbach Alpha Value $\geq 0,60$ (Pramesti, 2016). Reliability test could also be measured by Cronbach Alpha statistic test.

4.7. Operational Definition

Table 1. Operational Definition

Variable	Definition	Indicator
Accountability (X1)	Accountability is responsibility from someone/group which had been given an obligation to finish a job	1) Law and Honesty Accountability 2) Managerial Accountability 3) Program Accountability 4) Policy Accountability. 5) Financial Accountability. Muindro, R. (2013)
People Participation (X2)	People Participation is the opt-in of people in development management that is happening in society	1) Forum to accommodate people participation, 2) Capability of people to get involved in the process, 3) Access for people to express their opinion in decision making process Marschall (2006)
Village Budget Management (Y)	Village budget management is budget which comes from the state budget (APBD) which is used for the village development and as village revenue.	1) Budget Management, 2) Facilities and Infrastructures construction, 3) Community Empowment, 4) Misappropriation Law No.6 Year 2014 in Lengkong & Tasik (2018)

V. RESULTS

5.1. Respondents' Result

5.1.1. Respondents' Opinion Description of Accountability (X1)

Respondents' opinion description of Accountability variable could be seen in the table below:

Table 2. Respondents' Opinion of Accountability

No	Question	Respondents' Answer Percentage					Avg
		SD	D	NS	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	Budget management steps is through the right procedures and involving society elements	12	2	2	49	52	4.09
2	Budget is served openly, fast, and accurate towards society	12	4	7	48	46	3.96
3	Every program done has to be reported in detail.	14	10	4	52	37	3.75
4	Public and Group Importance becomes a consideration and main attention in village budget allocation	12	8	3	69	25	3.74
5	People could easily access and get responsibility report of budget usage details fast and accurate	6	1	2	52	50	4.25

Source: Primary Data (2021)

Based on the table above, it is known that composing indicator in whole has shown high and very high results. The highest opinion is in the statement "People could easily access and get responsibility report of budget usage details fast and accurate" with the average value of 4,25, meanwhile the lowest respondent opinion is the statement "Public and Group Importance becomes a consideration and main attention in village budget allocation" with the average value of 3,74.

Based on the interview result with the village head in North Toraja District, it shows that budget management step is already through the right procedures and involving society elements and budget is served openly.

5.1.2. Respondents' Opinion Description of People Participation Variable (X2)

Respondents' opinion description of Accountability variable could be seen in the table below:

Table 3. Respondents' Opinion of People Participation

No	Question	Respondents' Answer Percentage					Avg
		SD	D	NS	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	The existence of Development Planning Discussion (Musrenbang) of village which always contain the aspirations of village people	6	2	1	51	57	4.29
2	I feel the village people is always involved in planning and implementing village budget allocation	5	2	5	50	55	4.26
3	I feel the village people is ready to contribute by giving ideas, skills, and energy for the village program	6	2	1	52	56	4.28

Source: Primary Data (2021)

Based on the table above, it is known that composing indicator in whole has shown high and very high results. The highest opinion is in the statement "The existence of Development Planning Discussion (Musrenbang) of village which always contain the aspiration of village people" with the average value of 4,29, meanwhile the lowest respondent opinion is the statement "I feel the village people is always involved in planning and implementing village budget allocation" with the average value of 4,26.

Based on the interview result with the village head in North Toraja District, stated that the Development Planning Discussion (Musrenbang) of village exists, which always contain the aspirations of the

village people, and the village people is always involved in planning and implementing village budget allocation.

5.1.3. Respondents' Opinion Description of Village Budget Management Variable (Y)

Respondents' opinion description of Village Budget Management Variable (Y) could be seen in the table below:

Table 4. Respondents' opinion description of Village Budget Management

No	Question	Respondents' Answer Percentage					Avg
		SD	D	NS	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	Village budget management involves village apparatuses and every village people	4	2	2	62	47	4.25
2	Facilities and infrastructure construction uses the village budget	4	2	8	60	43	4.16
3	Village people empowerment program comes from village budget allocation	4	6	9	56	42	4.08
4	Village apparatuses makes SOP in using village budget so that misappropriation of budgets could be avoided	4	2	8	62	41	4.15

Source: Primary Data (2021)

Based on the table above, it is known that composing indicator in whole has shown high and very high results. The highest opinion is in the statement "Village budget management involves village apparatuses and every village people" with the average value of 4,25, meanwhile the lowest respondent opinion is the statement "Village people empowerment program comes from village budget allocation" with the average value of 4,08. Based on the interview result with the village head in North Toraja District, stated that Village budget management involves village apparatuses and every village people.

5.2. Data Analysis Result

5.2.1. Multiple Linear Regression Analysis

Table 5 Coefficients

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1					
	(Constant)	4.214	.526	8.018	.000
	ACCOUNTABILITY	.155	.039	.187	.000
	PEOPLE.PARTICIPATION	.731	.043	.797	.000

a. Dependent Variable: VILLAGE BUDGET MANAGEMENT

From the table above, *Unstandardized Coefficients* column shows that accountability and people participants values are each 0,155 and 0,731 respectively, meanwhile the *constant parameter* is 4,214.

Based on the value, multiple regression equation is:

$$Y = 4,214 + 0,155 X_1 + 0,731 X_2$$

The equation above could be explained as:

- 1) Value of 4,214 in accountability variable (X_1) is 0 (zero), then the village budget management (Y) value is 4,214
- 2) Value of 0,155 in accountability variable (X_1) is positive, so it is known that the better the accountability, the better the village budget management
- 3) Value of 0,731 in people participation (X_2) is positive, so it is known that the better the people's participation, the better the village budget management

5.3. Hypothesis Test

a) T Test

1. Hypothesis 1

For the calculation result, t count for Accountability variable is 3,995 and by using level significance of 5%, t table of 1982 is obtained, where t table is obtained from $dk = n-k (111-3) = 108$ (Siregar, 2012) which means the t count is greater than t table, that is $3,995 > 1,982$. As for sig value on table is 0,000 because sig is smaller or less than 0,05 which states that accountability has a positive and significant impact towards village budget management. Therefore, the hypothesis which stated accountability has a positive and significant impact towards village budget management is accepted.

2. Hypothesis 2

For the calculation result, t count for people participation is 17.037 and by using level significance of 5%, t table of 1,982 is obtained, where t table is obtained from $dk = n-k (111-3) = 108$ (Siregar, 2012), which means t count is greater than t table, that is $17.037 > 1,982$. As for sig value on table is 0,000 because sig is smaller smaller or less than 0,05 which states that people participation has a positive and significant impact towards village budget management. Therefore, the hypothesis which stated people participation has a positive and significant impact towards village budget management is accepted.

b) F Test

1. Hypothesis 3

Table 6. Anova

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3036.393	2	1518.197	520.050	.000 ^b
	Residual	332.803	114	2.919		
	Total	3369.197	116			

2.

a. Dependent Variable: VILLAGE.BUDGET.MANAGEMENT

b. Predictors: (Constant), PEOPLE.PARTICIPATION, ACCOUNTABILITY

From the calculation result, F count of 520.050 (anova table) and by using level significance of 5%, F table of 3,08 is obtained, where F table is obtained from $df1 = k-1 (3-1) = 2$ dengan $df2 = n-k (111-3) = 108$ (Siregar, 2012) which means F count is greater than F better, that is $520.050 > 3,08$, as for sig value on table is 0,000 smaller or less than 0,005 states that accountability (X1) and people participation (X2) variables affects simultaneously towards Village Budget Management variable (Y). Therefore, it can be concluded that the hypothesis which states

accountability (X1) and people participation (X2) variables together affect significantly towards village budget is accepted.

VI. DISCUSSION

6.1. Accountability Effect Towards Village Budget Management

An accountable village budget management is a responsible budget management, starting from planning, execution, administration, to village budget report. The achievement of accountability is a main target of public sector reformation. Generally, accountability could be defined as a form of obligation to take on account a success or a failure of organizational execution in achieving goals set for previous periods that is done periodically (Mustofa, 2012). An effective accountability is achieved when information given is easily understandable. Society as the side who gives trust to the government to manage public budget has the right to get government budget information to do evaluation towards the government (Mardiasmo, 2002)

Calculation result of t count for Accountability variable is 3,995 and by using level significance of 5%, t table of 1982 is obtained, where t table is obtained from $dk = n-k (111-3) = 108$ (Siregar, 2012) which means the t count is greater than t table, that is $3,995 > 1,982$. As for sig value on table is 0,000 because sig is smaller or less than 0,05 which states that accountability has a positive and significant impact towards village budget management. Therefore, the hypothesis which stated accountability has a positive and significant impact towards village budget management is accepted.

The research result shows that the better the accountability, it will increase village budget management. Research result also shows the respondents' opinion of Accountability towards Village Budget Management, which shows the average respondents' opinions is in high/good, even though there are still some "Not Sure" or "Disagree" of village budget management.

Based on the interview result with village head in North Toraja District, who stated accountability is already good enough, but needs to be improved more. This is showed by budget management step that is already through the right procedures and involving society elements and budget is served openly to the people. Besides that, every program done has to be reported detailly, as well as Public and Group Importance becomes a consideration and main attention in village budget allocation. People could easily access and get responsibility report of budget usage details fast and accurate

This is in accordance with Firdaus, A., Suharno, S., & Sunarti, S.,(2020) research which stated that accountability affects significantly towards village budget allocation.

6.2. People Participation Effect Towards Village Budget Management

People participation is the opt-in of society in governmental activities, and effects on evaluating and performance controlling on government rights and minimizing misappropriation. To achieve an effective budget, people's participation to give suggestion in directional and budget policy planning is needed (Utami & Efrizal, 2013).

Statistic calculation results shows the t count for people participation is 17.037 and by using level significance of 5%, t table of 1,982 is obtained, where t table is obtained from $dk = n-k (111-3) = 108$ (Siregar, 2012), which means t count is greater than t table, that is $17.037 > 1,982$. As for sig value on table is 0,000 because sig is smaller smaller or less than 0,05 which states that people participation has a positive and significant impact towards village budget management. Therefore, the hypothesis which stated people participation has a positive and significant impact towards village budget management is accepted.

Research result shows that the better the people participation, the more will village budget management improve. Research result also shows the respondents' opinion about people participation towards village budget management, which shows the average of respondents' opinion are high/good, although there are still some "Not sure" and "Disagree" opinions.

Based on the interview result with village head in North Toraja District, who stated that for village people participation is already good enough but needs to be improved more. This is showed by The existence of Development Planning Discussion (Musrenbang) of village which always contain the aspirations of village people, as well as the village people is always involved in planning and implementing village budget allocation. Besides that, the village people is ready to contribute by giving ideas, skills, and energy for the village program execution.

This is empowered by the research result of Junaidi et al (2004), which shows participation has a significant effect towards the Effectivity of Village Budget Allocation (ADD) variable.

6.3. Accountability together with People Participation Effects towards Village Budget Management

An accountable village budget management is a responsible budget management, starting from planning, execution, administration, to village budget report. The achievement of accountability is a main target of public sector reformation. Generally, accountability could be defined as a form of obligation to take on account a success or a failure of organizational execution in achieving goals set for previous periods that is done periodically (Mustofa, 2012). An effective accountability is achieved when information given is easily understandable. Society as the side who gives trust to the government to manage public budget has the right to get government budget information to do evaluation towards the government (Mardiasmo, 2002), as for People participation, is the opt-in of society in governmental activities, and effects on evaluating and performance controlling on government rights and minimizing misappropriation. To achieve an effective budget, people's participation to give suggestion in directional and budget policy planning is needed (Utami & Efrizal, 2013).

From the calculation result, F count of 520.050 (anova table) and by using level significance of 5%, F table of 3,08 is obtained, where F table is obtained from $df1 = k-1 (3-1) = 2$ dengan $df2 = n-k (111-3) = 108$ (Siregar, 2012) which means F count is greater than F better, that is $520.050 > 3,08$, as for sig value on table is 0,000 smaller or less than 0,005 states that accountability (X1) and people participation (X2) variables affects simultaneously towards Village Budget Management variable (Y). Therefore, it can be concluded that the hypothesis which states

accountability (X1) and people participation (X2) variables together affect significantly towards village budget is accepted.

In data processing result of determination coefficient (R^2) shows that Accountability and People Participation variable could explain the village budget management variable as great as 90,1% and the rest is 0,0% which are the variables not included in this research.

The research result shows that if accountability and people participation together becomes better, it will improve village budget management. Research result also shows the respondents' opinion about accountability and people participation towards village budget management which shows the average respondents' opinion of high/good, even though there are still some "Not Sure" and "Disagree" responses.

The same thing is resulted in the research of Kartika, D. I. (2009) with the title of *The Effects of Accountability and People Participation Towards Village Budget Management (Survey Towards Tebing Tinggi Subdistrict of Empat Lawang District)*, where the results showed that accountability and people participation together affects positively and significantly towards village budget management.

VII. CONCLUSION AND SUGGESTION

7.1. Conclusion

1. Accountability affects positively and significantly towards village budget management, which means that better accountability will also improve village budget management in North Toraja District
2. People's Participation affects positively and significantly towards village budget management, which means that better People's Participation will also improve village budget management in North Toraja District
3. Accountability together with People's Participation affects positively and significantly towards village budget management, which means that better Accountability together with People's Participation will also improve village budget management in North Toraja District

7.2. Suggestion

1. Village apparatus needs to improve the village budget accountability especially policy accountability indicator which is the smallest or weakest indicators by prioritizing public and group importances that becomes consideration and main attention in village budget allocation.
2. Village apparatus needs to improve village people participation especially indicator of people's capability involving in the process, which becomes the smallest or weakest indicator by involving the village people in planning and execution about village budget management.
3. Village apparatus needs to improve the village budget management especially indicator of village people empowerment, which becomes the smallest or weakest indicator by making village people empowerment programs so that they could be independent and has income source.

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