

## ASSISTANCE OF IMPROVING THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT AND ACCOUNTABILITY TO PANDANSARI VILLAGE FACILITIES AND INFRASTRUCTURE, CIAWI DISTRICT, BOGOR 2015-2017

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### Abstract

This study aims to determine the Effectiveness of Village Fund Management and Village Fund Accountability in Pandansari Village. And to find out its influence on the improvement of the development of facilities and infrastructure in Pandansari Village, Ciawi District, Bogor Regency. The data collection method used in this research is literature study and field study. The type of research used in this research is verification with explanatory survey research methods. The types and sources of data in this study are quantitative and qualitative data, while the data sources used are primary and secondary data. The population used is Pandansari Village Government Agencies. The total sample in this study was 30 respondents with the selection of samples through purposive sampling method. The data analysis method in this study used quality tests, data, classical assumption tests, multiple linear regression analysis tests and hypothesis tests which were processed using SPSS version 23 software. Based on the results of the study, it shows that the Village Government has carried out Management Effectiveness in every stage of the process, the village government has carried out its duties by following the provisions that have been set in the preparation of the planning and implementation stages, which means it is effective. However, at the planning stage the role of the community in providing participation or aspirations in making development program planning decisions is still low, so that the development programs implemented are not entirely in accordance with the aspirations desired by the community, the village government has carried out DD accountability in accordance with established regulations. Based on the results, it shows that partially the Management Effectiveness variable does not significantly influence the Improvement of Facilities and Infrastructure Development in Pandansari Village, while the Village Fund Accountability variable partially has a significant effect on the Improvement of Pandansari Village Facilities and Infrastructure Development. Based on the results of the research simultaneously, it shows that the Effectiveness of Village Fund Management and Accountability variables together have a significant effect on the Improvement of Facilities and Infrastructure Development in Pandansari Village, Ciawi District, Bogor Regency for the 2015-2017 period..

**Keywords:** Effectiveness of Management; Accountability of Village Funds; Improvement of Village Facilities; Infrastructure Development.

### I. INTRODUCTION

Implementation of Regional Autonomy in Law No. 9 of 2015 which is the second amendment to Law No. 23 of 2014 concerning Regional Government. The granting of regional autonomy as broadly as possible is to give the rights, authorities and obligations of the autonomous regions to regulate and manage their own government affairs and the interests of the local community in accordance with the applicable laws and regulations. The implementation of regional autonomy is not only based on legal references as well as the implementation of the demands of globalization which must be empowered by giving the regions a wider, more real and responsible authority, especially in regulating, utilizing and exploring potential sources that exist in their

respective regions. The implementation of regional autonomy is an important focal point in order to improve people's welfare, basically regional autonomy is a radiance of people's sovereignty and is given by the government to the community and not at all to the region or regional government, regional autonomy aims to accelerate the realization of community welfare through improvements, services, empowerment and community participation as well as increasing regional competitiveness by taking into account the principles of democracy, equity, justice, privileges and specificity of a region in the system of the Unitary State of the Republic of Indonesia (NKRI). And serves to regulate and manage all government affairs in the region, which means that local governments are given the freedom to

organize their regional management by referring to the legal basis that has been determined. Therefore, the government is expected to be able to develop all available resources to create a competitive edge in regional progress by being highly committed to the principles of regional autonomy.

Villages according to Law No. 6 of 2014 are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, origin rights and/or traditional rights that are recognized and respected in the state government system. Unitary Republic of Indonesia. This Law No. 6 of 2014 brought major and fundamental changes to the position and relations of the village with the region or the government covering aspects of authority, planning, development, finance and village democracy. Through this law, the position of the village becomes stronger. The Law on Villages aims to elevate the village to an honorable subject position in the constitution of the Republic of Indonesia. Another thing is that village regulation will determine the appropriate village format in accordance with the context of local diversity, strengthening village independence through the Law on Villages actually also places the village as a subject of government and development that really starts from the bottom (bottom up). The village law clearly states that traditional villages and villages receive equal treatment from the government and local governments. In this case, the village is given autonomy to regulate and manage the interests of the community based on the rights of origin, customs and socio-cultural values of the village community and to establish and manage village institutions. Increased attention to the village has an impact on the financial aspect of the village, the village will manage finances in increasingly large amounts because it receives allocations of funds from the APBN/APBD and other sources other than independent funds from the village.

Village finances are defined in Law no. 9 of 2015 concerning regional government which is the second amendment to Law no. 23 of 2014, and law no. 6 of 2014 and Permendagri No. 113 2014 concerning village financial management, which regulates the principles of village financial management, village financial management powers, APBDes, stages of village financial management as well as guidance and supervision. Village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations, the village financial management cycle which includes planning, implementation, administration, reporting and accountability. Can be accounted for in the accountability report for the realization of the Village Revenue and Expenditure Budget (APBDes). The government provides Village Funds (hereinafter referred to as DD) which is regulated in Government

Regulation no. 22 of 2015 which is the first amendment to Government Regulation No. 60 of 2014 concerning Village Funds sourced from the APBN which was then revised again into Government Regulation No. 8 of 2016 which is the second amendment to Government Regulation No. 60 of 2014 concerning Village Funds sourced from the APBN are transferred to the Regency / City APBD, then through the RKUD it is distributed to the RKdes, and is carried out in stages in the current year. With the circulation of balancing funds through the allocation of Village Funds (DD) must make the village truly prosperous, for that the transformation process towards village empowerment should continue to be carried out and encouraged by all elements towards Village Autonomy.

According to Doller and Wallis (2001), Village Fund Allocation plays an important role and is the main key to the success of village autonomy. The effectiveness and efficiency of channeling village funds from the Regency/City Government to the Village Government and the utilization of these funds are very important. The village also still has many limitations, especially in its government organization, so that this will also affect the effectiveness of management and accountability for the development of facilities and infrastructure. To be able to carry out development and improve village facilities and infrastructure, it is necessary to manage village finances effectively and accountably in order to achieve the success of village autonomy.

Village funds function to improve community welfare, basic services for community capacity and capability, village economic progress, overcoming disparities between villages and at the same time for equitable development. Village (APBDes). When looking at the amount of revenue or village budget revenues or expenditures in the three periods given to the village for the Pandansari village government, Ciawi District, Bogor Regency for the 2015-2017 period, it has planned the use of village funds in accordance with the desired village development planning results into several development sectors, with the table allocation as well as the Graph Table as follows:

TABLE I  
REALIZATION OF VILLAGE FUND BUDGET RECEIPTS  
FROM THE PANDANSARI VILLAGE GOVERNMENT FOR  
THE 2015-2017 PERIOD

Details	Year		
	2015	2016	2017
Village Fund	Rp300.94 5.595	Rp651.81 9.044	Rp803.73 5.194
Allocation Of Village Funds	Rp475.81 7.304	Rp430.51 5.892	Rp505.47 4.606
Sharing of Regional Taxes and Levies	Rp181.64 2.688	Rp309.12 1.892	Rp425.96 2.774
West Java Province Assistance	Rp115.00 0.000	Rp65.000. 000	Rp165.00 0.000
Bogor District Assistance	Rp414.79 0.500	Rp620.00 0.000	Rp440.00 0.000

Nongovernmental	Rp4.000.000	Rp0	Rp0
Amount	Rp1.492.193.087	Rp2.076.456.833	Rp2.367.172.574

TABLE II  
REALIZATION OF THE VILLAGE FUND EXPENDITURE BUDGET FOR THE PANDANSARI VILLAGE GOVERNMENT FOR THE 2015-2017 PERIOD

Details	Year		
	2015	2016	2017
Village Government Agency	Rp453.714.992	Rp639.239.000	Rp702.380.000
The Field Of Implementation Of Village Development	Rp902.444.119	Rp1.176.300.000	Rp1.487.700.000
Social Development Field	Rp49.600.000	Rp236.156.000	Rp117.200.000
Community Empowerment Field	Rp86.045.000	Rp24.240.000	Rp59.194.606
Amount Of Expenditure	Rp1.491.804.111	Rp2.075.935.000	Rp2.336.474.606

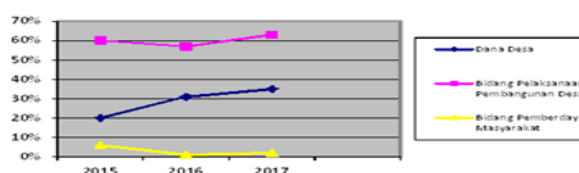


Fig 1. Graph of Realization of the Village Fund Budget of Pandansari Village Government, Ciawi District, Bogor Regency for the 2015-2017 period

With 2015 which was 6% to 2%. For Pandansari Village, District. Ciawi, District. Bogor. When viewed from the results of the Village Fund (DD) income from 2015 to 2017 there was an increase with a fairly large difference, reaching 15%, while in terms of spending in the field of development implementation in 2015-2017 there was a difference of 4% decrease.

Based on the data above, it can be described that the total village fund budget obtained in 2015 reached Rp. 300,945,595 million or 20%, the budget that had been spent in the field of implementing village development was Rp. 902,444,119 million or 60%, but in the field of Community Empowerment in 2015 by 6%, and then in 2016 the receipt of village funds (DD) increased by Rp. 651,819,044 or 31% with the budget that has been spent in the field of implementing village development of Rp. 1,176,300,000 or 57%, while in the field of community empowerment it was Rp. 24,240. 000 or 1%. And in 2017 DD receipts increased again by Rp 803,735,194 million or 35%, the budget that has been spent in the field of implementing village development is IDR 1,487,700,000 million or 63%, and in the field of Community Empowerment in 2017 it is 2%, meaning that it has increased from 2016 to 2017 but is still still

decreased when compared from 60% to 57%, but in 2017 it increased by 7% from 57% to 63%, and in the field of community empowerment it decreased from 6% to 1% and in 2017 it rose to 2% will but when compared to 2015 it still experienced a decline of 4% from 6% to 2%. From the results of revenues and expenditures on the 2015-2017 budget where income receipts from DD experienced a fairly large increase, while expenditures in the field of implementing development and empowering rural communities decreased, when viewed in terms of the effectiveness of management and accountability or accountability of village funds, it can be said that it is still not effective because Village funds are focused on only two development areas which are included in the four priority programs of the village ministry (Embung, Prukades, BUMDes, and sports facilities) but in those two areas, namely the field of implementing village development and community empowerment, it is hoped that with an increase in the amount of allocation of funds received by the village can increase the development of village facilities and infrastructure and with the increase in the development of village facilities and infrastructure as something that is a community need, the community can feel a positive impact on their own lives. i so that the goal of becoming a prosperous society is achieved.

Based on the description above, the authors are interested in conducting a research entitled: **Effect of Effective Management and Accountability of Village Funds on the Improvement of Facilities and Infrastructure Development in Pandansari Village, Ciawi District, Bogor Regency for the 2015-2017 Period.**

The objectives to be achieved from this research are:

1. To determine the effectiveness of village fund management in Pandansari Village, Ciawi District, Bogor Regency Period 2015 - 2017.
2. To find out the accountability of village funds in Pandansari Village, Ciawi District, Bogor Regency for the 2015 - 2017 period.
3. To find out the effect on increasing the development of village facilities and infrastructure sourced from the use of village funds in Pandansari Village, Ciawi District, Bogor Regency for the 2015-2017 period.

So that this research is aimed at describing whether the two object variables studied have been effective and whether they have the same effect on increasing the development of facilities and infrastructure in Pandansari Village, Ciawi District, Bogor Regency for the 2015-2017 period.

## II. RESEARCH METHOD

The object of research in this study is the effectiveness of the management and accountability of Village Funds in Pandansari Village, Ciawi District. Bogor Regency.

The unit of analysis used is the Geographic Region derived from the Response of a Village Area and the

data obtained from the Pandansari Village, Ciawi District, Bogor Regency.

The research location in this case is in Pandansari Village, Ciawi District, Bogor Regency.

The types of data that will be used in this research are quantitative data and qualitative data.

Sources of data used in this study are primary and secondary data:

### 1. Primary Data

Primary data is data obtained directly from respondents who are wanted by researchers, either through interviews with sources and other field data collection. The primary data needed are statements and responses from the village government to the object to be studied and the community regarding the implementation of regional autonomy so far.

### 2. Secondary Data

Secondary data is data obtained indirectly from the object under study which is carried out by means of literature studies, libraries and archives or reports.

The sample selection method used in this study is the non-probability sampling method. Non-probability sampling is a sampling method that does not provide equal opportunities or opportunities for each element or member of the population to be selected as a sample. The sampling technique used in this research is purposive sampling. Purposive sampling, which is a method of taking samples intentionally that is appropriate and meets all the requirements needed which include: the nature, characteristics, characteristics and criteria of certain samples. This is in line with the explanation according to Gay and Dehl (1996) that for research that examines correlational relationships, a minimum of 30 samples is taken (Sinollah, 2012:12). Roscoe in the book *Research Methods For Business* (1982:253) provides suggestions on sample size for research which states that the appropriate sample size in research is between 30 to 500 & if the sample is divided into categories (eg: male-female, public-private employees and others) then the number of sample members for each category is at least 30. The sample used is the Pandansari Village Government Agency which is also the location of the study.

The data collection method is based on the sampling method above, the selected data were collected through several methods, namely, observation, interviews, questionnaires, documents and literature studies. The data collection method is based on the type of data based on the source, namely primary and secondary data.

Analysis of data processing This research uses descriptive qualitative and quantitative methods using descriptive statistics, namely statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalizations (Sugiyono: 147). After the data needed in this study have been collected, then data analysis is carried out which consists of descriptive qualitative and quantitative statistical

methods, data quality tests (validity test and reliability test), classical assumption test (normality test, multicollinearity test, heteroscedasticity test), multiple linear regression analysis, and hypothesis testing (coefficient of determination, t statistical test, F statistical test). As for the variables studied by the author, namely the effectiveness of management as X1, village fund accountability as X2, and increasing the development of village facilities and infrastructure as variable Y.

## III. DISCUSSION

The implementation of regional autonomy has the aim of accelerating the realization of community welfare through improvement, service, empowerment and community participation as well as increasing regional competitiveness by taking into account the principles of democracy. Local governments have the responsibility and authority to carry out the interests of the community based on the principles of openness, community participation and responsibility to the community.

Regional development, especially in the village government section, must take place continuously and continuously which aims to improve the welfare of the people, both materially and spiritually. To be able to realize these goals, it is necessary to pay a lot of attention to the problem of resources and existing potentials and not only focus on one area.

### Effectiveness of village fund management and accountability.

#### Planning Stage

The planning stage for the management of the Village Fund in Pandansari Village, Ciawi District, Bogor Regency, has complied with the applicable regulations which have begun with the formation of an implementing team and the planning process is carried out using a participatory model in musrenbang activities. The Village Fund implementation team referred to in the plan consists of the Village Head as the person in charge of operational activities, the village secretary as the person in charge of administration, the village treasurer as the Head of Financial Affairs (KUK) and assisted by community institutions in the village.

Planning with a participatory model is carried out through the village musrenbang by involving all elements of society starting from representatives of community institutions, community / customary / religious / youth leaders and all village communities to discuss village development planning programs in the health, infrastructure, village business (BUMJDes) and rural areas. education that uses the Village Fund (DD) allocation budget.

The village musrenbang aims to encourage the community to participate actively in preparing and determining plans for development activities in the village. So that the plans contained in the List of

Proposed Activity Plans (DURK) produced are a description of the hopes and needs of the entire local community.

However, the results of observations and information obtained show that the musrenbang activities in the planning stage in Pandansari Village, Ciawi District, Bogor Regency are still low. This is reinforced by the statement of the results of interviews with Mr. Appendi as the Head of Village Welfare and Musrenbang data from 2015 to 2017 as follows:

"The development plan to be implemented in Pandansari Village is submitted by the village government to all elements of the community with the aim that the community can convey their participation or aspirations towards the village development plan, but at the time of the deliberation not all elements were present, some of these elements were unable to attend on the grounds that there are other jobs that cannot be left behind, thus elements of the community who do not take part in the deliberation in the village development plan cannot express their aspirations or participation so that these elements follow the development plan that has been agreed with other elements."

TABLE III

REALIZATION OF MUSRENBANG ATTENDANCE DATA FOR THE 2015-2017 PERIOD

No	Keterangan Elemen	Tahun			Jumlah Kehadiran
		2015	2016	2017	
1	Kepala Desa	1	1	1	3
2	Ketua BPD	1	1	1	3
3	Sekertaris Desa	1	1	1	3
4	Ketua LPM	1	1	1	3
5	Ketua Dusun	1	2	2	5
6	Ketua RW	4	5	7	16
7	Ketua RT	23	22	39	78
8	Bidan Desa	1		1	2
9	Ketua BAKIN KANTIBMAS	1	1	1	3
10	Ketua BAKINSA	1	1	1	3
11	Ketua PKK	1		1	2
12	Ketua Kader Penyandu	8		8	16
13	Tekoh Masyarakat	4	3	5	12
14	Tekoh Agama	1	1	1	3
15	Tekoh Pemuda	1	1	1	3
16	Ketua Karang Taruna	1	1	1	3
17	Pendamping Desa	1	1	1	2
Jumlah		51	44	62	159
Presentase		30%	25,9%	36,4%	
Presentase rata-rata Data Kehadiran 92,3%					
(Jumlah Total kehadiran / Jumlah Elemen)					

From the results of interviews and attendance data, it can be stated that the government has made efforts to carry out its duties in accordance with predetermined provisions contained in Ministerial Regulations, Regents and Village Regulations. It is hoped that the community will be able to experience the benefits of the Village Fund which has been planned for development by the village government together with elements of the community even though not all elements are present in village meetings. It can be seen from the musrenbang attendance data that in 2015 30% attended, 2016 the community attendance rate decreased to 25.9%, while in 2017 it was 36.4%. And obtained an average of 92.3%. So in this case the importance of public awareness in the presence of the musrenbang in order to provide participation and aspirations in the village development program planning process.

The assessment for the planning stage in Pandansari Village, Ciawi District, Bogor Regency from 2015 to 2017 is presented as follows:

TABLE IV

PLANNING STAGE ASSESSMENT

Year	Actual Score	Ideal Score	Percentage (%)
2015	906	1200	75,50%
2016	922	1200	76,83%
2017	951	1200	79,25%
Planning Stage Average Score 77,19%			

Note: Average Score=  $\sum \text{skor}/3$

The implementation of the planning stage in the management of village funds has an average score of 77.19% and is included in the "good" criteria so it can be concluded that the planning stage carried out by the Pandansari village government is good, so it can be said to have been effective.

Implementation Stage

The implementation of Management activities, the allocation of Village Funds in improving the development of village facilities and infrastructure with the Village Fund budget in Pandansari Village is based on Bogor Regency Regent Regulation No. 33 of 2017 concerning village funds, article 13 paragraph 1 which states that the Village Fund is designated to finance the implementation of Village Development and Village Community Empowerment activities. This is reinforced by the basis of PP No. 47 of 2015 concerning the implementing regulations of Law no. 6 of 2014 concerning Villages, several principal uses of village finance have been regulated.

In article 100 PP No. 47 of 2015 it is stated that village expenditures stipulated in the APBDDesa are used with the provision that 70% fund the implementation of village government, implementation of village development, village community development and village community empowerment. And 30% is used for fixed income and allowances for the village head and village apparatus, Village Government operations, Allowances and Operations for the Village Consultative Body and the Intensive Neighborhood Association and Community Unit.

The Pandansari Village Government has priority in the Field of Village Development Implementation in the form of health facilities and infrastructure, infrastructure, village enterprises (BUMDes), and education. Where in 2015 the Village Government received a Village Fund budget in stages (three stages) of Rp. 300,945,595 and has been realized in the construction of infrastructure in the health sector as many as 6 development activities with a budget of Rp. 75,000,000., and infrastructure as many as 10 development activities with a budget of Rp. 216,162,119 ., while Rp 9,783,476., was used for operational costs, in 2016 the Village Government received the Village Fund budget in stages (two stages) of Rp 651,819,044 and has been realized in the construction of infrastructure in the health sector as many as 5 development activities with a budget of Rp 114,000,000., infrastructure has increased from 2015 as

many as 19 development activities with a budget of Rp. 463,700,000., and in the field of Education there were 1 development activity with a budget of Rp. 55,000,000., while Rp. 19,119,000., was used for operational costs. Meanwhile, in 2017 the Village Government received the Village Fund budget in stages (two stages) of Rp. 803,735,194, and has been realized in the construction of infrastructure in the health sector which has increased in development from 2015 and 2017, namely 9 development activities with a budget of Rp. 182,000,000. Infrastructure has decreased from 2016 but not from 2015, namely 10 development activities with a budget of IDR 511.150,000., and the village business sector as many as 2 development activities with a budget of IDR 137, 500.00., this priority is based on the needs of the community obtained aspirations through the Village Musrenbang stage and have been implemented entirely. Therefore, it can be concluded that the development of pandansari village facilities and infrastructure from 2015 to 2017 has increased even though in 2017 the development capacity has decreased compared to 2016, this is due to the development areas that want to be prioritized and in accordance with the needs of the community that have been agreed upon in the musrenbang , for more details, it is presented in the following table:

TABLE V  
REALIZATION OF PANDANSARI VILLAGE FACILITIES & INFRASTRUCTURE DEVELOPMENT 2015-2017 PERIOD

No	Detail	Year		
		2015	2016	2017
1	Health	6	5	9
2	Infrastructure Sector	10	19	10
3	Village Business	0	0	2
4	Field of Education	0	1	0
Amount		16	25	21
Percentage (%)		40%	62,5%	52,5%

Based on the table above, it is stated that the development of Pandansari Village facilities and infrastructure through the Village Fund (DD) allocation budget in 2015 was 40%, then in 2016 it increased by 22.5% (62.5%), and in 2017 increased by 12.5% (52.5%) from 2015 while from 2016 it decreased by 10% from 62.5% to 52.5%.

The assessment for the implementation phase in Pandansari Village, Ciawi District, Bogor Regency from 2015 to 2017 is presented as follows:

TABLE VI  
IMPLEMENTATION STAGE ASSESSMENT

Year	Actual Score	Ideal Score	Percentage (%)
2015	922	1200	77,67%
2016	934	1200	77,83%
2017	957	1200	79,75%
Implementation Stage Average Score 78,42%			

Note: Average Score=  $\Sigma$  skor/3

The implementation of the implementation stage of activities in village fund management has an average score of 78.42% and is included in the "good" criteria so it can be concluded that the planning stage carried out by the Pandansari village government is good, so it can be said to have been effective.

The types of development carried out are in the form of physical development of facilities and infrastructure in the RT and RW areas in Pandansari Village, these facilities and infrastructure can be seen in the table below:

TABLE VII  
VILLAGE INFRASTRUCTURE DEVELOPMENT ACTIVITIES

No	Keterangan Pembangunan Sarana Prasarana Desa	Tahun		
		2015	2016	2017
<b>Bidang Kesehatan</b>				
1	Rehab Posyandu	2	2	
2	Pembangunan Posyandu	1	1	2
3	Pembangunan MCK	1	2	2
4	Tempat Pembuangan Sampah	2		5
<b>Bidang Infrastruktur</b>				
1	Drainase	3		
2	Betonisasi Jalan Lingkungan	3		
3	Pengaspalan Jalan Desa	1		6
4	Pemagaran Sungai Cihwung		1	
5	Jembatan dan Betonisasi Jalan		1	
6	Tembok Penahan Banjir	1	1	
7	Betonisasi Jalan dan Drainase		4	
8	Jembatan dan Jalan TPU		1	
9	Betonisasi Jalan		4	
10	Pengaspalan Jalan Lingkungan		1	4
11	Pengaspalan Jalan		2	
12	Pembangunan Jembatan	1	1	
13	Turap Penyangga banjir	1		
14	Perbaikan Drainase		1	
15	Pemagaran Jalan dan PTP		1	
16	Pelebaran Jalan Lingkungan		1	
17	Pembangunan Drainase			
<b>Bidang Usaha Desa (BUMDes)</b>				
1	Penyertaan BUMDes			2
<b>Bidang Pendidikan</b>				
1	Gedung Perpustakaan		1	
Jumlah Pembangunan Sarana Prasarana		16	25	21

From the implementation stage of infrastructure development activities with the use of the village fund allocation budget originating from the APBN which was carried out in 2015 to 2017 in Pandansari Village, Ciawi District, Bogor Regency, it had reached a percentage level of 78.42% from 100% so that the level of achievement can be achieved. said to be good and it has an impact on the lives of rural communities who can directly feel the benefits of the implementation of the infrastructure development activities.

Administration in Permendagri No. 113 of 2014 article 35 paragraphs (1,2,3,4) and article 36 paragraph (1) Village Financial Administration is a recording activity that is specifically carried out by the Village Treasurer. The Village Treasurer is required to record all existing transactions in the form of receipts and expenditures. The Village Treasurer keeps a systematic and chronological record of the financial transactions that occur. Administration of both cash receipts and cash disbursements of the village treasurer uses bookkeeping consisting of the General Cash Book (BKU), Tax Assistant Cash Book (BKPP), Bank Book (BB).

Furthermore, based on information and results from documentation on the Village Fund budget, the Pandansari Village administration, Ciawi District, Bogor Regency, the amount of the allocation of Village Fund receipts from 2015 to 2017 are:

TABLE VIII  
TOTAL VILLAGE FUND RECEIPT FISCAL YEAR 2015-2017

No	Year	Total Acceptance	Increase in DD	Percentage (%)
1	2015	300.945.595	300.945.595	100
2	2016	651.819.044	350.873.449	46.17
3	2017	803.735.194	452.861.745	81.10

Based on the table above, it can be seen that the income of the Village Fund (DD) in 2015 was Rp. 300,945,595, in 2016 it was Rp. 651,819,044, an increase of 46.17% by Rp. 350,873,449.00, - and in 2017 the DD revenue increased twice. fold, which is Rp. 803,735. 194. Or equivalent to 81.10% of Rp. 452.861.745.00, - compared to 2015 revenues.

Distribution of Village Funds from the State General Treasury Account (RKUN) to the Regional General Cash Account (RKUD) and then to the Village General Cash Account (RKUDesa) which is carried out in stages over the current year in accordance with the rules specified in PP Number 22 of 2015 and PP number 8 of 2016 concerning village funds which is explained in the village fund distribution mechanism section.

Village funds that enter the Village General Cash Account are then recorded in the General Cash Book and recognized as village income, the income is allocated to each sector of the development program, in making expenditures (expenditures) for every activity of implementing development programs in all fields as well as spending (expenditures) for operational costs which consist of personnel expenditures, office stationery expenditures (ATK) and consumption expenditures. The village bandahara must make proof of transaction in the form of an expense receipt made by the activity implementing team in the form of an SPP which is verified by the village secretary, the village head approves the payment request and the treasurer makes the payment. transfer directly to a third party, the Village Treasurer records it into the Bank Book (not recorded in the BKU, because the BKU is for cash transactions). In addition to recording transactions in the General Cash Book or Bank Book, the Village Treasurer also records tax obligations withheld/collected for the shopping transactions made For the withholding / collection of taxes carried out, the Village Treasurer shall record in the Tax Book based on the evidence of the shopping receipt.

The results of the researcher's observations state that the transactions that occur have been recorded into the general cash book, tax subsidiary ledger, and bank book, in the form of cash receipts and disbursements used in the fields of health development, infrastructure, village

businesses, and education. All cash receipts and cash disbursements the treasurer is administratively obligated to account for the users of the Village Fund budget by closing the books at the end of each month in an orderly manner. After doing the bookkeeping, the village treasurer then submits an accountability report for recording transactions of each cash receipt and disbursement to the Village Head every month no later than the 10th of the following month. in accordance with the regulations that have been determined. This is evidenced by the examination of the accountability report (LPJ) of the Village Fund Budget for the 2015-2017 period.

Furthermore, it is also proven from the results of interviews with researchers with village office employees, namely Mrs. Mila as the Village Treasurer, which is disclosed as follows:

"every recording of cash receipts and cash disbursements transactions, both budgets originating from the Village Revenue Expenditure Budget (APBDes) and Village Funds whose sources are obtained directly from the State Expenditure Revenue Budget (APBN) have been carried out in accordance with the rules that have been determined both physically and mentally. bookkeeping through BKU, BKPP, BB or systematically using the Village Financial System (SISKEUDES) application in accordance with the rules determined by the Government, both Village, Regent and Central Government with the aim of making it easier to prepare village financial reports"

TABLE IX  
ADMINISTRATION STAGE ASSESSMENT

Year	Actual Score	Ideal Score	Percentage (%)
2015	1156	1500	77,07%
2016	1155	1500	77,00%
2017	1214	1500	80,93%
Administration Stage Average Score 78,33%			

Note: Average Score=  $\sum \text{skor}/3$

The implementation of the administration stage in village fund accountability has an average score of 78.33% and is included in the "good" criteria so it can be concluded that the administrative stage carried out by the Pandansari village government is good, so it can be said to be effective.

Reporting and Accountability Phase for Village Fund Accountability

The stage of completing the preparation of reports and accountability for Village Fund Accountability for increasing the development of facilities and infrastructure in Pandansari Village, Ciawi District, Bogor Regency in the 2015-2017 period. The village government has carried out its duties by making reports and accountability for the realization of the implementation of the Village Revenue and Expenditure Budget (APBDes) and the Village Fund (DD),

especially those containing income, expenditure and expenditure of the accountability report in accordance with the Village Regulations that have been made by the Village Head with refers to the regulation of the Regent/Mayor of Bogor regarding the accountability report on the realization of the implementation of APBDes and DD activities in the form of an accountability report format for the relevant fiscal year.

The Village Head submits an accountability report on the implementation realization report through an examination of the validity of the implementation of Village Government activities by the Ciawi District, Bogor Regency, which is then submitted to the Regent/Mayor annually in the form of a first semester report and a final semester accountability report.

In addition to being responsible for reporting accountability reports to the Regent/Mayor annually in the form of first semester reports and final semester accountability reports, the Village Government is also responsible for submitting accountability reports on the realization of the implementation of activities on the Village Fund to the public in the form of information boards and in the form of easily accessible media. by the public or by persons with an interest in the information.

In submitting the accountability report for the report on the realization of the implementation of activities in the Pandansari Village government, it is still less effective. It is proven that the Village Government only submits information on reports on the realization of accountability for the implementation of APBDes or DD activities, which are still in the form of information boards and have not been carried out in the form of media. This certainly makes it difficult for people who want detailed information, especially for researchers to obtain data information in the form of LPJ or other.

The assessment for the implementation phase in Pandansari Village, Ciawi District, Bogor Regency from 2015 to 2017 is presented as follows:

TABLE X

REPORTING AND ACCOUNTABILITY STAGE ASSESSMENT

Year	Actual Score	Ideal Score	Precentage (%)
2015	589	750	78,53%
2016	593	750	79,07%
2017	604	750	80,53%
Reporting and Accountability Stage Average Score 79,38%			

Note: Average Score=  $\sum skor/3$

The implementation of the reporting and accountability stages of village funds has an average score of 79.38% and is included in the "good" criteria, so it can be concluded that the reporting and accountability stage carried out by the Pandansari

village government is good, so it can be said to have been effective.

The assessment for each indicator of the realization of management and accountability for improving the development of facilities and infrastructure in Pandansari Village, Ciawi District, Bogor Regency as a whole is accumulated and presented as follows:

TABLE XI

ASSESSMENT OF THE EFFECTIVENESS OF MANAGEMENT AND ACCOUNTABILITY OF PANDANSARI VILLAGE FUNDS, CIAWI DISTRICT, BOGOR REGENCY FOR THE 2015-2017 PERIOD

No	Management and Accountability	Score of Management and Accountability		
		2015	2016	2017
1	Planning	75,50%	76,83%	79,25%
2	Implementation	77,67%	77,83%	79,83%
3	Administration	77,07%	77,00%	80,93%
4	Management and Accountability	78,53%	79,07%	80,53%
Average Score		77,19%	77,70%	80,13%
Rating Category		B	B	B

Note: Average Score=  $\sum skor/4$

### Data Quality Test

The research instrument test in this study was to test and measure the questionnaire. The data obtained will not be useful if the instrument used in data collection does not have a level of validity (validity) and a level of reliability (reliability).

Test the validity according to Prof. Dr. H. Imam Ghozali (2016) is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. For the level of validity, a significance test was carried out by comparing the calculated r value with the r table value.

TABLE XII



VALIDITY TEST RESULTS

Variabel	No. Item	Rhitung	Rtabel	Keterangan
Efektivitas Pengelolaan (X1)	1	0.667	0.361	Valid
	2	0.305	0.361	Valid
	3	0.678	0.361	Valid
	4	0.727	0.361	Valid
	5	0.352	0.361	Valid
	6	0.318	0.361	Valid
	7	0.623	0.361	Valid
	8	0.78	0.361	Valid
	9	0.78	0.361	Valid
	10	0.49	0.361	Valid
	11	0.709	0.361	Valid
	12	0.604	0.361	Valid
	13	0.325	0.361	Valid
	14	0.673	0.361	Valid
	15	0.532	0.361	Valid
	16	0.579	0.361	Valid
Akuntabilitas Dana Desa (X2)	1	0.672	0.361	Valid
	2	0.592	0.361	Valid
	3	0.736	0.361	Valid
	4	0.776	0.361	Valid
	5	0.756	0.361	Valid
	6	0.745	0.361	Valid
	7	0.611	0.361	Valid
	8	0.678	0.361	Valid
	9	0.739	0.361	Valid
	10	0.569	0.361	Valid
	11	0.741	0.361	Valid
	12	0.573	0.361	Valid
	13	0.61	0.361	Valid
	14	0.621	0.361	Valid
	15	0.681	0.361	Valid
	Peningkatan Pembangunan Sarana dan Prasarana Desa (Y)	1	0.397	0.361
2		0.419	0.361	Valid
3		0.527	0.361	Valid
4		0.402	0.361	Valid
5		0.627	0.361	Valid
6		0.602	0.361	Valid
7		0.437	0.361	Valid
8		0.539	0.361	Valid
9		0.64	0.361	Valid
10		0.673	0.361	Valid
11		0.698	0.361	Valid
12		0.484	0.361	Valid
13		0.611	0.361	Valid
14		0.567	0.361	Valid

From table 12 it can be seen that each statement item has r count > from r table (0.361) and is positive. Thus, each item of the statement is declared valid.

Reliability according to Prof. Dr. H. Imam Ghozali (2016) is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent or stable from time to time.

The test criteria were carried out using the Cronbach Alpha (α) test. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.70 (Nunnally, 1997). So that the results of data processing are presented in the following table:

TABLE XIII  
 REALIBILITY TEST RESULTS

Variabel	Reliabilitas coefficient	Cronbach Alpha	Keterangan
Efektivitas Pengelolaan (X1)	16 Pernyataan	0.932	Reliabel
Akuntabilitas Dana Desa (X2)	15 Pernyataan	0.913	Reliabel
Peningkatan Sarana & Prasarana Desa Pandansari (Y)	14 Pernyataan	0.823	Reliabel

From the description of table 13, it can be seen that each variable has a Cronbach Alpha > 0.70. Thus the variables (Management Effectiveness, Accountability of Village Funds, and Improvement of the Development of Pandansari Village Facilities and Infrastructure) can be said to be reliable.

**Multiple Linear Regression Analysis**

Multiple Linear Regression Analysis is a regression that has one dependent variable and more than one independent variable (V. Wiratna Sujarweni, 2016, 108).

After the data used to obtain the regression equation is tested and shows the results of BLUE (Best Linear

Unbiased Estimation), then the data is used to obtain the regression equation, so that the results of data processing are presented in the following table:

TABLE XIV  
 MULTIPLE LINEAR REGRESSION ANALYSIS RESULTS

Model	Coefficients <sup>a</sup>				T	Sig.	Collinearity Statistics	
	Unstandardized Coefficients	Std. Error	Standardized Coefficients	Beta			Tolerance	VIF
1 (Constant)	.001	10.061			.000	1.000		
Efektivitas Pengelolaan (X1)	.181	.230	.127	.789	.437	.532	1.879	
Akuntabilitas Dana Desa (X2)	.888	.204	.700	4.343	.000	.532	1.879	

a. Dependent Variable: Peningkatan Pembangunan Sarana dan Prasarana Desa Pandansari

Based on table 14, it can be seen that the values of the constants and the regression coefficients for each independent variable that will be used to construct the regression equation are presented as follows:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = 0.001 + 0.181X_1 + 0.888X_2$$

Information :

- Y = Peningkatan Pembangunan Sarana dan Prasarana Desa
- a = Konstanta
- X1 = Efektivitas Pengelolaan
- b1 = Koefisien regresi Efektivitas Pengelolaan
- X2 = Akuntabilitas Dana Desa(DD)
- b2 = Koefisien regresi Akuntabilitas Dana Desa
- e = error

a. Constant = 0.001

The constant value (a) is 0.001 meaning that if the Management Effectiveness and Accountability of DD is 0 (unchanged), then the Improvement of Pandansari Village Facilities and Infrastructure is positive at 0.001.

b. Regression coefficient X1(b1) Management Effectiveness Variable

The regression coefficient value of the Management Effectiveness variable (b1) is positive at 0.181. This shows that the effectiveness of management has a one-way relationship with the Improvement of Pandansari Village Facilities and Infrastructure. This means that if the effectiveness of management increases by one unit while other variables are considered constant, the Improvement of Pandansari Village Facilities and Infrastructure will increase by 0.181 units.

c. Regression coefficient X2(b2) Village Fund Accountability Variable

The regression coefficient value of the Village Fund Accountability variable (b2) is positive at 0.888. This shows that DD Accountability has a one-way relationship with the Improvement of Pandansari Village Facilities and Infrastructure. This means that if the DD Accountability increases by one unit while the other variables are considered constant, then the Improvement of Pandansari Village Facilities and Infrastructure will increase by 0.888 units.

**Hypothesis testing**

Hypothesis testing aims to provide a temporary answer to the formulation of the problem. Hypothesis testing in this study used multiple analysis methods through the coefficient of determination test, individual parameter significance test (t statistic test), and simultaneous significance test (F statistic test).

1. Coefficient of Determination Test

According to Imam Ghozali (2016) the coefficient of determination (R<sup>2</sup>) is used to measure how far the model's ability to explain the variation of the dependent variable. The results of the coefficient of determination test can be seen in the following table:

TABLE XV  
COEFFICIENT OF DETERMINATION TEST RESULTS

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.792 <sup>a</sup>	.627	.600	3.991	2.670

a. Predictors: (Constant), Akuntabilitas Dana Desa (X2), Efektivitas Pengelolaan (X1)  
b. Dependent Variable: Peningkatan Pembangunan Sarana dan Prasarana Desa

Based on table 15 the coefficient of determination is 0.792. This shows that the Effectiveness of Management and Accountability of Village Funds affects the Improvement of Facilities and Infrastructure Development in Pandansari Village by 0.792 (79.2%) and the remaining 20.8% is influenced by other variables outside the variables used in this study.

2. Individual Parameter Significance Test (t statistical test)

According to Imam Ghozali (2016, 95) the t statistic test basically shows how far the influence of one explanatory variable on the independent individual is in explaining the variation of the dependent variable.

TABLE XVI  
INDIVIDUAL PARAMETER SIGNIFICANCE TEST (T STATISTICAL TEST) RESULTS

Model	Coefficients <sup>a</sup>						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF	
	B	Std. Error	Beta					
1 (Constant)	.001	10.061		.000	1.000			
Efektivitas Pengelolaan (X1)	.181	.230	.127	.789	.437	.532	1.879	
Akuntabilitas Dana Desa (X2)	.888	.204	.700	4.343	.000	.532	1.879	

a. Dependent Variable: Peningkatan Pembangunan Sarana dan Prasarana Desa Pandansari

Based on table 16, the t statistical test analysis is as follows:

a. Management Effectiveness towards Improvement of Facilities and Infrastructure Development of Pandansari Village

Management Effectiveness has a significance value of 0.437 more than the significance level of 0.05 or (0.437 0.05). While the value of tcount is 0.789 and ttable is 2.052, then tcount ttable therefore Management Effectiveness partially has no significant effect on the Improvement of Facilities and Infrastructure Development in Pandansari Village

b. Village Fund Accountability for the Improvement of Pandansari Village Facilities and Infrastructure Development

Village Fund Accountability has a significance value of 0.00 less than the real level of 0.05 or (0.00 0.05) while the tcount value is 4.343 and ttable 2.052, then tcount ttable therefore Village Fund Accountability partially has a significant effect on Increased Development of Pandansari Village Facilities and Infrastructure.

3. Simultaneous significance test (F statistic test)

According to Imam Ghozali (2016, 96) the F test or the simultaneous regression coefficient test is to determine the effect of the independent variables simultaneously on the dependent variable.

TABLE XVII  
SIMULTANEOUS SIGNIFICANCE TEST (F STATISTIC TEST) RESULTS

ANOVA <sup>a</sup>					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	723.507	2	361.754	22.717	.000 <sup>b</sup>
Residual	429.959	27	15.924		
Total	1153.467	29			

a. Dependent Variable: Peningkatan Pembangunan Sarana dan Prasarana Desa Pandansari  
b. Predictors: (Constant), Akuntabilitas Dana Desa (X2), Efektivitas Pengelolaan (X1)

Based on table 17, it can be seen that Fcount is 22.217. By using a 95% confidence level = 5%, df 1 (number of variables -1) and df 2 (n-k-1) or 30-2-1 = 27 (n is the number of respondent data and is the number of independent variable data), so obtained Ftable of 3.35 or Fcount Ftable (22.217 3.35 ). the significance value is more than the significance level of 0.05 or (0.00 0.05). Therefore, it can be concluded that the Effectiveness of Management and Accountability of Village Funds simultaneously has a significant effect on the Improvement of Facilities and Infrastructure Development in Pandansari Village.

It states that the two variables studied simultaneously affect the sustainability of increasing the development of village facilities and infrastructure which are the needs of the prosperous village community. Meanwhile, when viewed from the two objects, the most influential variable is the management effectiveness variable as (X1) to the size of the dependent variable as (Y) namely life expectancy, mortality rate, which is part of the Quality of Life Index (IKH) indicator. While part of the Human Development Index (IPM) indicator is the level of life expectancy which is indicated by the output of the construction of facilities and infrastructure in the health sector in the form of MCK, Posyandu, and waste disposal sites and in the infrastructure sector in the form of asphaltting environmental roads, repairing drainage and others. Which has more numbers so that the two fields are very influential on people's lives both in terms of health and the rate of economic growth.

#### IV. CONCLUSION

This study aims to determine the Effectiveness of Management and Accountability of Village Funds in Pandansari Village and to determine its effect on the Improvement of Village Facilities and Infrastructure sourced from the use of the Pandansari Village Fund, Ciawi District, Bogor Regency Period 2015 to 2017. The effectiveness of the independent variable is measured by the percentage obtained. from the results of the questionnaire while the accuracy and reliability of the data for each variable was carried out using SPSS Version 23.0., and testing the effect of the independent variable on the dependent variable using multiple linear regression equations.

1. The results of the research at the planning and implementation stage from 2015 to 2017 had an interval of 77.19% and 78.42% with good categories. This is because the village government has carried out its duties by following the provisions that have been set in the preparation of the planning and implementation stages, which means it has been effective. However, at the planning stage, the role of the community in providing participation or aspirations in making development program planning decisions is still low, so that the development programs implemented are not entirely in accordance with the aspirations desired by the community.

The stages of administration, reporting and accountability from 2015 to 2017 have intervals of 78.33% and 79.38% with good categories. This is because the village government and village officials who are responsible for part of their duties have been carried out in accordance with local government regulations (PERDA) and Permendagri, both in the preparation of the LPJ carried out by the village treasurer through the BKU, BKPP, BB and LPJ for semiannual or annual accountability reporting, carried out by the village head.

2. The results of the coefficient of determination test, it is known that the Effectiveness of Management and Accountability of Village Funds is able to influence the Improvement of Facilities and Infrastructure Development in Pandansari Village, Ciawi District, Bogor Regency for the 2015-2017 Period. As much as 79.2% and the remaining 20.2% is influenced by other variables outside the variables used in this study.
3. Test results on Simultaneous significance test (F statistic test) hypothesis simultaneously that the variables of Management Effectiveness and Accountability of Village Funds together have a significant value of 0.00 more than the 0.05 significance level or (0.00 > 0.05). While the value of Fcount is 22.291 and Ftable is 3.35, then Fcount > Ftable (22.291 > 3.35). Therefore, it can be concluded that the Effectiveness of Management and Accountability of Village Funds simultaneously has

a significant effect on the Improvement of Facilities and Infrastructure Development in Pandansari Village, Ciawi District, Bogor Regency for the 2015-2017 period.

4. Test results on the Individual Parameter Significance Test (t statistical test) the partial hypothesis of the Village Fund Accountability variable has a significance value of 0.00 less than the 0.05 significance level or (0.00 < 0.05). While the value of tcount is 4.343 and ttable is 2.052, then tcount > ttable (4.343 > 2.052). Therefore, the Accountability of the Village Fund partially has a significant effect on the Improvement of the Development of Pandansari Village Facilities and Infrastructure.
5. Test results on the Individual Parameter Significance Test (t statistical test) the partial hypothesis of the Management Effectiveness variable has a significance value of 0.437 more than the significance level of 0.05 or (0.437 > 0.05). While the value of tcount is 0.789 and ttable is 2.052, then tcount < ttable (0.789 < 2.052). Therefore, the effectiveness of management partially does not have a significant effect on the Improvement of Facilities and Infrastructure Development in Pandansari Village.

#### V. SUGGESTION

Based on the conclusions of the research, the suggestions that will be given by the author to the Pandansari Village Government, Ciawi District, Bogor Regency are as follows:

1. As the Pandansari Village Government, Ciawi District, Bogor Regency, in the process of managing and accountability (Accountability) of the Village Fund, which starts from the planning stage in carrying out musrenbang activities, the village government and village officials are expected to be more active in providing understanding and motivation for the importance of musrenbang to the community. all levels of society to actively participate in the implementation of the Musrenbang. Then at the implementation stage, it is necessary for Pandansari Village Government officials to increase transparency in the use of the Village Fund allocation budget so that all communities or interested parties know the allocation of Village Funds through information boards.
2. From 2015 to 2017 in the planning stage it has increased every year, namely in 2015 by 75.50%, 2016 by 76.83%, and in 2017 by 79.25% then it can be categorized in the criteria of "Good ". Although from year to year there has been an increase in planning and implementation, there needs to be improvements to achieve better results, namely being able to reach the interval stage of 84.04% - 100%.

3. For further researchers, it is recommended to increase the number of villages for research so that the results can be compared and the variables used in future research are expected to be more complete and varied by adding other independent variables besides the object variables used by researchers or other types of Village Government Budgets.

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