



The impression of village fund management in traditional villages

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ARTICLE INFO

Article history:

Received Jul 07 2024

Revised Jul 22, 2024

Accepted Aug 30, 2024

Keywords:

Accountability;
Community Participation;
Good Village Governance;
Transparency;
Village Fund.

ABSTRACT

This research aims to analyze the influence of accountability, transparency and community participation on the village funds management (ADD) to increase Good Village Governance (GVG) in Tenganan Pegringsingan Village, Bali Province. Data was collected by distributing questionnaires and analyzed using multiple linear regression. The results show that accountability, transparency and community participation have a positive and significant effect on ADD management, and these three variables simultaneously have a positive and significant effect on ADD management. The practical implication of the research results for Government officials and the Traditional Kelian of Tenganan Pegringsingan Village is the creation of ADD management that is in accordance with Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.

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1. INTRODUCTION

Advanced villages tend to have a better opportunity to achieve inclusive governance because they possess diverse supportive factors (Annahar et al., 2023). The success of inclusive governance greatly depends on the support factors and challenges in village decentralization (Rendi et al., 2023). Village Governance is strongly supported by Undang-Undang Nomor 32 Tahun 2004 concerning Regional Autonomy, which instructs each region to manage its own affairs according to its rights and obligations (Republik Indonesia, 2004). This governance encompasses all structures, procedures, and entities and involves the community, including community groups, in expressing their interests, exercising their legal rights, fulfilling obligations, and serving as mediators to resolve their differences (Masruroh et al., 2022). Village governance aims to enhance effectiveness in local government administration, improve the welfare of rural communities, enhance the quality of public services, and overall enhance village management (Septiana et al., 2023). Lova and Amaliyah (2022) further add that the implementation of good village governance will have a positive impact on a village's competitive abilities. With effective village governance, the utilization of village funds can be optimized efficiently. When these funds are used effectively, the village's resources can be maximized, ultimately improving the well-being of its residents and potentially

supporting rural economic growth (Triani & Handayani, 2018). Nugroho et al. (2022) explain that the process of village financial management should be based on principles of accountability, transparency, and participation, and it should be conducted with discipline and orderliness during a fiscal year.

Research findings by Rijal et al. (2021) in several villages in West Lombok Regency indicate that accountability has a positive and significant impact on the management of village funds, as does transparency, which also has a positive and significant impact on the management of village funds allocations. However, this research also found a contrasting effect on community participation, where community participation has a positive impact on the management of village funds allocations, but this impact is not statistically significant. These findings are also supported by research conducted by Putra & Larasdiputra (2023); Amleni et al. (2022); Firdaus et al. (2020); Nugroho et al. (2022); and Lasa & Lestari (2018). Meanwhile, Rizqiana (2023) maintains a different perspective in her study in Tanjungmojo Village, Kendal Regency, stating that accountability and transparency do not affect village financial management.

Previous research has primarily concentrated on examining the characteristics of conventional villages. However, Indonesia also encompasses a multitude of distinctive customary villages, as defined by Article 1, Paragraph 1, Law Number 6 of 2014. This study focuses on Tenganan Pegringsingan Customary Village in Bali, which is distinguished by its distinctive approach to the management of local resources and its commitment to the principles of customary law (*Awig-Awig*) guided by Tri Hita Karana. Indirectly, financial management in Tenganan is also regulated by *Awig-Awig* which contains local customary norms and rules. So this uniqueness is the background of this research conducted in Tenganan Pegringsingan Village.

By elaborating on the preceding two paragraphs, it becomes evident that conventional villages tend to adopt financial management systems that are more standardized in accordance with government regulations. In contrast, indigenous villages, such as Tenganan Pegringsingan, rely on customary rules (*awig-awig*) that are distinctive and more flexible in alignment with local cultural norms. The presentation of data pertaining to financial management and levels of community participation in adat villages facilitates an understanding of how strong traditions and high community participation in Tenganan contribute to effective financial management.

In accordance with the findings of an interview conducted with one of the Traditional Village Chiefs of Tenganan Pegringsingan, Mr. I Putu Yudiana, this village is identified as a Bali Aga Village (Original Bali/Ancient Bali), situated within the Manggis District of the Karangasem Regency in the Bali Province. In terms of governance, the village is led by a Village Head, or *Perbekel*, while in terms of customs, it is led by a Customary Leader, or *Kelian Adat*. Tenganan Pegringsingan is of particular note for the preservation of its cultural assets and the potential for tourism development.

This research has significant relevance in the context of indigenous village development in Bali, as it provides an in-depth understanding of how financial management systems rooted in customary law, such as those implemented in Tenganan Pegringsingan village, can maintain a balance between preserving tradition and adapting to contemporary challenges. By examining accountability, transparency and community participation, this research makes an important contribution as a model that can be adapted by other indigenous villages in Bali to support good village governance and sustainable development that remains in line with local cultural values.

In responding to a problem-solving plan, Donaldson & Davis, Stewardship (1989), as explained by Tehupuring et al. (2023), state that stewardship is a management approach that emphasizes the role of leaders with ethical and moral responsibilities towards the organizations they lead. Leaders who follow the stewardship theory are also expected to promote community development and empower them (Ramadhania & Roekhudin, 2017). This aligns with the principles of Good Village Governance, which

emphasize that government performance will be efficient if the community actively participates Nugroho et al. (2022). Accountability and transparency in decision-making are key principles in the concept of good governance (Iswahyudi et al., 2017). Therefore, the stewardship theory aims to create a healthy organizational culture, achieve high performance, and focus on the long-term interests of the organization (Pahlawan et al., 2020).

The presence of community participation is closely related to the theory of Organizational Citizenship Behavior (OCB). This theory refers to the initiatives and voluntary behaviors carried out by the community to support the progress of the organization. Hamdani (2023) emphasizes that community dedication arises from the presence of initiative and volunteerism. The importance lies in the purpose of community dedication, which is to accelerate the progress of the region. Research findings by Susanto, (2023) also voice a similar sentiment, where OCB can have a positive impact on organizational performance. OCB involves not only contributions but also actions such as teamwork collaboration and providing constructive feedback (Rostiawati, 2020). This theory also underscores the significance of a committed community with an awareness of their contributions to the success and well-being of the organization (Hatidja et al., 2022). So, it is essential to assess the impressions of accountability, transparency, and community participation in the management of Village Funds Allocations (ADD) to enhance Good Village Governance (GVG) in Tenganan Pegringsingan Village, Bali Province, which is a customary village.

2. RESEARCH METHOD

This study's hypothesis was formulated based on an analysis of existing research findings. According to Siregar et al. (2023), accountability involves the periodic assessment of resource management and program implementation in achieving predetermined goals. Research conducted by Bhoka et al. (2023); Husna & Rahayu (2023); Nirwana & Muslimin, (2023); Nurfitri & Ratnawati (2023); Putra & Larasdiputra (2023); Vanviora & Sari (2023); Amleni et al. (2022); Firdaus et al. (2020); Nugroho et al. (2022); and Lasa & Lestari (2018) unanimously state that accountability has a positive and significant impact on the management of village funds allocation. In other words, the higher the level of accountability in the Village Government, the better the performance in managing the village fund management. H1: Accountability has a positive and significant effect on the management of village fund allocations.

Transparency, as defined by Gassen & Muhn (2023), involves providing access to the documentation and information required by stakeholders. Research conducted by Solihah et al. (2022); Hasugian et al. (2021); Sugiharti & Hariani (2021); Agustiana (2020); Jaa et al. (2020); Firdaus et al. (2020); Garung & Ga (2020); Andriani (2019), and Dewi et al., (2019) explains that transparency has a positive and significant impact on the management of village funds allocation. In other words, the higher the level of transparency in the Village Government, the more effective the management of village funds management. H2: Transparency has a positive and significant effect on the management of village fund allocations.

Community participation, from the perspective of (Baeriswyl & Oris, 2021), involves the active involvement of individuals or groups in various aspects of social, political, economic, and cultural life within a community. Thus, community participation encompasses a variety of actions, activities, or contributions made by citizens in the context of their community life. Several observations have indicated that community participation has a positive and significant impact on the management of village funds allocation, including studies by Afifah et al. (2023); Husna & Rahayu (2023); Istiqomah (2023); Vanviora & Sari (2023); Rizqiana (2023); Aditya & Widaryanti (2022); Firdaus et al. (2020); Hasanah (2022); Nugroho et al. (2022); and Agustin & Annisa (2021). In other

words, the higher the level of community participation in the village, the more efficient the management of village fund management. H3: Community participation has a positive and significant effect on the management of village fund allocations.

Furthermore, research by (Husna & Rahayu, 2023); Vanviora & Sari (2023); Agustin et al. (2019); and Ultafiah (2017) also revealed that accountability, transparency, and community participation collectively have a positive and significant impact on the management of village fund allocation. They argue that when these three elements are fulfilled properly, it can be ensured that there is good fund management as well. H4: Accountability, transparency, and community participation simultaneous have a positive and significant impact on the management of village fund allocation.

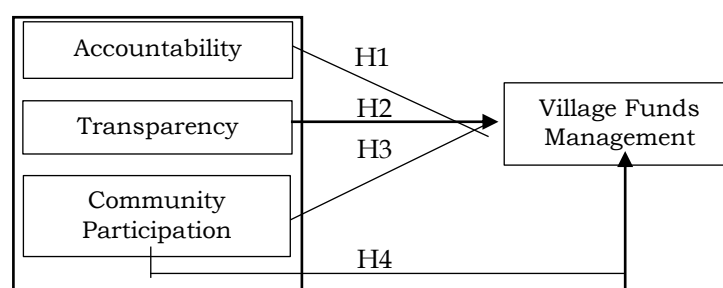


Figure 1. Research Model
Source: Research Data, 2023

As illustrated in the research model presented above, this research employs a quantitative approach, which is scientific in nature due to its clarity, objectivity, measurability, rationality, and systematic methodology (Sekaran & Bougie, 2017). The study's primary focus is on accountability, transparency, community participation, and the management of village fund allocation in Tenganan Pegringsingan Village. The study examines one dependent variable, namely the management of village funds (Y), and three independent variables: accountability (X1), transparency (X2), and community participation (X3). The variables were measured on a Likert scale, with a value of 1 assigned to responses indicating "strongly agree" and a value of 0 assigned to responses indicating "strongly disagree" (Isaac, 2023). The population comprises 670 residents, and purposive sampling was employed to select 120 respondents aged 17 to 60. The selection process involved a careful consideration of the educational and social background of the respondents, with the aim of ensuring that the sample accurately represented the respondents' understanding of the financial management of Tenganan Pegringsingan Village. This strategy is expected to enhance the validity and reliability of the research results, and ensure that the findings can be effectively applied to the entire village. The primary data were collected via questionnaires.

Table 1. Variable Measurement

Variable	Proxy
Accountability	This variable is measured using five indicators from Mahmudi (2013): legal and honesty accountability, program accountability, managerial accountability, financial accountability, and policy accountability.
Transparency	This variable is measured using five indicators based on Kristianten (2006) in Sangki et al. (2017): informative elements, disclosure, transparency, community involvement, and clear information availability.
Community Participation	This variable is measured using five indicators adapted from Romney & Steinbart (2014): decision-making, implementation, benefit-taking, evaluation, and community involvement.
Village Funds Management	This variable is measured using five indicators cited from Ultafiah (2017), namely the planning stage, implementation stage, documentation stage, reporting stage, and accountability stage.

Source: Some Research, 2023

The data analysis and hypothesis testing methods include validity and reliability tests for data quality, as well as classic assumption tests such as normality, multicollinearity, and heteroskedasticity tests. Multiple linear regression analysis, in conjunction with partial t-tests, simultaneous F-tests, and the coefficient of determination (R^2) test, is employed for hypothesis testing. The analysis was conducted using SPSS version 25, employing the formula for multiple linear regression.

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \quad (1)$$

Information:

Y = Village Funds Management

α, ε = Constant, Error

β_1 to β_3 = Regression coefficients of the three independent variables

X1, X2, X3 = Accountability, Transparency, Community Participation

3. RESULTS AND DISCUSSIONS

During the research, 120 questionnaires were distributed. However, only 95 questionnaires could be processed, as only 95 questionnaires, or 79.16%, were returned to the researcher.

Table 2. Descriptive Statistic

Variable	N	Min	Max	Mean	Std. Deviaton
Accountability	95	2	5	4,91	,485
Transparency	95	2	5	4,95	,368
Community Participation	95	2	5	4,91	,463
Village Funds Management	95	2	5	4,92	,453

Source: Research Data, 2023

All four variables have mean values that are greater than the standard deviations. Therefore, it can be concluded that the variables accountability, transparency, community participation, and village fund management have good representation of the overall data.

Table 3. Results of Validity Test

Question	Accountability		Transparency		Community Participation		Village Funds Management		Result
	r value	r table	r value	r table	r value	r table	r value	r table	
1	0,209	0,170	0,307	0,170	0,221	0,170	0,699	0,170	Valid
2	0,779	0,170	0,703	0,170	0,577	0,170	0,509	0,170	Valid
3	0,656	0,170	0,703	0,170	0,221	0,170	0,509	0,170	Valid
4	0,779	0,170	0,307	0,170	0,721	0,170	0,509	0,170	Valid
5	0,209	0,170	0,703	0,170	0,577	0,170	0,509	0,170	Valid

Source: Research Data, 2023

Table 3 indicates that the questionnaire items for all four variables have calculated "r" values greater than the critical "r" value and are also positive at a significance level of 0.05. This means that the data from the instrument is considered valid.

Table 4. Results of Reliability Test

Variable	Cronbatch Alpha	Standard	Result
Accountability	0,753	0,70	Reliable
Transparency	0,764	0,70	Reliable
Community Participation	0,704	0,70	Reliable
Village Funds Management	0,746	0,70	Reliable

Source: Research Data, 2023

Table 4 shows that the Cronbach's Alpha values for each variable are greater than 0.70, and it can be concluded that all variables in this study can be considered reliable.

Table 5. Results of Classical Test

Variable	Normality Test	Heteroskedasticity Test	Multicollinearity Test	
	(Kolmogorov Smirnov)	(Spearman's Rho)	Tolerance	VIF
Accountability	0,200	0,593	0,328	3,053
Transparency		0,546	0,337	2,968
Community Participation		0,572	0,318	3,145

Source: Research Data, 2023

Table 5 shows that the asymp. sig. (2-tailed) value from the Kolmogorov test is 0.0200. This means it can be concluded that the research data follows a normal distribution. The Tolerance values for the three variables are greater than 0.10, and the VIF values for these variables are less than 10. Therefore, the research data is free from multicollinearity. The Sig. (2-tailed) values of Spearman's rho for the three variables are greater than 0.05. Therefore, the research data is free from heteroskedasticity.

Table 6. Results of Determination Coefficient (R²) Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,796	0,633	0,621	7,63557

Source: Research Data, 2023

Table 6 shows that the Adjusted R-Square value of 0.621 indicates that 62.1% of the variation in the independent variables is explained by the dependent variable, while the remaining 37.9% is explained by other variables.

Table 7. Results of Multiple Linear Regression and Partial t-Test

	B	Standar error	t	Sig.
Constant	48,975	4,124	11,876	0,000
Accountability	0,134	0,062	2,177	0,032
Transparency	0,134	0,065	2,077	0,041
Community Participation	0,242	0,070	3,485	0,001

Source: Research Data, 2023

Based on Table 7, a multiple linear regression formula can be formulated as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \quad (1)$$

The interpretation of the table includes the following: the accountability has a Sig. value of 0.032, which is smaller than 0.05, and it has a positive coefficient; this means H1 is accepted. Next, the transparency has a Sig. value of 0.041, which is smaller than 0.05, and it has a positive coefficient; this means H2 is accepted. Lastly, the community participation has a Sig. value of 0.001, which is smaller than 0.05, and it has a positive coefficient; this means H3 is accepted.

Simultaneous F test is a statistical technique used in regression analysis to test hypotheses about a group of regression parameters together (Ghozali, 2018). Data is considered to have a simultaneous positive and significant impact if the significance value is < 0.05.

Table 8. Results of Simultaneous F-Test

	Sum of Squares	df	Mean Square	F	Sig.
Regression	9157,520	3	3052,507	52,357	0,000
Residual	5305,469	91	58,302		
Total	14462,989	94			

Source: Research Data, 2023

Table 8 shows that the significance value (Sig.) of the simultaneous F-test is 0.000, which is notably less than 0.05. Therefore, it can be concluded that H4 is accepted, indicating that accountability, transparency, and community participation have a positive and significant simultaneous impact on the management of village allocation funds in Tenganan Pegringsingan Village, Bali Province.

The accountability of those responsible for the management of village funds is of the utmost importance for the effective governance of such entities, and is in accordance with the principles of stewardship theory. Such a system requires transparency, community accountability, and the proper use of funds. In their 2017 study, Nafidah and Anisa (2017) define accountability as "explaining performance to ensure efficiency and reliability." In Indonesia, the SAKIP system is utilized to document both the achievements and shortcomings of organizational operations. A clear vision and strategy are essential for aligning capabilities with challenges (Jesni et al., 2022). Performance evaluation is a fundamental aspect of accountability, as it allows for the assessment of alignment and harmony in organizational performance (Muhammad, 2018).

In the context of good village governance, accountability establishes the foundation for transparency in the use of village funds, involves community participation in decision-making, and builds trust between the village government and the residents. This statement is supported by research conducted by Bhoka et al. (2023); Husna & Rahayu (2023); Nirwana & Muslimin, (2023); Nurfitri & Ratnawati (2023); Putra & Larasdiputra (2023); Vanviora & Sari (2023); Amleni et al. (2022); Firdaus et al. (2020); Nugroho et al. (2022); and Lasa & Lestari (2018). This is in line with the principles of stewardship that emphasize the responsibility of leaders (stewards) in safeguarding and managing resources in good faith for the benefit of the community, rather than personal interests. By practicing accountability, village governments act as trusted agents and fulfill the role of stewardship to optimize the allocation of village funds for the achievement of well-being and sustainable development for the village community.

However, Rizqiana (2023) suggests otherwise, stating that accountability does not have a positive and significant impact on the management of village allocation funds. This is because in some cases, factors such as local politics and conflicts of interest can affect the implementation of accountability and hinder good village governance. However, local politics and conflicts of interest should not impede accountability, as this demonstrates unprofessionalism and should not be associated with the management of village allocation funds. The reference for the management of village allocation funds should still be based on Permendagri Nomor 77 Tahun 2020, rather than on political backgrounds or interests.

Transparency has a positive and significant impact on the management of village allocation funds because it creates an environment where integrity, accountability, and community participation can thrive. By making information about the use of village funds open and easily accessible to the public, transparency motivates stakeholders to act more honestly and efficiently. Government openness in providing information is a characteristic of transparency. Transparency is an organizational effort to provide access to information with the aim of enhancing accountability (Waruwu et al., 2023). Moreover, practicing transparency can attract the attention of donors and partners while maintaining trust and support (Riswanda et al., 2023). One of the forms of financial transparency in Indonesia is the publication of financial reports through the official government website or through printed billboards in the government's surroundings (Setyanto & Ritchi, 2018).

It promotes prevention of corruption, increases public trust, enables active participation in decision making, and helps identify irregularities in fund management. The result is more effective use of village funds, better development of local development, and empowerment of communities to monitor and influence the village fund management process according to their needs. This expression is in line with the study conducted by

Solihah et al. (2022); Hasugian et al. (2021); Sugiharti & Hariani (2021); Agustiana (2020); Jaa et al. (2020); Firdaus et al. (2020); Garung & Ga (2020); Andriani (2019), and Dewi et al. (2019).

Meanwhile, Sukmawati & Nurfitriani (2019) in their research in Garut Regency stated that transparency does not have a positive and significant impact on village financial management. The researchers did not specify reasons but suggested that the lack of active community involvement in monitoring village funds may reduce transparency. This contradicts stewardship theory, which highlights the importance of oversight and participation for effective management. Transparency enables community oversight, and active involvement helps ensure that funds are used effectively and align with community interests.

Community participation involves active involvement of the community in planning, management, and the evaluation of work programs (Ultafiah, 2017). Tambaip et al. (2023) further emphasize that community involvement in the planning and execution of development programs plays a highly significant role in ensuring that these programs align with the needs and expectations of the community. In this context, community participation is of paramount importance and cannot be regarded as a mere formality. Community participation entails the active involvement of the community in the planning and implementation of programs, thereby facilitating their comprehension of and direct benefit from the resulting outcomes.

Community participation has been demonstrated to exert a beneficial influence on the management of village funds. This is achieved by means of community involvement in the processes of decision-making, monitoring, and implementation. This active role ensures that funds are allocated based on actual local needs, thereby enhancing effectiveness and reducing the risk of misuse. Consequently, trust in the village government is strengthened, thereby facilitating sustainable and inclusive local development. However, this viewpoint differs from the research conducted by Amleni et al. (2022) and Rijal et al. (2021), which stated that community participation does not have a significant impact on the management of village allocation funds. The reason for this may be the lack of adequate participation infrastructure, such as limited access to information or ineffective participation forums. This explanation contrasts with the research conducted by Afifah et al. (2023); Husna & Rahayu (2023); Istiqomah (2023); Vanviora & Sari (2023); Rizqiana (2023); Aditya & Widaryanti (2022); Firdaus et al. (2020); Hasanah (2022); Nugroho et al. (2022); and Agustin & Annisa (2021).

Community participation has been demonstrated to positively impact the management of village allocation funds by promoting transparency, accountability, and responsibility. According to the theory of organizational citizenship behavior (OCB), involving the community creates external oversight and diverse perspectives, motivating leaders to manage funds carefully for the common good. This participation strengthens the principles of OCB by ensuring that village funds are used effectively and with integrity.

The integration of accountability, transparency, and community participation has been demonstrated to significantly enhance village fund management in Desa Tenganan Pegringsingan. The village's commitment to accountability is demonstrated through the implementation of a monthly performance review process and the utilisation of a digitised system (SISKEUDES and SISWAKEUDES). The maintenance of transparency is evidenced by the availability of public financial reports displayed on billboards. The involvement of the community in decision-making processes fosters a sense of ownership and trust, with evening discussions serving as a pivotal conduit for this engagement. Programmes such as the Village Ecotourism Network and the promotion of local crafts, exemplified by gringsing cloth, have been instrumental in enhancing Local Own-source Revenue (PAD) and reflecting a robust community engagement.

4. CONCLUSION

In light of the hypothesis testing that was conducted previously, it can be posited that collaboration and cooperation between the Village Government and the community can facilitate the expeditious achievement of Good Village Governance. This collaboration is evident in the behavior of the Village Government, which aligns with the principles of stewardship theory by involving the community in the management and accountability processes related to the allocation of village funds. From the community's perspective, the Organizational Citizenship Behavior (OCB) theory encourages the continuous development of initiative and volunteerism in every program initiated by the Village Government to promote village progress and the realization of Good Village Governance.

One of the limitations of this study is the relatively small sample size of 95 respondents, which may not be representative enough for generalization. Consequently, the findings of this study may be more relevant for villages with small populations. Moreover, it is essential to provide the community with sufficient socialization and guidance prior to distributing the questionnaire, ensuring their comprehension of the questionnaire's purpose and completion process. It is recommended that future research increase the sample size to create a more diverse and representative sample of village communities. The addition of normative accounting theory would also strengthen this research, as the application of normative principles can increase transparency and accountability, facilitate better decision-making, and ensure compliance with applicable regulations.

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