

# Transparency, Accountability, and Community Participation in Village Fund Management: A Case Study in Liquica District

Julia Valentim Do Rego <sup>\*a</sup>, Sutrisno T., SE., M.Si., Ak., CA<sup>b</sup>, Zaki Baridwan, SE., M. Si, Ak., CA., CPA., CLI., CTA<sup>c</sup>

<sup>a</sup> Institute of Business (IOB), Timor-Leste

<sup>b</sup> Institute of Business (IOB), Timor-Leste

<sup>c</sup> Institute of Business (IOB), Timor-Leste

<sup>\*</sup>Corresponding author

## ABSTRACT

The aim of this research is to examine the influence of accountability, transparency and community participation on the management of village funds in the Autoridade Municipal Liquica. In this method, researchers use research design, which is a plan for the research structure that directs the research process and results to be as valid as possible. This research is hypothesis testing research that is causal (cause-effect), it could be called relationship/associative research, because the researcher tries to explain how one or more variables influence other variables. The results of the research show that transparency has a positive and significant effect on Village Fund Management, Accountability has a positive and significant effect on Village Fund Management, Community Participation has a positive and significant effect on Village Fund Management, meaning that community participation is needed to realize village development in accordance with the village's needs. itself, transparency, accountability and community participation have a positive and significant effect on Village Fund Management.

**KEYWORDS:** transparency, accountability, community participation, village fund management

## I. INTRODUCTION

In the implementation of the village government system, the village government is required by an aspect of good governance, where the elements of good governance consist of accountability, transparency, participation and the rule of law. According to Rosyada (2016), when associated with good governance, good governance is an idea and value that regulates the pattern of relationships between the government, the private business world, and the community so that there is clean, democratic, fair and harmonious governance in forming a prosperous, prosperous and independent society.

*Diploma Ministerial N.º 39 2020 de 11 de Novembro. Primeira Alteração ao Diploma Ministerial N.º 7/2016, De 27 De Janeiro, Que Identifica Os Sectores E As Ações Elegíveis Para Financiamento Público No Âmbito Do Planeamento De Desenvolvimento Integrado Municipal (PDIM) Ou Do Programa Nacional De*

*Desenvolvimento Dos Sucos (PNDS).* The financial management of the Village Fund Allocation or Programa Nasionál Dezenvolvimentu Suku (PNDS) is an important part that is not separated from village financial management in the village budget. All activities funded by the PNDS are planned, implemented and evaluated in an open manner involving all elements of the village community. Because most of the PNDS is intended for the community, from planning, implementation, to reporting PNDS accountability must be carried out in accordance with established procedures. Therefore, the PNDS is expected to create equitable development and benefit all village communities.

*O Programa Nacional de Desenvolvimento dos Sucos (PNDS) é um programa nacional de desenvolvimento local, ao nível do Suco, assente num modelo de participação comunitária na construção de projetos de infraestruturas de pequena dimensão, financiadas pela atribuição de subvenções públicas estatais a grupos comunitários, e que tem como um dos seus principais objectivos, melhorar o nível de vida das respetivas populações locais.* The National Program for Village Development (PNDS) is a national program of regional development, at the village level, based on a model of community participation in the construction of small-scale infrastructure projects, financed with state public attributions. Subsidies to community groups, and whose main objective is to improve the living standards of the local population concerned.

In the management of PNDS, it is required to apply the principle of accountability, in order to achieve all the plans that have been prepared in the management of PNDS, with good accountability from the village government, it will create good governance and can improve the quality of services to the community so that PNDS can have a major impact on community empowerment. The application of the principle of accountability must be consistently adhered to by all parties involved in the management and reporting of PNDS without exception. This accountability is basically implemented by providing access to interested parties to conduct inquiries or challenge the accountability of the PNDS manager. In the management and reporting of PNDS, this can be applied by providing access to all parties to find out concepts related to PNDS, policies in decision making, the development of financial activities, and other information from PNDS managers in the Village Government.

Accountability has a function to mobilize all components of the company's activities, according to their respective duties and authorities. Accountability can be interpreted as the obligations of individuals or authorities entrusted with managing public resources and those concerned with them to be able to answer matters concerning their accountability. Accountability is needed especially in terms of achieving results in public services and delivering them transparently to the public.

The principle of transparency or openness itself is an action related to ethics or attitudes in decision-making. Transparency in the management of PNDS provided by village officials can have a good influence on the village community. Transparency also means the openness of the organization in providing information related to public resource management activities to parties who are public stakeholders. Transparency is the principle of openness that allows the community to clearly know the amount of finance that goes to the village and the types of development at the village level in order to utilize the money.

The management of PNDS requires the participation of the community to participate in the field and supervise the use of the budget obtained from the central government so that the community knows the extent of the government's accountability for the distribution of PNDS. Community involvement is very helpful in the process of implementing government programs, one of which is rural infrastructure development.

Community participation not only involves the community in making decisions in every development program, but the community is also involved in identifying problems and potentials that exist in the community. Community participation is needed for the management of village funds. Participation describes the involvement of the community in decision-making either directly or indirectly through representative institutions that can channel their aspirations.

Policy issued by the Ministry of Estatal Ministerial Diploma *N.º 39 / 2020 de 11 de Novembro* from this policy the government only focuses on Uma Kbit Laek Houses for underprivileged families. The problem with the PNDS system is that it does not go directly to the village, it must go through the regency and is forwarded to the Ministry of Statal or the Ministry of State Administration, and the village budget is not felt by the village community. However, from this physically visible development, it makes a big question whether the PNDS is managed in accordance with the principles of village financial management in its use, and is felt by all levels of society or only certain groups of society, so that the welfare of the community is truly evenly distributed and felt by all levels of society, considering that the PNDS that has been realized can only fulfill physical development.

The research conducted by Andriani (2019) *The Effect of Transparency, Accountability, and Community Participation on Village Fund Management (Study on Luk Village, Rhee District, Sumbawa Regency)*, the results of this study indicate that Transparency, Accountability, and Community Participation affect the Management of Village funds. Another study conducted by Putra and Rasmini (2019) *The Effect of Accountability, Transparency, and Community Participation on the Effectiveness of Village Fund Management in Abiansema District, Badung Regency*, the results of this study indicate that accountability, transparency, and community participation have a positive effect on the effectiveness of village fund management in Abiansema District, Badung Regency.

Other research conducted by Ramadhani and Yuliati (2021), *The Effect of Accountability, Transparency, and Community Participation on the Management of Village Fund Allocation in Kalitidu District*, The results of the study prove that accountability, transparency, and social participation have a positive and significant effect on the management of village fund allocations. Research by Yanto and Aqfir (2020), *The Effect of Transparency, Participation and Accountability on the Performance of Village Fund Allocation Management in Salumpaga Village, North Tolitoli District, Tolitoli Regency*, The results showed that there was no simultaneous and significant influence between transparency, participation, and accountability on the performance of village fund management. Likewise, testing in part (partially), there is no significant influence between transparency, participation and accountability on the performance of the management of village fund allocations and village funds.

Research by Angelina and Rahayu (2019), The Effect of Transparency, Accountability and Participation on Village Financial Management (Case Study on Village Government in Cianjur District in 2019), the results showed that simultaneously transparency, accountability and participation had an effect on village financial management in the Village Government of Cianjur District in 2019. Partially, transparency has no effect on village financial management in the Cianjur District Village Government in 2019, while accountability and participation each partially have a positive direction on village financial management in the Cianjur District Village Government in 2019.

This research will examine the contribution of variables. Therefore, researchers are interested in the title “The Effect of Transparency, Accountability and Community Participation on Village Fund Management in Liquica District”.

### **A. Problem Formulation**

1. Does accountability affect the management of village funds in Liquica District?
2. Does transparency affect the management of village funds in Liquica Regency?
3. Does community participation affect the management of funds in Liquica District?
4. Do accountability, transparency, community participation affect the management of funds in Liquica District?

### **B. Research Objectives**

1. To examine the effect of accountability on the management of village funds at Autoridade Municipal Liquica.
2. To examine the effect of transparency on the management of village funds at the Autoridade Municipal Liquica.
3. To examine the effect of community participation on the management of village funds at the Autoridade Municipal Liquica.
4. To examine the effect of accountability, transparency and community participation on the management of village funds at the Autoridade Municipal Liquica.

### **C. Research Contribution**

The expected contributions in this research are as follows:

#### **1) Theoretical**

- 1) This research contributes to the development of the concept of village government implementation, especially regarding accountability, transparency and community participation in the management of village funds.

- 2) The results of this study add empirical evidence to the factors that influence the management of village funds.

## **2) Practical**

- 1) For the Regency Government, the results of this study are expected to provide information and input related to the use of village finances.
- 2) For the Village Government, the results of this study are expected to provide information and input on accountability, transparency and community participation in the management of village funds.
- 3) For the Community, the results of this study are expected to provide information to the public so that they know accountability, transparency and community participation in the management of village funds.
- 4) For Researchers, the results of this study can be used as an addition to new insights regarding Village Government and Accountability, transparency and community participation in Village Fund Management.

## **II. LITERATURE REVIEW**

### **A. Good Governance**

Good governance, as a solid and responsible management of development, aligns with the principles of democracy and an efficient market. It aims to avoid misallocation of investment funds and prevent corruption, both politically and administratively. It involves budget discipline and the creation of legal and political frameworks to foster business activities (Mardiasmo, 2009: 18). *Good governance* is the implementation of a solid, responsible, efficient, and effective state administration, maintaining constructive interactions among state domains, the private sector, and society (National Administration Institute, 2000).

In Indonesia, good governance is a strategic policy issue used to enhance the performance of government institutions, including at the village level (Santoso and Pambelum, 2008). The improvement in government institution performance has broad impacts on the economic and political sectors (Dwiyanto, 2002). Economically, it encourages an improved investment climate, while politically, it enhances public trust in the government. Therefore, the concept of good governance should be consistently applied in every activity of government institutions, particularly in the management of Village Funds, which is emphasized in this research.

According to Renyowijoyo (2013; 121) in his book 'Public Sector Accounting,' *good governance* has three main pillars: transparency, accountability, and participation. Transparency is built on the freedom to obtain information related to public interests directly for those who need it. With the freedom to access information, there is automatic participation or involvement of the community. Accountability refers to an individual's responsibility to the authority. Public accountability emphasizes horizontal accountability, not just vertical. Participation describes community involvement in decision-making, both directly and indirectly through

representative institutions that can channel their aspirations. This participation is built on the freedom of association and expression, as well as constructive participation.

## **B. Accountability**

The demand for public accountability requires public sector institutions to emphasize horizontal accountability, not just vertical accountability. Vertical accountability involves being accountable for fund management to higher authorities, while horizontal accountability involves being accountable to the wider community (Mardiasmo, 2018:27).

According to Waluyo (2009:195), *accountability* is the obligation to provide an account or explanation of the performance and actions of an individual, legal entity, leader, or organization to those who have the right or authority to request information or accountability. Mustofa (2012) defines accountability as an obligation to account for the success or failure of an organization's implementation in achieving goals or targets set for previous periods, conducted periodically. Additionally, community participation in research by Pramita and Andriyani (2010) is essential for creating accountability and transparency to the public. The participation of institution heads and the community in budgeting and oversight is necessary.

Arifiyadi (Handayani, 2015:18) in the concept of Accountability and its Implementation in Indonesia states that accountability can be interpreted as the obligations of individuals or authorities entrusted with managing public resources to answer for matters related to their accountability.

Sujarweni (2015) in his journal defines accountability as the obligation of an individual (leader/official/executor) to ensure that the tasks and duties entrusted to them are carried out in accordance with applicable regulations. Accountability is the responsibility of the village financial management team to the community, with the village head as the primary responsible party. According to Rasul, Syahrudin (2002), accountability is the ability to answer to higher authorities for the actions of an individual or group of people towards the wider community in an organization. Decision-makers in public, private, and civil society organizations are accountable to the public (general public) and stakeholders (Hadi 2019: 150).

Mahmudi (2015:9) defines public accountability as the agent's obligation to manage resources, report and disclose all activities and events related to the use of public resources to the mandating party (principal). Thus, public accountability involves providing information on government activities and performance to interested parties.

## **C. Transparency**

Public transparency is a genuine, comprehensive openness that allows active participation for all layers of society in the process of managing public resources (Andrianto, 2007). The principle of transparency creates mutual trust between the government and the public through the provision of information and ensures ease in obtaining accurate and adequate information. In the context of public affairs administration, transparency is a

condition where the public is aware of what the government is doing, including various procedures and decisions made in the execution of public affairs. In this regard, the government's role is to be open to the public's right to accurate, honest, and non-discriminatory information regarding local government operations (Kusuma, 2012:51).

According to Riyanto (2015), transparency involves openness about financial management, allowing the public to know and access information extensively. Andrianto (2007) explains that budget transparency has several important benefits, including: (1) preventing corruption; (2) easier identification of policy weaknesses and strengths; (3) enhancing government accountability so that the public can better measure government performance; (4) increasing trust in the government's commitment to specific policies; (5) strengthening cohesion as public trust in the government is formed.

According to Mardiasmo (2018:23), transparency is built on the foundation of the freedom to obtain information. Information related to public interests can be directly obtained by those who need it. Furthermore, according to Umami *et al.* (2017), transparency serves as information provision about governance to the public, ensuring ease in obtaining accurate and adequate information. Hendratami *et al.* (2017) conclude that transparency is a principle that guarantees access or freedom for everyone to obtain information about the administration of government, including information about policy processes, implementation, and achieved results.

According to Tanjung (2015:18), transparency is openness and honesty to the public based on the consideration that the public has the right to know openly and comprehensively about the government's accountability in entrusted resources and compliance with laws and regulations.

According to Hajar (2017:11) regarding Krina's opinion on the principle of transparency, he emphasizes two aspects of the transparency dimension: public communication by the government and the public's right to access information. He further explains indicators of achieving transparency, including: providing clear information about responsibilities, establishing a complaint mechanism for violated regulations or requests for bribery, facilitating information access, and increasing information flow through cooperation with mass media and non-governmental organizations.

Transparency is built on the freedom of information flow. Processes, institutions, and information that can be directly received by those in need. Information must be understandable and monitorable (Solekhan, 2012: 19). The transparency of public service delivery must be open, easy to access by all parties in need, provided adequately, and easily understood (Mahmudi, 2015: 224).

#### **D. Community Participation**

Participation means the involvement of an individual or a community group in the development process, whether in the form of statements or activities, by providing input in terms of ideas, energy, time, expertise, capital, and/or materials, as well as utilizing and enjoying the results of development (Sumaryadi, 2010: 46).



Participation can also be interpreted as a form of active or proactive involvement in an activity (Solekhan, 2012:20).

According to Tilaar (2009: 287), participation is a manifestation of the desire to develop democracy through the decentralization process, where there is an effort, among other things, to plan from the bottom up by involving the community in the planning and development processes. Sumaryadi (2010: 46) defines participation as the involvement of an individual or a community group in the development process, whether in the form of statements or activities, by providing input in terms of ideas, energy, time, expertise, capital, and/or materials, as well as utilizing and enjoying the results of development. According to Marcelinda, Setya (2012), community participation in development indicates that the community is involved in identifying problems and potentials in the community, selecting and deciding on alternative solutions to address issues, implementing efforts to overcome problems, and involving the community in evaluating changes that occur. So, what does community participation look like? To answer this question, it is explained how the involvement takes place and in what areas the community is involved.

Community participation illustrates the involvement of its role in government activities, impacting the evaluation and control of government performance, and minimizing the abuse of authority. Achieving an effective budget requires community participation in providing input in the formulation of budget direction and policies (Utami & Efrizal, 2013).

The level of community participation also influences the management of village fund allocations. Community participation itself is a form of enthusiasm or involvement in the process of identifying problems and potential resources, especially in the management of village fund allocations. Participation can be categorized with the phrase "take part" in democratic decision-making, recognition of human rights, freedom of expression, freedom of the press, and accommodating or accommodating community aspirations (Ihyaul, 2004:31).

### **E. Management of Village Funds**

According to Wijaya (2018:62), Village Funds are funds sourced from the State Budget allocated for villages transferred through the local government's Regional Budget (APBD) and used to finance the administration of government, development implementation, community development, and community empowerment. Therefore, the government allocates village funds nationally in the State Budget every year.

The amount of budget allocation directly to the village is determined at 10% (ten per cent) from and outside the regional transfer funds (on top) in stages. The budget sourced from the State Budget is calculated based on the number of villages and allocated by considering the population, poverty rate, land area, and the level of geographical difficulty to improve welfare and promote equitable village development (Wijaya, 2018:62).

Village Funds seem to have tremendous potential in accelerating village growth and development. However, behind the positive impact it provides, there is potential for corruption. Ready or not, village officials must be willing to manage these funds transparently and accountably. Village officials must have the ability to plan



resource needs, the implementation process, and the determination of performance indicators. Village officials must also understand accounting and reporting systems as a form of accountability to the public. If the village head is not careful or unable to manage and report according to government regulations, the consequences could involve legal sanctions. The concerns of village officials or village heads about using these funds must be anticipated by following the rules (Kompas, 2015). According to Soleh and Rochmansjah (2015:3), financial management of the village is the management of village finances (APBDesa), including planning, implementation, financial administration, and accountability for village finances. Therefore, local governments must work harder to ensure the financial management of the village reaches the government's goals.

According to Herlianto (2017:65), funds or budgets sourced from the State Budget intended for villages are transferred by the central government through the district/city's APBD. In accordance with Government Regulation No. 6 of 2014, Village Funds must be managed in an orderly, compliant with statutory regulations, effective and efficient, economical, transparent, and accountable manner, considering a sense of justice and compliance and prioritizing the interests of the local community.

Financial management is a process of managing the provision and use of money in every work effort by a group of people to achieve a goal (management is a process consisting of planning, implementation, supervision, and accountability functions (Malayu, 2006:2). The financial management of village funds is an integral part of the financial management of the village in the APBDesa.

## F. Conceptual Framework

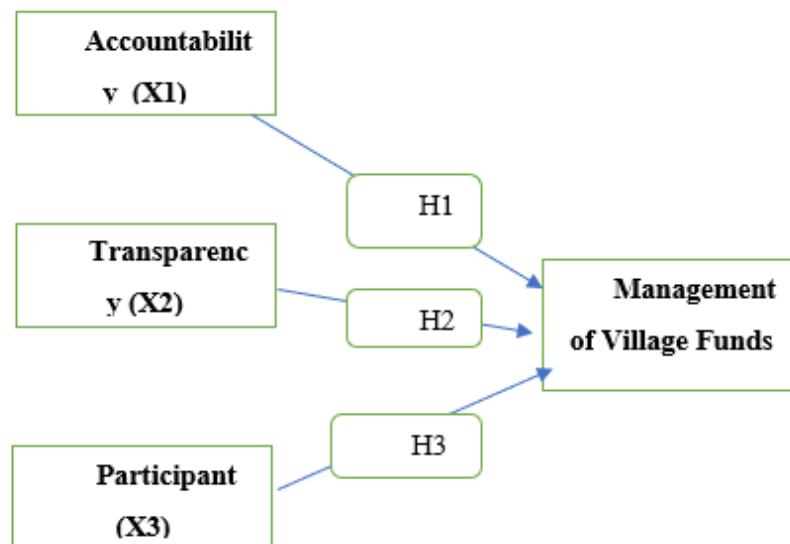


Figure 1. Conceptual Framework

## G. Hypothesis Development

### 1) *The Influence of Transparency on Village Fund Management in Municipal Liquica.*

The transparency of village financial management is a financial administration that is not confidential and is not hidden from the community, conducted in accordance with legal norms and applicable rules (Andrianto, 2007). Based on research conducted by Andriani (2019), the results indicate that transparency affects village fund management. Another study by Yoga and Rasmini (2019) demonstrates that transparency has a positive impact on the effectiveness of village fund management.

Research conducted by Ramadhani and Yuliati (2021) provides evidence that transparency has a positive and significant effect on the management of village fund allocations. Yanto and Aqfir's (2020) research, on the other hand, shows that transparency has no significant influence on the performance of village fund allocation and village funds. Angelia and Rahayu's study (2019) indicates that, partially, transparency does not affect the financial management of the village. Efforts to improve Village Fund management must be open to all information obtained and involve the community.

The openness of information and public involvement in Village Fund management is the beginning of planning the Village Fund through development planning deliberations (musrenbang) at various levels. Therefore, it can be concluded that transparency has a significant impact on Village Fund management.

H1: Transparency has a positive effect on Village Fund Management.

## **2) *The Influence of Accountability on Village Fund Management in Liquica District.***

Accountability is a form of obligation that needs to be carried out by the Village Government, which acts as both an administrative player in development and a financial manager for the beneficiaries (Hadi 2019:150). Based on research conducted by Andriani (2019), the results indicate that accountability affects village fund management. Another study by Yoga and Rasmini (2019) demonstrates that accountability has a positive impact on the effectiveness of village fund management.

Research conducted by Ramadhani and Yuliati (2021) provides evidence that accountability has a positive and significant effect on the management of village fund allocations. Yanto and Aqfir's (2020) research, on the other hand, shows that accountability has no significant influence on the performance of village fund allocation and village funds. Angelia and Rahayu's study (2019) indicates that, partially, accountability positively influences the financial management of the village.

H2: Accountability has a positive effect on Village Fund Management.

## **3) *The Influence of Participation on Village Fund Management in Liquica District.***

Community participation is the involvement of the community in financial management processes, including planning, implementation, supervision, and evaluation stages, as well as participating in community activities (Setya, 2012:14).

Based on research conducted by Andriani (2019), the results indicate that Community Participation influences village fund management. Another study by Yoga and Rasmini (2019) shows that community participation has a positive impact on the effectiveness of village fund management. Research conducted by

Ramadhani and Yuliati (2021) provides evidence that community participation has a positive and significant effect on the management of village fund allocations. Yanto and Aqfir's (2020) research, on the other hand, shows that participation has no significant influence on the performance of village fund allocation and village funds. Angelia and Rahayu's study (2019) indicates that, partially, participation positively influences the financial management of the village. Participation is the principle that everyone has the right to be seen in decision-making in every governance implementation, either directly or indirectly. Participation in village fund management is crucial to enhance effective management, where if something goes wrong in the use of these funds, the community can complain to create directed management.

H3: Participation has a positive effect on Village Fund Management.

### III. RESEARCH METHODS

#### A. Research Approach

This type of research studies the services provided by *Program Nasional Dezenvolvimento Suku* (PNDS) team for the Liquica Municipal Community. In this study, researchers used a positive paradigm quantitative approach. According to Hartono (2013: 69), "research design or research design is a plan of the research structure that directs the process and results of research as far as possible to be valid. This research is hypothesis testing research that is causal (cause-and-effect), can be called relationship/associative research, because researchers try to explain how the influence between one or more variables on other variables.

#### B. Population

The research was conducted on the *Program Nasional Dezenvolvimento Suku* (PNDS) of Liquica Municipality in Timor-Leste. The reason for using the National Program of Tribal Dezenvolvimento (PNDS) as the object of study is that the *Program Nasional Dezenvolvimento Suku* (PNDS) in Autoridade Municipal Liquica is a village fund from the government for the development of projects at the regional and village levels, therefore the researcher conducted a study concerning the quality of the *Program Nasional Dezenvolvimento Suku* (PNDS) in Autoridade Municipal Liquica to realize transparency and accountability in governance in Autoridade Municipal Liquica. The research population is the community totaling 116 people. So according to Indriantoro and Supomo (2014, p. 115) population describes a group of people, events everything that has certain characteristics. Added by Nur Indriantoro and Bambang Supomo (2014, p. 119) the first stage that can be done in sample selection is to identify the target population, namely the specific population relevant to the research objectives or problems.

Sekaran, (2011: 121) population describes the entire group of people, events or things of interest that researchers want to investigate. The population in this study are individuals who manage the Village Fund as civil servants who work in the Autoridade Munisipal Liquica. In 3 sub-districts of Liquica Regency, there are 27 villages. The number of 27 villages is 116 people.

### **C. Census**

The entire population constituted the respondents of this study. There are 116 employees in the Autoridade Munisipal Liquica in 27 villages. This study uses the Census method, saturated sampling, that is, all the population becomes the sample of this study. So the sample in this study was 116 people.

### **D. Type of Research**

In this study researchers used a quantitative approach. The research approach is one of the important elements in conducting research. Empirical research (*field research*) or research field research whose objects are about symptoms, events, and phenomena that occur in society, institutions or countries that are non-literary in nature by looking at phenomena found in society.

According to Hartono (2013), empirical research is research conducted by building one or more hypotheses based on a structure or theoretical framework and then testing the hypothesis. According to Kimmey, JR (2013), empirical research involves theories, hypotheses and facts. Therefore, the data analysis carried out is inductive based on the facts found and can then be constructed into a hypothesis or theory.

### **E. Data Source**

The data for this research is derived from primary sources, specifically collected directly from respondents. The data used in this study is primary data, which refers to information obtained directly from the first-hand accounts of respondents by the researcher with specified variables for the research purpose (Sekaran, 2011). Primary data is information originating from the original or first source, collected by the researcher to address the issues identified in the study, obtained directly from the sources, either through interviews or questionnaires.

In this research, primary data consists of information about transparency (X1), accountability (X2), community participation (X3), and village fund management (Y), obtained through the distribution of questionnaires to residents in Autoridade Munisipal Liquica. The questionnaire is a data collection technique involving providing a set of written questions or statements to respondents for their responses. It is a pre-tested list of written questions to be answered by the respondents (Sekaran, 2011). The questionnaire method is employed to obtain primary data from village heads and civil servants (PNS) in Autoridade Munisipal Liquica, who are the subjects of this research.

### **F. Data Collection Technique**

Data collection techniques are methods used to gather data and other information related to the research problem. The data collection method in this study utilizes a questionnaire, as stated by Sekaran (2011). The questionnaire is a data collection technique involving presenting a set of questions or written questions to respondents for their responses. In this study, questionnaires will be given to civil servants (PNS) and village heads in Autoridade Munisipal Liquica. The data collection process is divided into two stages: the first stage involves distributing questionnaires to individuals managing village funds in Autoridade Munisipal Liquica, done

in person. The second stage involves collecting the questionnaires from Autoridade Munisipal Liquica on the same day. The questionnaire distribution period requires 44 days (from June 18 to July 31, 2023).

## G. Operational Definition of Variables

Table 1. Variable

No	Variable	Definition	Indicator
1	Accountability	According to (Mardiasmo, 2018: 28) explains that public accountability that must be carried out by public sector organizations consists of several dimensions. There are four dimensions of accountability that must be met by public sector organizations, namely:	Honesty Accountability and Legal Accountability Process Accountability Program Accountability Policy Accountability
2	Transparency	Public sector organizations are currently required to continue to carry out transparency both in the delivery of financial information and the achievements that have been made. The following are the characteristics of transparency according to (Mardiasmo, 2018: 25), namely:	Informativeness (informatif) Openness (keterbukaan) Disclosure (pengungkapan)
3	Participation	Participation is the involvement of the community in decision making either directly or indirectly through representative institutions that can channel their aspirations. Participation is built on the basis of freedom of association and speech and constructive participation (Mardiasmo, 2009: 10).	Decision making Implementation Benefit capture Evaluation
4	Management of Village Funds	The management of village funds is the process of managing the provision of money and the use of money in every work effort of a group of people to achieve a goal (management is a process consisting of planning, implementation, supervision, and accountability functions (Malayu, 2006: 2).	1) Planning stage 2) Implementation stage 3) Administration stage 4) Reporting stage 5) Accountability stage

## H. Data Analysis Technique

The data analysis technique employed in this research utilizes a regression model. In a study, the possibility of encountering problems in regression analysis is quite common when fitting a prediction model into a dataset. The research is examined using several statistical tests, including data quality testing, classic assumption testing, descriptive statistics, and statistical tests for hypothesis testing.

## **I. Descriptive Statistics**

Descriptive statistics in this research essentially involve transforming research data into tabulations, making it easy to understand and interpret. Tabulation presents a summary, arrangement, or organization of data in numerical tables. Descriptive statistics are generally used by researchers to provide information about the most essential characteristics of research variables and respondent demographic data (Ghozali, Imam 2006).

## **J. Data Quality Test**

According to Indriantoro and Supomo (2011), there are two concepts for measuring data quality: reliability and validity. The quality of data resulting from the use of research instruments can be evaluated through tests of validity and reliability. These tests are conducted to determine the consistency and accuracy of data collected from the use of instruments.

### **1) Validity Test**

Validity testing is conducted to determine whether the research instrument accurately measures what it is supposed to measure (the key variable under investigation). According to Umar (2000), validity testing is useful to identify whether there are questionnaire questions that should be discarded/replaced because they are considered irrelevant. In this context, validity represents the accuracy of research findings that reflect the truth even if the respondents tested are different (Ghozali, Imam, 2006). Validity testing is calculated using Pearson correlation, and after measurement with SPSS, the significance level for all questions will be examined. The validity of the instrument is tested with the help of SPSS software, and the validity values can be observed in the Corrected Item-Total Correlation column. If the obtained correlation value is greater than the critical value ( $r_{\text{calculated}} > r_{\text{table}}$ ), the instrument is considered valid.

### **2) Reliability Test**

Reliability testing is conducted to examine the consistency of respondents' answers to all items or questions used. Reliability testing is useful to determine whether the instrument, in this case, the questionnaire, can be used more than once, at least by the same respondents (Umar, 2000). The statistical technique used for this testing is the Cronbach's Alpha coefficient, with the assistance of SPSS software. Cronbach's Alpha is a reliability test for alternative answers more than two. According to Supramono and Utami (2004), generally, an instrument is considered reliable if it has a Cronbach's Alpha coefficient  $> 0.6$ .

### **3) Classical Assumption Tests**

To conduct multiple regression analysis, classical assumption tests are required as prerequisites for meaningful and useful data analysis. According to Sekaran (2011), classical assumption tests should use data that will be used in the regression analysis. Classical assumption tests include normality test, multicollinearity test, and heteroskedasticity test.

### **4) Normality Test**

The normality test aims to determine whether the residual data or disturbance variables are normally distributed. The normality test can be performed using the Kolmogorov-Smirnov statistical test. If the p-value > alpha (0.05), then the regression model can be considered to be normally distributed (Nazaruddin and Basuki, 2015).

#### 5) *Multicollinearity Test*

The multicollinearity test aims to determine if there is a high correlation among independent variables. Detection of multicollinearity can be observed by checking if the tolerance value > 0.10 and the Variance Inflation Factor (VIF) < 10 (Nazaruddin & Basuki, 2015).

#### 6) *Heteroskedasticity Test*

The heteroskedasticity test checks whether there is equal variance in the regression model. There are two methods to detect heteroskedasticity: statistical and graphical methods. The graphical method involves examining the plot between the predicted values of the dependent variable and its residuals. The statistical method includes tests such as the Park Test, Glejser Test, White Test, Spearman's Rank Correlation Test, etc. Specifically, the Glejser Test involves regressing the absolute residual values against the independent variable. If  $\beta$  is significant, it indicates the presence of heteroskedasticity in the research regression model. The regression model can be considered free from heteroskedasticity if it has a p-value greater than 0.05 (Nazaruddin and Basuki, 2015).

### K. Multiple Linear Regression Analysis

The data analysis model used in this study is multiple linear regression analysis. According to Sugiyanto (2010), multiple linear regression analysis is used to analyze the influence of more than one independent variable on the dependent variable. This analysis is conducted to understand the direction of the relationship between independent variables and the dependent variable, whether positive or negative, to predict the value of the dependent variable in case of an increase or decrease.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Y : Pengelolaan Dana Desa

X<sub>1</sub> : Akuntabilitas

X<sub>2</sub> : Transparansi

X<sub>3</sub> : Partisipasi Masyarakat

$\alpha$  : Konstanta

$\beta$  : Koefisien Regresi

e : Error



## L. Hypothesis Testing

To test the proposed hypotheses, the mean values of the variables used are examined. The questionnaire is designed for positive or negative responses. Hypothesis testing regarding the influence of accountability, transparency, and community participation uses simultaneous testing with the F-test and partial testing with the t-test.

### 1) *T-Test*

According to Ghozali (2007), the T-statistic test essentially indicates how far the influence of an explanatory or independent variable individually explains the variation in the independent variable. One way to conduct a t-test is by comparing the t-statistic value with the critical values according to the table.

To test whether each independent variable significantly affects the dependent variable individually at  $\alpha = 0.05$ , the following steps are taken:

1. If (P-Value) < 0.05, it means the independent variable partially influences the dependent variable.
2. If (P-Value) > 0.05, it means the independent variable does not partially influence the dependent variable.

### 2) *F-Test*

According to Ghozali (2007), the F-statistic test essentially indicates whether all intended independent variables in the model have a simultaneous effect on the dependent variable. The test is conducted using a significance level of 0.05 ( $\alpha=5\%$ ). The acceptance or rejection of hypotheses is determined as follows:

1) If the significance value > 0.05, then the hypothesis is accepted (regression coefficients are not significant). This means that simultaneously, these five independent variables do not have a significant influence on the dependent variable.

2) If the significance value  $\leq 0.05$ , then the hypothesis is rejected (regression coefficients are significant). This means that simultaneously, these five independent variables have a significant influence on the dependent variable.

### 3) *Coefficient of Determination ( $R^2$ )*

The coefficient of determination (goodness of fit), denoted by  $R^2$ , is a summary that indicates how well the sample regression line fits the data. The coefficient of determination aims to measure the proportion of variation in the independent variable explained by the regression. The  $R^2$  value ranges from 0 to 1; if  $R^2 = 0$ , there is no perfect relationship, while if  $R^2 = 1$ , there is a relationship between the variation in Y and X, or the variation in Y can be explained by X as a whole.

## IV. DISCUSSION RESULTS

### A. Overview of Respondents

Table 2. Overview of Respondents

Category		Frequency	Percentage
Gender	Man	67	57,75
	Woman	49	42,25
	<b>Total</b>	<b>116</b>	<b>100%</b>
Age	25 – 30	11	9,48
	31 – 35	50	43,10
	36 – 40	40	34,48
	40	15	12,93
	<b>Total</b>	<b>116</b>	<b>100%</b>
Position	Head of Village (Desa)	11	9,48
	Head of Village (Kampung)	22	18,96
	Community	29	25
	Administration	32	27,58
	Finansas	22	18,96
	<b>Total</b>	<b>116</b>	<b>100%</b>

Source: Data Managed by Researchers

Based on Table 2, it is known that the frequency of male respondents amounted to 67 respondents (57.75%) and female respondents amounted to 49 respondents (42.25%), a total of 116 (100%) respondents. Classification of respondents according to age, respondents aged 25-30 years were 11 respondents (9.48%), respondents aged 31-35 years were 50 respondents (43.10%), respondents aged 36-40 years were 40 respondents (34.48%) and respondents aged more than 40 years were 15 respondents (12.93%), the total number of respondents was 116. The classification of respondents based on job position, the village head amounted to 11 people (9.48%), the village head amounted to 22 people (18.96%), the community amounted to 29 people (25%), administration amounted to 32 people (27.58%), finance amounted to 22 people (18.96%). The total number of respondents was 116.

## B. Descriptive Statistics

**Table 3. Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Transparency	116	8.00	28.00	22.4914	4.36288
Accountability	116	7.00	28.00	19.0776	4.09273
Participant	116	4.00	16.00	12.7759	2.82562
Management of Village Funds	116	6.00	24.00	18.7845	3.99305
Valid N (listwise)	116				

Source: Processed Priemer Data 2023

Based on the data on Village Fund Management, it is shown that the maximum score achieved is 24, and the minimum total score is 6. The mean value is 18.78, with a standard deviation of 3.993. For Transparency, the maximum score is 28, and the minimum total score is 8. The mean value is 22.49, with a standard deviation of 4.362. Accountability shows that the maximum score achieved is 28, and the minimum total score is 7. The mean value is 19.07, with a standard deviation of 4.092. Meanwhile, Community Participation shows that the maximum score achieved is 16, and the minimum total score is 4. The mean value is 12.77, with a standard deviation of 2.825. This indicates that the lower the standard deviation and the closer to 0, the more similarity exists in data with low deviation.

## C. Validity Test

The validity test is used to measure whether a questionnaire is valid or not. This test is performed using Pearson Correlation, where a model is considered valid if the significance level is below 0.05. For the r table value at a 95% confidence level or a significance level of 5% ( $\alpha = 0.05$ ), it can be found based on the number of respondents.

The r table value at  $df = 116$  and  $\alpha = 0.05$  is 0.195. The conclusions are as follows:

1. If the Corrected Item-Total Correlation value  $< 0.195$ , then that question item is considered valid.
2. If the Corrected Item-Total Correlation value  $> 0.195$ , then that question item is considered valid.

Results of the validity test using SPSS for Windows version 22 for the questionnaire data instrument for each variable are as follows:

**Table 4. Validity Test Results**

<b>Transparency Variable (X1)</b>
-----------------------------------

No	Item	R count	R table	Description
1	Item 1	0.621	0.195	Valid
2	Item 2	0.576	0.195	Valid
3	Item 3	0.564	0.195	Valid
4	Item 4	0.612	0.195	Valid
5	Item 5	0.676	0.195	Valid
6	Item 6	0.482	0.195	Valid
7	Item 7	0.449	0.195	Valid

Source: Processed Priemer Data 2023

The validity test results indicate that the 7 questions regarding Transparency, answered by 116 respondents, show validity for questions 1, 2, 3, 4, 5, 6, and 7. This is because the calculated R-value is greater than the table R-value. The table R-value for N=116 at a 5% significance level is 0.195. For indicator 1, the calculated R-value is  $0.621 > 0.195$ , for indicator 2 it is  $0.576 > 0.195$ , for indicator 3 it is  $0.564 > 0.195$ , for indicator 4 it is  $0.612 > 0.195$ , for indicator 5 it is  $0.676 > 0.195$ , for indicator 6 it is  $0.482 > 0.195$ , and for indicator 7 it is  $0.449 > 0.195$ . This means that all indicators 1, 2, 3, 4, 5, 6, and 7 are valid.

**Table 5. Validity Test Results**

Accountability Variable (X2)				
No	Item	R count	R table	Description
1	Item 1	0.604	0.195	Valid
2	Item 2	0.492	0.195	Valid
3	Item 3	0.669	0.195	Valid
4	Item 4	0.673	0.195	Valid
5	Item 5	0.616	0.195	Valid
6	Item 6	0.540	0.195	Valid

Source: Processed Priemer Data 2023

The validity test results show that the question items about Accountability, which total 6 question items, filled in by 116 respondents, show that the questions are valid on items 1, 2, 3, 4, 5, and 6, because the Rcount value is greater than the R table. The Rtable value with the number N = 116, significant 5% is 0.195, for indicator 1 rcount  $0.604 > 0.195$ , indicator 2 has a rcount  $0.492 > 0.195$ , indicator 3 has a rcount  $0.669 > 0.195$ , indicator 4 has a

rcount 0.673>0.195, indicator 5 has a rcount 0.616>0.195, indicator 6 has a rcount 0.540>0.195, meaning that all indicators 1, 2, 3, 4, 5, and 6 are valid.

**Table 6. Validity Test Results**

Community Participation Variable (X3)				
No	Item	R count	R table	Description
1	Item 1	0.458	0.195	Valid
2	Item 2	0.574	0.195	Valid
3	Item 3	0.532	0.195	Valid
4	Item 4	0.484	0.195	Valid

Source: Processed Priemer Data 2023

The validity test results show that the question items about Community Participation which totaled 4 question items, filled in by 116 respondents showed that the question was valid on items 1, 2, 3, and 4, because the Rcount value was greater than the R table. The Rtable value with the number N = 116, significant 5% is 0.195, for indicator 1 rhitung 0.458> 0.195, indicator 2 has rhitung 0.574> 0.195, indicator 3 has rhitung 0.532> 0.195, indicator 4 has rhitung 0.484> 0.195, meaning that all indicators 1, 2, 3, and 4 are valid.

**Table 7. Validity Test Results**

Village Fund Management Variables (Y)				
No	Item	R count	R table	Description
1	Item 1	0.619	0.195	Valid
2	Item 2	0.521	0.195	Valid
3	Item 3	0.602	0.195	Valid
4	Item 4	0.541	0.195	Valid
5	Item 5	0.649	0.195	Valid
6	Item 6	0.566	0.195	Valid

Source: Processed Priemer Data 2023

The results of the validity test show that the question items regarding Village Fund Management, totaling 6 question items, filled in by 116 respondents, show that the questions are valid on items 1, 2, 3, 4, 5, and 6, because the Rcount value is greater than the R table. The Rtable value with the number N = 116, significant 5% is 0.195, for indicator 1 the rcount is 0.619>0.195, indicator 2 has a rcount of 0.521>0.195, indicator 3 has a rcount of

0.602>0.195, indicator 4 has a rcount of 0.541>0.195, indicator 5 has a rcount of 0.649>0.195, indicator 6 has a rcount of 0.566>0.195, meaning that all indicators 1, 2, 3, 4, 5, and 6 are valid.

#### D. Reliability Test

After it can be determined that the questionnaire made in this study is valid, then proceed with the reliability test which can only be carried out on questions that already have validity. Its purpose is to determine the extent to which the measurement results remain consistent when measuring two or more times against the same symptoms.

The reliability test was carried out using the Cronbach Alpha coefficient greater than 0.60. A reliable instrument will produce data that is in accordance with the actual conditions. The results of the SPSS v.22 analysis for the reliability test of the instruments on the four variables contained in the questionnaire can be seen below:

**Table 8. Reliability Test**

Variable	Alpha Cronbach	Conditions	Description
Transparency	0,824	0,60	Reliabel
Accountability	0,829		Reliabel
Participant	0,722		Reliabel
Management of Village Funds	0,819		Reliabel

Source: SPSS Output Data 2023

The results of the analysis above show that the Cronbach's Alpha value for all statements of the Transparency, Accountability and Community Participation variables on Village Fund Management > 0.60. So it can be concluded that all instruments in the Transparency Accountability and Community Participation variables on Village Fund Management on these questions are reliable.

#### E. Normality Test

The normality test used in this regression model is the Kolmogorof-Simornov (K-S) non-parametric statistical test. The significance value of normally distributed residuals is if the asymp. Sig (2-tailed) in the one-sample kolmogorof-simornov test is more than  $\alpha = 0.05$

**Table 9. Normality Test**

	Unstandardized Residual
--	-------------------------

Asymp. Sig. (2-tailed)	.200 <sup>c</sup>
------------------------	-------------------

Source: Processed Priemer Data 2023

The Kolmogorof-Smirnov (K-S) value is 0.200 which is greater than  $\alpha = 0.05$ . So, the hypothesis that the residual data is abnormal is rejected or in other words it can be concluded that the residual model is normally distributed.

## F. Multicollinearity Test

The Multicollinearity test is useful for testing whether the regression model found a correlation between the independent variables. How to determine whether there is a deviation from the multicollinearity test is by looking at the Tolerance and VIF values of each independent variable, if the Tolerance value  $> 0.10$  and the VIF value.

**Table 10. Multicollinearity Test Coefficients<sup>a</sup>**

Independent Variable	Tolerance	VIF	Conclusion
(Consta			No Multicollinearity
Transparency	.336	2.980	No Multicollinearity
Accountability	.289	3.465	No Multicollinearity
Community participation	.455	2.198	No Multicollinearity

Source: Processed Priemer Data 2023

The multicollinearity test results show that the Pearson Correlation value of all variables is  $\leq 10$ . This indicates that all variables in this study do not occur Multicollinearity with other variables in the model.

## G. The Heteroscedasticity Test

The heteroscedasticity test is carried out to determine whether in a regression model there is an inequality of variance from the residuals of one observation to another observation, which is called homoscedasticity, while for different variances it is called heteroscedasticity. According to Umar (2000) a good regression model is a model with heteroscedasticity. The way to predict it is:

1. The data points spread above and below or around the number 0.
2. The data points do not collect only above or below.
3. The distribution of data points should not form a wavy pattern widening then narrowing and widening again.
4. The distribution of data points should not be patterned (Lubis, 2007).



Based on the results of the heteroscedasticity test, the distribution of points according to the indicators called umar (2000) so that the variance can be declared different or heteroscedasticity.

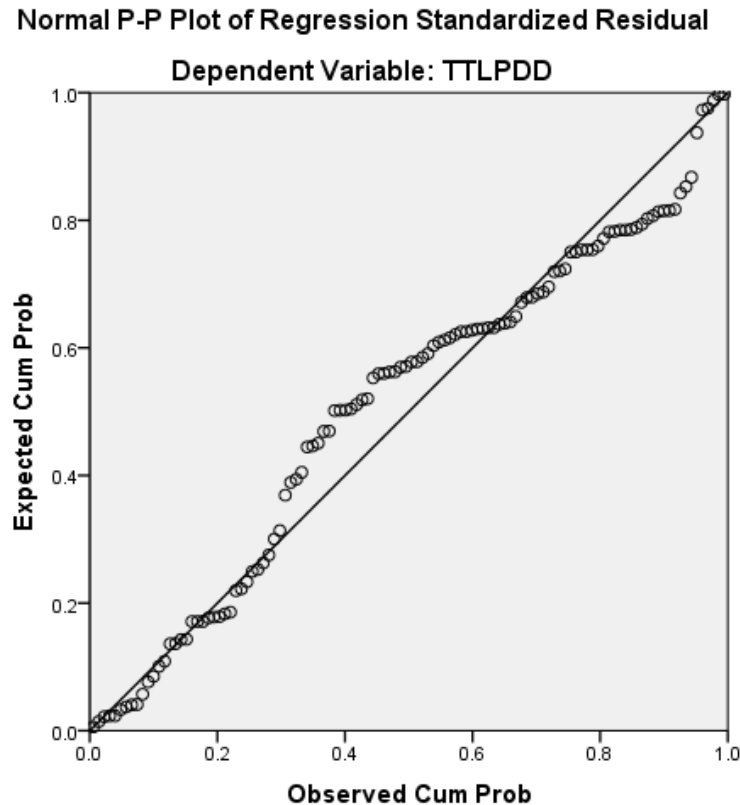


Figure 2. Normal P-P Plot of Regression Standardized Residual

## H. Determination Coefficient Test ( $R^2$ )

Table 11. Model Summary

Adjusted R Square
.712

Source: Processed Priemer Data 2023

The coefficient of determination ( $R^2$ ) test results show a significance value of  $0.000 < 0.05$ , and the R square is 0.712. This indicates that the obtained regression equation is reliable, and the model used is fixed and can be employed to predict the influence of Transparency, Accountability, and Community Participation on Village Fund Management, accounting for 71.2%. The remaining 28.8% is determined by factors outside the scope of this research model.

## I. Results of the Coefficient of Determination ( $R^2$ ) Test

In the regression model, the constant value of 0.881 can be interpreted as follows: if the independent variables Transparency (X1), Accountability (X2), and Community Participation (X3) in the model are assumed to be zero, on average, variables outside the model will still increase Village Fund Management (Y) by 0.881 per year.

The coefficient value  $\beta_1$  of 0.379 in this study can be interpreted as follows:

$$Y = 0.881 + 0.379X_1 + 0.278X_2 + 0.318X_3$$

The variable Transparency (X1) has a positive effect on Village Fund Management (Y). This indicates that when Transparency increases by one unit, Village Fund Management will also increase by 0.379 units.

The coefficient value  $\beta_2$  of 0.278 in this study can be interpreted as follows: the variable Accountability (X2) has a positive effect on Village Fund Management (Y). This indicates that when Accountability increases by one unit, Village Fund Management will also increase by 0.278 units.

The coefficient value  $\beta_3$  of 0.318 in this study can be interpreted as follows: the variable Community Participation (X3) has a positive effect on Village Fund Management (Y). This indicates that when Community Participation increases by one unit, Village Fund Management will also increase by 0.318 units.

## J. Hypothesis Test

### 1) Anova Test (F)

Table 12. ANOVA<sup>a</sup>

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1305.441	3	435.147	92.274	.000 <sup>b</sup>
1 Residual	528.171	112	4.716		
Total	1833.612	115			

a. Dependent Variable: Y

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

Based on the test results, the significance level is 0.000 or smaller than 0.05, it can be concluded that the model used meets the Goodness of Fit requirements. Based on the f test, it shows that the regression factors of Transparency, Accountability and Community Participation affect Village Fund Management.

## V. PARTIAL TEST T

The significance test in the study was carried out to determine the significance and direction of the influence of the dependent variable on the independent variable on the submission of 3 (three) hypotheses in the previous chapter.

Table 13. Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.881	1.104		.798	.427
<b>X1</b>	.379	.080	.415	4.736	.000
<b>X2</b>	.278	.092	.285	3.021	.003
<b>X3</b>	.318	.106	.225	2.991	.003

**a. Dependent Variable: Y**

If the significance value is  $<0.05$ , it can be stated that the hypothesis is accepted, so there is a significant influence between the independent variable and the dependent variable.

1) The Effect of Transparency on Village Fund Management

In hypothesis 1 (H1) it is stated that Transparency has a positive and significant effect on Village Fund Management. This is shown to be statistically significant at the 5% level (tcount value = 4.736; sig. 0.000).

Based on the test results, hypothesis 1 (H1), which is formulated that Transparency has a positive and significant effect on Village Fund Management, is accepted.

2) The Effect of Accountability on Village Fund Management

In hypothesis 2 (H2) it is stated that Accountability has a positive and significant effect on Village Fund Management. This is shown to be statistically significant at the 5% level (tcount = 3.021; sig. 0.003).

Based on the test results, hypothesis 2 (H2), which is formulated that Accountability has a positive and significant effect on Village Fund Management, is accepted.

3) The Effect of Community Participation on Village Fund Management

In hypothesis 3 (H3) it is stated that Community Participation has a positive and significant effect on the Management of Village Funds for micro and small businesses. This is shown to be statistically significant at the 5% level (tcount = 2.991; sig. 0.003).

Based on the test results, hypothesis 3 (H3), which formulates that taxation witnesses have a positive and significant effect on Village Fund Management, is accepted.

## VI. DISCUSSION OF RESEARCH RESULTS

In this study, the researcher used a sample of 116 respondents from a population of 116, including Village Heads, Village Chiefs, Community Members, Administrative, and Financial personnel in the Liquica Municipal Administration. The researcher employed the random sampling technique to ensure that respondents or members had an equal chance of becoming research samples.

To determine the influence of Transparency, Accountability, and Community Participation on Village Fund Management, the data obtained were tested with SPSS to assess the validity and reliability of all research variable indicators.

The Corrected Item Total values greater than  $r_{\text{Critical}} > 0.60$  indicate that the variable indicators have a strong construct. Furthermore, each variable has a *Cronbach's Alpha* greater than  $\alpha > 0.60$ , indicating that the indicators are valid and reliable.

The conclusion drawn from the SPSS V22 calculations provides evidence of the influence of Transparency, Accountability, and Community Participation on Village Fund Management. The proof is explained below.

### A. Testing the First Hypothesis (H1)

The results of this study, based on the above data, show that Transparency has a positive and significant effect on Village Fund Management. This implies that every community has an equal right and opportunity to know the budgeting process concerning the interests and aspirations of the community, especially in meeting the diverse needs of the community in village fund management.

This research aligns with several previous studies. Firstly, the study conducted by Andriani (2019) with a sample of 113 respondents in Luk Village, Rhee District, Sumbawa Regency, using purposive sampling. Secondly, the research by Yoga and Rasmini (2019) with a sample of 72 respondents in 18 villages in Abiansema District, using purposive sampling. Thirdly, the study by Ramadhani and Yuliati (2021) with a sample of 72 respondents in 18 villages in Kalitidu District, using purposive sampling.

The results of this research are consistent with the above studies, leading to the conclusion that strengthening transparency has a positive impact on the management of village fund allocations.

### B. Testing the Second Hypothesis (H2)

The results of this study, based on the above data, indicate that Accountability has a positive and significant impact on Village Fund Management. It can be stated that the Village Government must be able to implement the principle of accountability in the management of village finances, where all the outcomes of village government activities must be accountable to the village community in accordance with the provisions, thereby achieving good village governance. To implement this accountability principle, various resources and supporting facilities are needed, including competent human resources and the support of adequate and reliable information technology facilities.

The findings of this research are consistent with several previous studies. First, a study conducted by Andriani (2019) with a sample of 113 respondents in Luk Village, Rhee District, Sumbawa Regency, using purposive sampling. Second, a study by Yoga and Rasmini (2019) with a sample of 72 respondents in 18 villages in Abiansema District, using purposive sampling. Third, another study by Ramadhani and Yuliati (2021) with a sample of 72 respondents in 18 villages in Kalitidu District, using purposive sampling.

Fourth, another study by Angelia and Rahayu (2019) with a sample in the Cianjur District Village Government, involving only government officials, using saturation sampling.

The results of this study are consistent with the above research. Thus, it can be concluded that strengthening the results of transparency has a positive effect on the management of village fund allocations.

### **C. Testing the Third Hypothesis (H3)**

The results of this study, based on the above data, show that Community Participation has a positive and significant impact on Village Fund Management. This means that community participation is necessary to realize village development in accordance with the needs of the village itself. Without community participation, every development activity will fail. Similarly, regarding community participation in the use and management of village funds, this involvement is crucial to ensure that the use and management are more targeted, and the benefits will be more in line with the real interests of the community.

The findings of this research are consistent with several previous studies. First, a study conducted by Andriani (2019) with a sample of 113 respondents in Luk Village, Rhee District, Sumbawa Regency, using purposive sampling. Second, a study by Yoga and Rasmini (2019) with a sample in 18 Abiansema Districts, involving 72 respondents, using purposive sampling. Third, another study by Ramadhani and Yuliati (2021) with a sample in 18 Kalitidu Districts, involving 72 respondents, using purposive sampling.

Fourth, another study by Angelia and Rahayu (2019) with a sample in the Cianjur District Village Government, involving only government officials, using saturation sampling.

The results of this study are consistent with the above research. Thus, it can be concluded that strengthening the results of research on transparency has a positive effect on the management of village fund allocations.

## **VII. CONCLUSIONS AND RECOMMENDATIONS**

### **A. Conclusions**

Based on the findings of the research and hypothesis testing, the following conclusions can be drawn:

1. Transparency has a positive and significant impact on Village Fund Management. This implies that every community in Liquica Municipality, Timor-Leste, has equal rights and opportunities to know the budget process related to the interests and aspirations of the community, especially in meeting the needs of the community in village fund management. *Planeamento de Desenvolvimento Integrado Municipal (PDIM)* and

*Programa Nasional Dezenvolvimento Suku (PNDS)* in Liquica Municipality have good and positive transparency because they have sufficient quality, expertise, and technical training as Village Fund Managers, contributing to the improvement of transparency. Hence, they are highly transparent to the community, encouraging community participation in the fund management process.

2. Accountability has a positive and significant impact on Village Fund Management. This means that the Village Government must apply the principle of accountability in village financial management. All the final activities of village government administration must be accountable to the village community in accordance with regulations, thereby achieving good village governance. In this context, it shows that *Planeamento de Dezenvolvimento Integrado Municipal (PDIM)* and *Programa Nasional Dezenvolvimento Suku (PNDS)* in Liquica Municipality also assign responsibilities to the village government for their involvement in the accountability of village funds.
3. Community Participation has a positive and significant impact on Village Fund Management. This means that community participation is needed to realize village development in line with the needs of the village itself. *Planeamento de Dezenvolvimento Integrado Municipal (PDIM)* and *Programa Nasional Dezenvolvimento Suku (PNDS)* in Liquica Municipality have improved because many communities are participating in development activities in the villages and areas within Liquica Municipality.

## B. Implications

Through this research, it provides benefits for the management of *Programa Nasional Dezenvolvimento Suku (PNDS)* and the quality of *Program Nasional Dezenvolvimento Suku (PNDS)* implementation conforms to government standards, ensuring its effectiveness in achieving goals or targets. The findings contribute applied implications to *Program Nasional Dezenvolvimento Suku (PNDS)*.

1. Transparency positively influences village fund management, indicating that increasing transparency is beneficial for both the community and the government.
2. Accountability positively influences village fund management, improving public awareness and understanding of how the budget is used by the PNDS.
3. Community participation positively influences village fund management, enhancing community involvement in activities related to the PNDS..

## C. Applied Implications

Based on the conclusions, the applied implications for stakeholders are:

1. Incorporate additional data collection methods such as observation and interviews to obtain more accurate results.
2. Consider that village finances come not only from the Village Fund but also from other sources like the Village Fund Allocation or local revenue. Future research could explore other aspects of local finances not covered in this study.

3. Future research should consider examining the extent to which transparency, accountability, and community participation in village fund management affect the welfare of village communities.

#### D. Limitations

The limitations that may affect the results of this research include the limited number of respondents used in the study, as well as the limited allocation of the Village Fund in Liquica Municipal Authority. Therefore, future research should focus on a broader research subject by including all other village fund allocations in Timor-Leste.

#### REFERENCES

- Andrianto, N., 2007. Good e-Government: Transparansi dan Akuntabilitas Publik Melalui e-Government. Bayumedia Publishing, Malang, Anggota IKAPI Jatim
- Anies Iqbal Mustofa, 2012. "Pengaruh Pengajian Dan Aksesibilitas Laporan. Keuangan Terhadap Akuntabilitas Pengelolaan Keuangan Kabupaten. Pemalang". Jurnal Akuntansi. Universitas Semarang.
- Chabib, Soleh dan Heru Rochmansjah, 2014. Pengelolaan Keuangan Desa, Bandung: Fokus Media
- David, Wijaya, 2018. Bum Desa, Jakarta: Penerbit Gava Media.
- Dwiyanto, 2002. Reformasi Birokrasi Publik Di Indonesia, Yogyakarta: PSKK-UGM
- Edi Yanto dan Aqfir (2020), Pengaruh Transparansi, Partisipasi Dan Akuntabilitas Terhadap Kinerja Pengelolaan Alokasi Dana Desa pada Desa Salumpaga Kecamatan Tolitoli Utara Kabupaten Tolitoli.
- Ghozali, Imam. 2005. Aplikasi Analisis Multivariate dengan Program SPSS. Semarang: BP Universitas Diponegoro
- Hadi, R. R. (2019). Pengaruh Akuntabilitas Pengelolaan Keuangan Alokasi Dana Desa, Kebijakan Desa, Dan Partisipasi Masyarakat Terhadap Kesejahteraan Masyarakat (Studi Kasus Pada Desa Genengan Kecamatan Pakisaji Kabupaten Malang). Skripsi. <http://etheses.uin-malang.ac.id/15376/>, 13 oktober 2020.
- Hajar, Ibnu. 2017. Pengaruh Transparansi dan Akuntabilitas terhadap Kinerja Pengelolaan Anggaran pada UPTD Taman Budaya Sulawesi Tenggara. Kendari: Skripsi Fakultas Ekonomi dan Bisnis Universitas Halu Oleo.
- Hamijoyo. 2007. Partisipasi dalam Pembangunan. Jakarta :Depdikbud RI
- Handayani, D. (2012). Good Governance dan Kualitas Laporan Keuangan Pemerintah. Jurnal Akuntansi Keuangan dan Bisnis Vol. 5, 12-16.
- Hartono, 2013. Metodologi Penelitian Bisnis Salah Kaprah dan Pengalaman-pengalaman. Edisi 5. BPFE-Yogyakarta. Yogyakarta
- Herlianto, D. 2017. Manajemen Keuangan Desa Berbasis Pada Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa. Gosyen Publishing, Sleman Yogyakarta.
- Husein, Umar. (2000). Riset Pemasaran Dan Penilaian Konsumen. Jakarta: PT Gramedia Pustaka.
- I Made Yoga Darma Putra Ni Ketut Rasmini (2019) Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Pada Efektivitas Pengelolaan Dana Desa di Kecamatan Abiansemal Kabupaten Badung
- Ihyaul Ulum, 2004, Sebuah Pengantar Akuntansi Sektor Publik, UMM Press: Malang.
- Indriantoro, Nur and Bambang Supomo. 2014. Metodologi Penelitian Bisnis Untuk Akuntansi & Manajemen. Edisi 1. Cetakan ke-12. Yogyakarta: BPFE.
- Jurniadi. (2015). Faktor-Faktor Yang Berpengaruh Terhadap Efektivitas Penyaluran Alokasi Dana Desa Di Kecamatan Teluk Pandan Kabupaten Kutai Timur. Jurnal vol. 1, No. 1, Thn. 2015, Hlm 112-124.
- Kompas. 2018. "ICW: Ada 181 Kasus Korupsi Dana desa, Rugikan Negara Rp 40,6 Miliar". Diakses pada 14 April 2018 melalui <https://nasional.kompas.com/read/2018/11/21/19000481/icw-ada-181kasus-korupsi-dana-desa-rugikan-negara-rp-406-miliar?page=all>
- Kusuma, M., 2012. "Pengaruh Akuntabilitas Terhadap Transparansi Penyusunan Laporan Keuangan Pemerintah Daerah (Studi Empiris Terhadap Persepsi Mahasiswa Diploma Akuntansi di kediri)". Cahaya Aktiva. Vol. 02 No. 02.
- Lembaga Administrasi Negara-LAN, 2000. Keputusan Kepala LAN No.239/IX/6/8/2003. Tentang Pedoman Penyusunan Pelaporan Akuntabilitas Kinerja Instansi Pemerintah. Jakarta: LAN
- Mahmudi, 2010. Manajemen Kinerja Sektor Publik, Yogyakarta: Penerbit UUP STIM YKPN
- Mahmudi, 2015. Manajemen Kinerja Sektor Publik, Edisi Ketiga, Yogyakarta: UPP STIM YKPN.
- Malayu, 2006. Dasar-Dasar Perbankan. Jakarta: PT. Bumi Aksara.



- Marcelinda, Setya, 2012. "Studi Karakteristik Sampah dan Tingkat Partisipasi Masyarakat dalam Mengelola Sampah di Kecamatan Kendari, Kabupaten Kendari, Provinsi Sulawesi Tenggara", Tugas Akhir. Universitas Islam Indonesia, Yogyakarta.
- Mardiasmo, 2018. Perpajakan, Edisi Revisi, Yogyakarta: Penerbit Andi.
- , 2009. Akuntansi Sektor Publik. Yogyakarta: Andi Yogyakarta.
- Maria, Andriani, 2019. "Pengaruh Transparansi, Akuntabilitas, dan Partisipasi Masyarakat terhadap Pengelolaan Dana Desa (Studi Pada Desa Luk, Kecamatan Rhee, Kabupaten Sumbawa).
- Muindro, Renyowijoyo, 2013. Akuntansi Sektor Publik, Jakarta: Mitra Wacana Media.
- Nazaruddin, Ietje dan Agus Tri Bazuki, 2015. Analisis Statistik dengan SPSS, Yogyakarta: Danisa Media.
- Novia, 2015. "Partisipasi masyarakat dalam pemanfaat program alokasi dana desa studi di Desa Semongan Kecamatan Noyan Kabupaten Sanggau". Jurnal S-1 Ilmu Sosiatri [Internet]. [Diunduh 2016 Oktober 11]; 4(3): 1-17.
- Pramita, D. Y, dan I. Andriyani, 2010. "Determinasi Hubungan Pengetahuan Dewan tentang Anggaran dengan Pengawasan Dewan pada Keuangan Daerah (APBD) (Studi Empiris pada DPRD SeKaresidenan Kedu)", Universitas Muhammadiyah Magelang, SNA XII
- Ramadhani, 2019. "Pengaruh Pengelolaan Keuangan Daerah, Akuntabilitas, Transparansi, Terhadap Kinerja Pemerintah Daerah Oku Timur (Studi Kasus Pada Organisasi Pemerintah Daerah OKU Timur)".
- Ramadhani, N., & A. Yuliati, 2021, "Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Terhadap Pengelolaan Alokasi Dana Desa Kecamatan Kalitidu".
- Rasul, Syahrudin, 2002. Pengintegrasian Sistem Akuntabilitas Kinerja Dan Anggaran. Jakarta: Detail Rekod.
- Risca Syafira Angelia dan Sri Rahayu, 2019. "Pengaruh Transparansi, Akuntabilitas dan Partisipasi Terhadap Pengelolaan Keuangan Desa (Studi Kasus Pada Pemerintah Desa Di Kecamatan Cianjur Tahun 2019)".
- Riyanto, 2015. Akuntansi Pemerintah Daerah Berbasis Akrua, Yogyakarta.
- Rosyada, A.A., 2016. "Analisis Penerapan Prinsip Good Governance Dalam Rangka Pelayanan Publik di Badan pelayanan Perizinan Terpadu Satu Pintu di Kota Samarinda". E-Journal Ilmu Pemerintahan 4(1): 102-114.
- Santoso dan Pambelum, 2008. "Pengaruh Penerapan Akuntansi Sektor Publik Terhadap Akuntabilitas Kinerja Instansi Pemerintah Dalam Mencegah Fraud", Jurnal Administrasi Bisnis Volume 4, Nomor 1, Hal. 14- 33 (ISSN: 0216- 1249).
- Sekaran, Uma, 2011. Metodologi Penelitian untuk Bisnis, Edisi Empat, Jakarta: Salemba Empat.
- Solekhan, Moch, 2012. Penyelenggaraan Pemerintahan Desa. Malang: Setara Press.
- Sujarweni, 2015. Akuntansi Sektor Publik, Yogyakarta: Pustaka Press.
- Sumaryadi, I Nyoman, 2010. Sosiologi Pemerintahan, Bogor; Ghalia Indonesia.
- Supramono & Intiyas Utami, 2004. Desain Proposal Penelitian Akuntansi & Keuangan, Yogyakarta: ANDI.
- Umami, Risya dan Idang Nurodin, 2017. "Pengaruh Transparansi dan Akuntabilitas Terhadap Pengelolaan Keuangan Desa". Jurnal Ilmiah Ilmu Ekonomi. Vol. 6, Edisi 11, Okt 2017, ISSN: 20886969.
- Utami dan Efrizal, 2013. "Pengaruh Pengetahuan Dewan Tentang Anggaran Terhadap Pengawasan Keuangan Daerah Dengan Variabel Pemoderasi Partisipasi Masyarakat Dan Transparansi Kebijakan Publik", Jurnal WRA, Vol.1, No.1
- Waluyo, 2009. Manajemen Publik, Bandung: Mandar Maju.