

Accountability and Community Participation in Village Fund Management: A Case Study of Midang Village, West Lombok

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Abstract

This study explores the role of accountability and community participation in the management of Village Funds (Dana Desa) in Midang Village, Gunung Sari District, West Lombok Regency. The Village Fund is a crucial instrument for supporting village development and community empowerment, originating from the State Budget (APBN). The research employs a quantitative approach, using a structured questionnaire and multiple regression analysis to examine the effects of accountability and community participation on Village Fund management. The results show that both accountability and community participation significantly influence the effectiveness of Village Fund management. Specifically, community participation has a stronger impact, with a positive correlation to improved fund utilization. The study highlights the importance of transparency, legal compliance, and community involvement in the planning, monitoring, and evaluation stages of fund management. These findings provide valuable insights for improving Village Fund management in Midang Village and offer recommendations for strengthening governance through enhanced community engagement and accountability mechanisms.

BACKGROUND

In Indonesia's governance system, villages play a crucial role in driving government operations and development. As the smallest administrative unit, villages have the authority to manage resources and finances allocated by both central and regional governments. Within the framework of regional autonomy, villages serve as the frontline in improving community welfare through development programs tailored to local needs. One of the main instruments for village development is the Village Fund (Dana Desa), which is sourced from the State Budget (APBN). The implementation of the Village Fund began following the enactment of Law No. 6 of 2014 on Villages, which regulates the allocation of specific budgetary funds to villages to support development and community empowerment.

According to Law No. 60 of 2014, the Village Fund is utilized for various purposes, including village infrastructure development, economic empowerment, and the enhancement of basic social services. The management of the Village Fund must be conducted transparently, accountably, and effectively to ensure that it truly benefits the village community. There are three key principles that must be applied in village financial management: transparency, accountability, and effectiveness. Transparency means that all information regarding the use of the Village Fund must be accessible to the public. Accountability requires that those managing the Village Fund must be able to account for every expenditure made. Meanwhile, effectiveness ensures that the funds used genuinely create a positive impact on village development.

Accountability in managing the Village Fund is essential to prevent misuse of the funds provided by the central government. This accountability covers various aspects, from planning and implementation to financial reporting. Village governments are required to report fund usage to the community and higher government authorities as a form of responsibility. In addition to accountability, community participation is also a key factor in the successful management of the Village Fund. Citizens have the right to be involved in the planning and monitoring processes of fund utilization. With community involvement, it is expected that the use of the Village Fund will be more aligned with actual and urgent needs in the village.

Community participation in managing the Village Fund can take various forms, such as involvement in village deliberations, participation in development programs, and oversight of budget realization. Active engagement from the community ensures that allocated funds are genuinely used for the collective benefit.

In Midang Village, located in Gunung Sari District, West Lombok Regency, the Village Fund has been utilized for various development and community empowerment programs. However, several challenges remain, particularly regarding accountability and transparency in village financial management.

Although the management of the Village Fund in Midang Village follows established procedures, several issues persist in its implementation. One of the main problems is the lack of community involvement in monitoring fund utilization. This can lead to suboptimal realization of planned development programs.



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Moreover, discrepancies between planning and implementation in village development programs still occur. Some projects funded by the Village Fund do not always proceed according to the original plans, either in terms of quality or completion time. This indicates room for improvement in the village fund management system.

The economic conditions of Midang Village residents also need to be considered in managing the Village Fund. According to available data, the number of low-income families in the village remains relatively high. Therefore, the use of the Village Fund should focus more on programs that enhance community welfare, such as skills training, business capital assistance, and basic infrastructure development.

Previous studies have extensively examined the impact of accountability and transparency on Village Fund management. Research suggests that villages with higher levels of accountability tend to have more effective fund utilization. Conversely, villages that lack financial transparency often encounter problems in executing development programs.

This study aims to explore in greater depth how accountability and community participation influence Village Fund management in Midang Village. By understanding the factors affecting village financial management, this research seeks to provide useful recommendations for the village government and local community. The research employs a quantitative approach through survey techniques, distributing questionnaires to the residents of Midang Village. The collected data will be analyzed to determine the extent of accountability and community participation in Village Fund management.

From this study, it is expected that solutions will be found to improve the effectiveness of Village Fund management in Midang Village. One strategy that can be implemented is increasing community involvement at every stage of village financial management, from planning to oversight. Additionally, the village government should enhance the capacity of village officials in financial management. Training on good financial governance can help village officials perform their duties more effectively and efficiently.

The importance of transparent and accountable Village Fund management should also be supported by stricter policies from regional and central governments. Improved monitoring mechanisms are necessary to ensure that fund usage aligns with community needs.

METHODOLOGY

This study employs an associative quantitative approach, which systematically examines relationships between variables to understand the impact of accountability and community participation on village fund management. The research aims to develop and apply mathematical models and statistical analysis to test hypotheses, providing empirical insights into village governance effectiveness.

Data collection involves a structured questionnaire distributed to respondents in Midang Village, Gunung Sari District, West Lombok Regency. The Likert scale is used to measure responses, with data processing conducted through statistical analysis tools, such as SPSS version 17.0. The study employs proportional random sampling, ensuring a representative sample of the village population.



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The study utilizes multiple regression analysis to assess the influence of accountability (X1) and community participation (X2) on village fund management (Y). Model validation tests, including the F-test (ANOVA) and the coefficient of determination (R²), are conducted to evaluate the significance and explanatory power of the independent variables. Hypothesis testing is performed using t-tests to determine the individual effects of each variable on the dependent variable.

RESULTS AND DISCUSSION

RESULTS

The results of the study indicate that accountability (X1) and community participation (X2) have a significant impact on the management of the Village Fund (Y). The multiple linear regression analysis produced the following equation:

$$Y = 15.616 + 0.200X_1 + 0.215X_2 + E \quad Y = 15.616 + 0.200X_1 + 0.215X_2 + E$$

This equation suggests that when accountability (X1) and community participation (X2) are at zero, the Village Fund management score remains at 15.616. The coefficient of accountability (0.200) implies that a 1% increase in accountability will improve Village Fund management by 0.200%, assuming other variables remain constant. Similarly, the coefficient of community participation (0.215) suggests that a 1% increase in community participation will enhance Village Fund management by 0.215%. The determination coefficient (R²) value was found to be 47.2%, meaning that accountability and community participation explain 47.2% of the variance in Village Fund management, while the remaining 52.8% is influenced by other factors such as transparency and government oversight. The F-test results (ANOVA) showed an F-value of 6.850, which is higher than the critical F-table value of 2.68 at a 5% significance level. The significance value (p = 0.002) confirms that accountability and community participation simultaneously have a significant effect on Village Fund management. Additionally, the t-test results indicate that accountability has a t-value of 1.772 with a p-value of 0.081, which is slightly above the 0.05 threshold, suggesting a weaker but still positive relationship. On the other hand, community participation has a stronger effect, with a t-value of 2.125 and a p-value of 0.037, indicating a significant positive relationship with Village Fund management.

Tabel 1
Hasil Uji Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.616	5.013		3.115	.003
	AKUNTABILITAS	.200	.113	.220	1.772	.042
	PARTISIPASI	.215	.101	.264	2.125	.037
	MASYARAKAT					

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ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	280.713	2	140.357	6.850	.002 ^b
	Residual	1372.772	67	20.489		
	Total	1653.486	69			

a. Dependent Variable: DANA DESA

b. Predictors: (Constant), PARTISIPASI MASYARAKAT, AKUNTABILITAS

The ANOVA test results indicate that the regression model used in this study is significant in explaining the variation in village fund management. The F value of 6.850 with a significance level of 0.002 (< 0.05) suggests that the independent variables, community participation and accountability, simultaneously influence village fund management. This means that the higher the level of community participation and accountability in managing village funds, the more effective their utilization will be.

From the Sum of Squares values, it is observed that the variation explained by the regression model is 280.713, while the unexplained variation (residual) is 1372.772. This indicates that although the regression model is significant, other factors beyond the tested variables also influence village fund management. However, the Mean Square value for regression (140.357) is considerably higher than that of the residual (20.489), demonstrating that the model is quite strong in explaining the relationship between the independent and dependent variables.

Overall, the ANOVA test results suggest that community participation and accountability play a crucial role in village fund management. Village governments can enhance the effectiveness of village funds by strengthening community involvement in planning and supervision, as well as ensuring accountability at every stage of fund management. These findings also support the importance of transparency in village financial governance to achieve sustainable development that aligns with community needs.

DISCUSSION

Based on the results of the analysis and hypothesis testing, it is evident that accountability significantly influences the management of village funds. The research findings indicate that the principle of accountability implemented in Midang Village has been applied in a transparent and responsible manner. This is reflected in the village government's financial accountability reports, which are submitted to both the higher government authorities and the community. The presence of APBDes (Village Budget) accountability reports serves as evidence that village fund management adheres to established regulations. The funds are allocated for village government administration, development programs, community empowerment, and social welfare projects. Ensuring accountability and transparency in managing these funds is crucial for achieving good governance.

The principle of accountability in village fund management requires that every financial transaction be properly documented and reported. This includes budgeting, expenditure tracking, and the final financial statements. By maintaining accountability, the village government ensures that all funds are used for their intended purposes, minimizing the risks of mismanagement and corruption. Additionally, transparency in fund allocation fosters trust between the government and the local community, reinforcing public confidence in local governance. One of the key indicators of accountability in village fund management is the timely preparation and submission of financial reports. The village government of Midang has demonstrated compliance with this requirement by ensuring that financial reports are submitted regularly and accurately. These reports not only detail how the funds have been spent but also provide an opportunity for stakeholders to review and assess the efficiency of fund utilization.



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The findings of this study further reveal that accountability in village fund management is closely linked to legal and procedural compliance. Respondents in the study overwhelmingly agreed that adherence to legal and ethical standards in financial management is essential. Their responses indicate that accountability involves not only financial transparency but also the ethical conduct of village officials. This suggests that financial integrity is a fundamental aspect of effective village governance. Furthermore, the study confirms that accountability enhances efficiency in village fund management. When village officials adhere to financial regulations, funds are more likely to be used effectively, leading to improved development outcomes. This is particularly important in rural areas where financial resources are often limited. By ensuring that funds are managed responsibly, village governments can maximize the benefits of available resources.

Additionally, accountability in village fund management supports the principles of value for money. This concept emphasizes cost-effectiveness, efficiency, and financial prudence in public spending. The research findings align with Kurniawan (2019), who found that accountability has a significant positive impact on budget management in accordance with value for money principles. In this context, accountability ensures that public funds are spent wisely and in a manner that delivers tangible benefits to the community. part from accountability, community participation also plays a significant role in ensuring effective village fund management. The study results show that community participation has a direct impact on financial governance in Midang Village. Public involvement in decision-making processes strengthens transparency, encourages active oversight, and fosters a sense of collective responsibility in fund management.

Village officials noted that involving the public in Musrenbangdes (village development planning meetings) enhances awareness and understanding of government programs. When the public is well-informed about budget allocations and development priorities, they can provide valuable input and suggestions. This participatory approach ensures that government decisions align with the actual needs of the community. Moreover, community participation acts as a safeguard against financial mismanagement. By actively engaging in budget discussions, monitoring expenditure, and evaluating project outcomes, community members contribute to the accountability of village fund management. This reduces the likelihood of financial irregularities and promotes ethical governance.

The study also highlights that public participation increases government responsiveness. When the community actively participates in governance, village officials are more likely to address public concerns and prioritize essential projects. This dynamic interaction strengthens the relationship between the government and the community, fostering mutual trust and collaboration. Findings from this research align with studies conducted by Fahiroh, Diana, and Junaidi (2022), which emphasize the importance of public participation in improving government performance. Their research concluded that active community involvement in planning, implementation, and oversight leads to more effective, efficient, transparent, and accountable governance.

Similarly, Hutagaol, Nasution, and Kadir (2020) found that transparency and accountability in local governance are significantly enhanced through active public participation. Their research suggests that when the community is involved in decision-making, governance becomes more democratic and inclusive. Furthermore, studies by Arifiyanto (2017) and Aziz (2016) support the notion that community participation serves as a performance control mechanism in village fund management. Their research found that community engagement acts as a check-and-balance system, ensuring that government officials remain accountable for their financial decisions.

The research findings suggest that the higher the level of public participation, the greater the accountability and effectiveness of village fund management. When community members are actively involved, government decisions are more likely to reflect public interests, leading to better resource allocation and improved service delivery.



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In addition to the independent effects of accountability and community participation, this study also examined their combined influence on village fund management. The results indicate that both factors simultaneously impact the effectiveness of financial governance in Midang Village.

Statistical analysis reveals that accountability and participation collectively contribute to improved financial management outcomes. The F-test results indicate that the combined influence of these factors is statistically significant, demonstrating that governance improves when both elements are present. The role of village governments in managing funds is crucial for local development. Villages are granted financial autonomy to implement development projects, improve public services, and enhance community well-being. However, effective financial management requires both accountability and active public participation.

Financial accountability ensures that village funds are allocated and spent appropriately. This involves adhering to legal standards, maintaining financial records, and providing periodic reports to the relevant authorities. Without proper accountability, financial mismanagement and corruption can undermine development efforts. On the other hand, public participation enhances transparency by involving community members in decision-making. When the public is aware of financial plans and expenditures, they can hold government officials accountable and ensure that resources are used effectively. This study also emphasizes the importance of procedural compliance in financial governance. When village governments follow established procedures, they minimize financial risks and ensure that funds are used for their intended purposes. Compliance with legal frameworks strengthens financial discipline and prevents mismanagement. Transparency in fund management builds trust between the government and the community. When financial information is openly shared, the public gains confidence in government actions, reducing skepticism and fostering cooperation.

Public involvement in governance also encourages civic responsibility. When citizens actively participate in decision-making, they become more invested in the success of development projects. This sense of ownership motivates them to contribute towards community development efforts. The study concludes that the combination of accountability and public participation is essential for achieving good governance in village fund management. By integrating these principles, village governments can enhance financial discipline, improve service delivery, and ensure sustainable development.

The research findings provide valuable insights for policymakers and local governments. Strengthening accountability mechanisms and encouraging public participation should be key priorities in financial governance. By adopting transparent and participatory approaches, village governments can optimize resource utilization and promote inclusive development. Ultimately, the success of village fund management depends on a collaborative effort between government officials and the community. A well-managed financial system, built on accountability and participation, ensures that public funds are used effectively to improve living standards and promote economic growth in rural areas..

CONCLUSION

In Indonesia's governance system, villages play a crucial role in driving government operations and development. As the smallest administrative unit, villages have the authority to manage resources and finances allocated by both central and regional governments. The Village Fund, a key instrument for village development, must be managed with principles of transparency, accountability, and effectiveness to ensure it benefits the village community. This study shows that accountability and community participation significantly influence Village Fund management. In Midang Village, West Lombok, accountability has been applied with good transparency, but challenges remain in involving the community in monitoring and oversight of the funds. Active community participation in the planning and monitoring processes can enhance the effectiveness of fund utilization, reduce discrepancies, and improve development outcomes.



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The regression results indicate that both accountability and community participation have a significant impact on Village Fund management, with community participation having a stronger effect. Therefore, it is crucial for village governments to enhance the capacity of village officials in financial management and to strengthen community involvement in every stage of fund management. The application of these principles, along with stricter policies from regional and central governments, is expected to maximize the use of the Village Fund for community welfare and sustainable development. Thus, collaboration between the village government and the community is key to ensuring the successful management of the Village Fund.

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