

## **INCREASING TRANSPARENCY AND ACCOUNTABILITY IN VILLAGE FUND MANAGEMENT FOR EMPOWERMENT OF THE ESA COMMUNITY OF CIPAMBUAN, BABAKAN MADANG DISTRICT, BOGOR REGENCY**

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### **Abstract**

Village Funds are funds sourced from the APBN (State Expenditure and Expenditure Budget) intended for villages which are transferred through the district/city Regional Revenue and Expenditure Budget (APBD) and used to finance government administration, development implementation, community development and community empowerment. This research was conducted in Cipambuan Village, Babakan Madang District. By using a descriptive verification method with quantitative research techniques. The data used in this study are primary data and secondary data. From the results of the t-test partially, the t-count Transparency ( $X_1$ ) is 2.557 with a significant ( $0.012 < 0.05$ ) and the t-table value is 1.660, so t-count > t-table ( $2,557 > 1.660$ ). Thus it can be concluded that Transparency affects Community Empowerment. The effect of Accountability ( $X_2$ ), and the t-count value of Accountability is 2.526 with a significant ( $0.013 < 0.05$ ) and the t-table value is 1.660, so t-count > t-table ( $2,526 > 1.660$ ). It can be concluded that Accountability affects Community Empowerment. The results of the simultaneous F test of the independent variables have a sig < 0.05, which is 0.000, thus the F-count value is  $11.749 > F$ -table 3.09. So it can be concluded that the independent variables in this study, namely Transparency ( $X_1$ ) and Accountability ( $X_2$ ) simultaneously affect Community Empowerment (Y).

**Keywords:** Transparency; Accountability; and Community Empowerment.

## **I. INTRODUCTION**

The implementation of autonomy for the village will force the village government to manage, regulate and run its household, and the burden of village responsibilities and obligations will also increase. However, the administration of the government must still be accounted for. The accountability in question includes accountability in managing the village budget. For now, the common obstacle felt by most villages is related to limitations in village finances. Often the Village Revenue and Expenditure Budget (APBDes) is not balanced between revenues and expenditures. This fact is caused by four main factors [1].

In-Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments [2]. It was explained that development funding carried out by local governments, including village governments, adhered to the principle of "money follows function" which means that funding follows government functions which are the obligations and responsibilities of each level of government. Under these conditions, the transfer of funds becomes important to maintain/ensure the achievement of

minimum public service standards (Simanjuntak, 2002). The consequence of this statement is that decentralization of authority must be accompanied by fiscal decentralization. The realization of the implementation of fiscal decentralization in the regions resulted in the existence of a financial balance fund between districts and villages which is better known as the Village Fund Allocation (ADD).

In 2015 the Indonesian government began to pay attention to the development of the Indonesian nation. This is in the form of increasing equity which is implemented through sectoral development policies and community empowerment, especially among rural residents. In the same year, the Indonesian government also began to allocate Village Funds. According to government regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget [3], the Village Fund is a fund sourced from the APBN (State Expenditure and Expenditure Budget) intended for villages that are transferred through the Regency/City Regional Revenue and Expenditure Budget (APBD). and used to finance government administration, development

implementation, community development, and community empowerment.

Based on Law Number 60 of 2014 concerning Village Funds, one of which mandates the Village Fund allocation policy as part of the APBN posture, the government has realized Village Funds from 2015 to 2019 amount to 256.9 trillion. In detail, the realization and allocation of the Village Fund per year can be seen in the following graph:

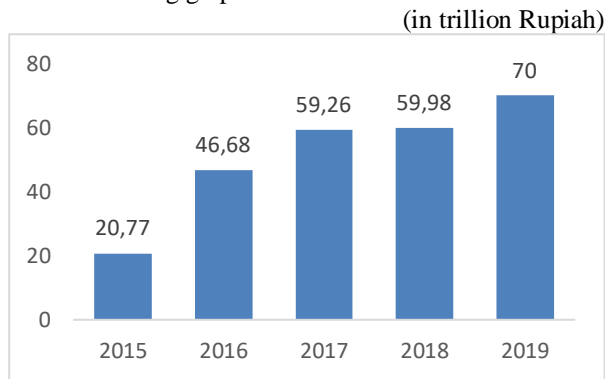


Fig 1. Allocation of village funds

Source: DJPK Ministry of Finance, processed in 2020 is the budget set based on Law 12/2018.

The President said the increase in the village fund budget was aimed at developing the village economy. The presence of village funds can encourage the development of entrepreneurship or entrepreneurship. According to President Joko Widodo, the Village Fund in 2020 will be allocated Rp72 trillion. And the use of the Village Fund will be further increased for village community empowerment and the development of village economic potential. With the Village Fund, the source of income in each village will increase. Increased village income provided by the government to improve the living standards of rural communities. However, the existence of the Village Fund also raises new problems in management, the village government is expected to be able to manage the laws and regulations efficiently, economically, effectively and transparently, and responsibly by paying attention to a sense of justice and compliance and prioritizing the interests of the community [4].

Good governance is a community demand that must be met, where performance will be better because good governance is an implementation of development management and directs to improve and improve the government management process. Good governance has three main principles such as transparency, accountability, and participation. Accountability is a major element that must exist in good governance.

In the village fund management system, accountability is also intended to realize good governance, the principle of accountability itself is to report each activity and the results of these activities that must be accounted for to the entire community under applicable regulations. In good governance, accountability is needed, there is also a transparency

factor that should not be missed as an integral part of village financial management. Transparency is an important indicator because it shows the professionalism of the organizers, the higher the level of transparency, the better [5].

If transparency is implemented, it will create a bond between the community and good government so that the government does not hesitate to provide information to the public by guaranteeing that it will make it easier to obtain accurate information. When related to the context of the implementation of public affairs, transparency is a situation where the government must be open about financial or non-financial matters to the public regarding all activities carried out and decisions that must be taken by the government in implementing public affairs [6].

The implementation of a public transparency and accountability system is a form of implementation support and smoothness in the management of Village Fund Allocations in every administration and development of the government so that it takes place successfully, cleanly, and responsibly and no more fraud will occur. One of the efforts made by the village government in implementing transparency and accountability is by posting budget announcements and budget realizations at the Village Hall. This is done with the aim that the community can know the financial management managed by the village because these efforts are easy to do in the village. Transparency and Accountability are very important to do because the funds are managed are funds that are used for the whole community. However, many villages have not carried out and carried out these activities and no other efforts have been made to implement transparency and accountability.

Concerning the principles of village financial management, community empowerment is the main task of the village government. With the existence of an empowered community, it is hoped that it will increase village income which will automatically improve the welfare of the community. Community empowerment is intended as a process of developing, becoming self-reliant, self-supporting, and strengthening the bargaining position of lower-class communities against oppressive forces in all fields and sectors of life [7]. Community empowerment is important so that the community is more proactive and understands the capabilities of the region and/or village. Thus, budget allocations can be absorbed to the maximum and are more useful in the village, even regional and state development.

In providing the Village Fund Allocation as a stimulus for the independence of village communities in carrying out development in their area, the Village Fund allocation (ADD) is a balancing fund received by the district in the district's regional revenue and expenditure budget after deducting special allocation funds (Permendagri No. 113 of 2014 article 1 Verse 10).

Cipambuan Village is a village located in Babakan Madang District, Bogor Regency with a total of approximately 4831 inhabitants. Cipambuan village is the smallest village in the Babakan Madang sub-district in terms of its area and small population. So that with the village fund program, the village should be able to become a superior village in empowering its people. In the fields of the general government, village funds in Cipambuan Village are used for community empowerment in the fields of financing and infrastructure development, such as the infrastructure development sector.

The problems encountered by researchers in Cipambuan Village are the infrastructure of health facilities which is still minimal for the community, then transportation facilities for village roads are still poor and educational infrastructure is less supportive. In addition, the capacity of the village government apparatus is still low in mastering technology, management, and community services.

These problems make the authors interested in researching Transparency and Accountability in the management of Village Funds for Community Empowerment in Cipambuan Village, Babakan Madang District, Bogor Regency. The purpose of this study is to determine the effect of Transparency and Accountability in the management of Village Funds on Community Empowerment in Cipambuan Village, Babakan Madang District, in Bogor Regency.

## II. METHODOLOGY

The method used in this study is to use descriptive and verification analysis which will examine the Effect of Transparency and Accountability in Village Fund Management on Community Empowerment, especially in Cipambuan Village, Babakan Madang District, Bogor Regency. By using this research method, it will be known that there is a significant relationship between the variables studied so that the conclusions will clarify the description of the object under study.

The data used in this study is data related to the Y variable, namely community empowerment, and the X variable, namely transparency and accountability in the management of village funds. The sampling method is categorized as probability random sampling using simple random sampling. The data collection technique does not consider differences so that all communities who are the target of the village fund program in Cipambuan Village have the right to be respondents. Based on the quantitative data in this study, the method used is quantitative, namely in the form of hypothesis testing using statistical tests (SPSS 25). The method used is to analyze the data with steps, namely Classical Assumption Test, Hypothesis Testing, and Multiple Linear Regression Analysis.

Questions regarding Transparency, Accountability and Community Empowerment will be measured using a Likert scale and scored as follows:

TABLE 1. LIKERT SCALE

|     |                   |   |
|-----|-------------------|---|
| SS  | Strongly agree    | 5 |
| S   | Agree             | 4 |
| KS  | slightly disagree | 3 |
| TS  | Disagree          | 2 |
| STS | Strogly Disagree  | 1 |

TABLE 2. OPERATING VARIABLES

| Variable              | Indicator   | Measurement   | Scale        |
|-----------------------|---|---|--------------|
| Transparency          | <ol style="list-style-type: none"> <li>1. Community Deliberation</li> <li>2. Openness in planning and implementation</li> <li>3. Disclosure regarding accountability</li> </ol>   | <ol style="list-style-type: none"> <li>1. The existence of deliberation involving the community.</li> <li>2. There is clear access to information and transparency regarding planning and implementation.</li> <li>3. There is clear access to information and transparency regarding accountability</li> </ol>   | Ordinal<br>1 |
| Accountability        | <ol style="list-style-type: none"> <li>1. Achievement of Village Fund management objectives</li> <li>2. Government involvement</li> <li>3. Supervision of the implementation team</li> <li>4. Village Fund management report</li> </ol> | <ol style="list-style-type: none"> <li>1. The achievement of the objectives in the management of the Village Fund in one fiscal year.</li> <li>2. The involvement of the Village government in the management of the Village Fund.</li> <li>3. There is supervision by the implementation team.</li> <li>4. There is an accountability report on Fund management</li> </ol> | Ordinal<br>1 |
| Community Empowerment | <ol style="list-style-type: none"> <li>1. Ability</li> <li>2. Trust</li> <li>3. Authority</li> <li>4. Responsibility</li> </ol>   | <ol style="list-style-type: none"> <li>1. The community's ability to use various technologies.</li> <li>2. Community trust in the</li> </ol>  | Ordinal<br>1 |

|  |  |   |  |
|--|--|---|--|
|  |  | Village Fund program.<br>3. The authority of the community in conveying aspirations.<br>4. The community is given responsibility for managing the Village Fund. |  |
|--|--|---|--|

III. RESULTS AND DISCUSSION

A. *Transparancy*

Based on Table 3, the results obtained from the average score of respondents' assessments regarding Transparency in Village Fund Management to Community Empowerment in Cipambuan Village, Babakan Madang District, Bogor Regency. Has mixed results. The Community Deliberation indicator has a score of 3.71 or high which shows that the Community Deliberation held by the village government is indeed quite good for the people of Cipambuan Village. The Openness in Planning and Implementation has a score of 3.81 or high indicating that the Planning and Implementation carried out by the village government is indeed quite good for the people of Cipambuan Village. The Openness Regarding Accountability indicator has a score of 3.85 or high, this shows that the Openness Regarding Accountability implemented by the village government is indeed quite good for the Cipambuan Village community. It can be concluded that the average score for Transparency which obtained a score of 3.79, which shows that Transparency in the management of village funds has a fairly good value for the management of village funds.

TABLE 3. TRANSPARENCY AVERAGE SCORES TABLE

| TRANSPARENCY (X1)                |      |                 |    |    |     |      |         |               |      |
|----------------------------------|------|-----------------|----|----|-----|------|---------|---------------|------|
| Indicator                        | P. X | Measuring Scale |    |    |     |      | Average | Average Score |      |
|                                  |      | SS              | S  | KS | T S | ST S |         | Score         | Desc |
| X.1                              | P1   | 5               | 63 | 30 | 2   | 0    | 3,71    | 3,71          | High |
|                                  | P2   | 4               | 64 | 31 | 1   | 0    | 3,71    |               |      |
| X.2                              | P3   | 9               | 67 | 23 | 1   | 0    | 3,84    | 3,81          | High |
|                                  | P4   | 9               | 76 | 14 | 1   | 0    | 3,93    |               |      |
|                                  | P5   | 12              | 63 | 23 | 2   | 0    | 3,85    |               |      |
|                                  | P6   | 2               | 67 | 25 | 4   | 2    | 3,63    |               |      |
| X.3                              | P7   | 6               | 74 | 17 | 3   | 0    | 3,83    | 3,85          | High |
|                                  | P8   | 13              | 58 | 26 | 3   | 0    | 3,81    |               |      |
|                                  | P9   | 17              | 58 | 23 | 2   | 0    | 3,90    |               |      |
| Transparency variable mean score |      |                 |    |    |     |      | 3,79    |               | High |

Source: Primary Data, 2021

B. *ACCOUNTABILITY*

Based on table 4, the results obtained from the average score of respondents' assessments regarding Accountability in the Management of Village Funds for

Community Empowerment in Cipambuan Village, Babakan Madang District, Bogor Regency have mixed results. The Achieving Goals indicator has a score of 3.66 or high which indicates that the achievement of goals in managing village funds is indeed quite good for the people of Cipambuan Village. The government involvement indicator has a score of 3.92 or high indicating that the government's involvement in managing village funds is indeed quite good for the people of Cipambuan Village. The indicators for the supervision of the implementing team have a score of 4.16 or high, this shows that the supervision of the implementing team carried out by the village government is indeed quite good for the people of Cipambuan Village. The village management report indicator has a value of 4.13 or high, it shows that the village fund management report carried out by the village government is indeed quite good for the people of Cipambuan Village. It can be concluded that the average score for Accountability which gets a score of 3.79, shows that the accountability of village fund management has a fairly good value for village fund management.

TABLE 4. ACCOUNTABILITY AVERAGE SCORES TABLE

| ACCOUNTABILITY (X2)                |      |                 |    |    |    |     |         |               |       |
|------------------------------------|------|-----------------|----|----|----|-----|---------|---------------|-------|
| Indicator                          | P. X | Measuring Scale |    |    |    |     | Average | Average Score |       |
|                                    |      | SS              | S  | KS | TS | STS |         | Score         | Desc. |
| X2.1                               | P1   | 7               | 57 | 31 | 5  | 0   | 3,66    | 3,66          | High  |
| X2.2                               | P2   | 11              | 57 | 24 | 8  | 0   | 3,71    | 3,92          | High  |
|                                    | P3   | 9               | 61 | 24 | 4  | 2   | 3,71    |               |       |
|                                    | P4   | 21              | 67 | 11 | 1  | 0   | 4,08    |               |       |
|                                    | P5   | 25              | 67 | 8  | 0  | 0   | 4,17    |               |       |
| X2.3                               | P6   | 21              | 69 | 9  | 0  | 0   | 4,08    | 4,16          | High  |
|                                    | P7   | 33              | 57 | 10 | 0  | 0   | 4,23    |               |       |
| X2.4                               | P8   | 23              | 68 | 8  | 1  | 0   | 4,13    | 4,13          | High  |
| Accountability variable mean score |      |                 |    |    |    |     | 3,97    |               | High  |

Source: Primary Data, 2021.

C. *Community Empowerment*

Based on table 5, the results obtained from the average score of respondents' assessments of Community Empowerment in Village Fund Management on Community Empowerment in Cipambuan Village, Babakan Madang District, Bogor Regency have mixed results. The ability indicator has a score of 4.47 or very high which shows that community empowerment by the Cipambuan Village Government is indeed sufficient for the people of Cipambuan Village. The Trust indicator has a score of 4.51 or very high indicating that Trust in community empowerment by the Cipambuan Village Government is indeed quite good for the Cipambuan Village community. The Authority indicator is 4.39 or very high, it shows that the authority granted by the Cipambuan Village government is indeed quite good for the Cipambuan Village community. The Responsibility indicator has a score of 3.33 or high, it shows that the responsibility given by the village government is indeed quite good for the people of

Cipambuan Village. It can be concluded that the average score for Community Empowerment which obtained a score of 4.17, shows that the management of village funds has a fairly good value for the people of Cipambuan Village.

TABLE 5.

COMMUNITY EMPOWERMENT AVERAGE SCORES TABLE

| COMMUNITY EMPOWERMENT (Y)                 |      |                 |    |    |    |     |         |               |               |
|---|------|-----------------|----|----|----|-----|---------|---------------|---------------|
| Indicator                                 | P. X | Measuring Scale |    |    |    |     | Average | Average Score |               |
|   |      | SS              | S  | KS | TS | STS |         | Score         | Desc.         |
| Y.1                                       | P1   | 41              | 57 | 1  | 1  | 0   | 4,38    | 4,47          | Strongly High |
|   | P2   | 57              | 42 | 0  | 1  | 0   | 4,55    |               |               |
| Y.2                                       | P3   | 47              | 53 | 0  | 0  | 0   | 4,47    | 4,51          | Strongly High |
|   | P4   | 57              | 39 | 4  | 0  | 0   | 4,53    |               |               |
|   | P5   | 55              | 42 | 3  | 0  | 0   | 4,52    |               |               |
| Y.3                                       | P6   | 49              | 49 | 2  | 0  | 0   | 4,47    | 4,39          | Strongly High |
|   | P7   | 34              | 62 | 4  | 0  | 0   | 4,30    |               |               |
| Y.4                                       | P8   | 7               | 39 | 19 | 22 | 13  | 3,05    | 3,33          | High          |
|   | P9   | 9               | 47 | 39 | 5  | 0   | 3,60    |               |               |
| Community Empowerment variable mean score |      |                 |    |    |    |     |         | 4,17          | High          |

Source: Primary Data, 2021

D. Determination Test

This test aims to determine the percentage of the total variation in each variable. The determinant coefficient test used in this study is contained in the SPSS output results in the Summary Model which can be interpreted to explain the total variation between research variables.

TABLE 6. DETERMINATION TEST RESULT

| Model Summary  |                   |          |                   |                            |
|--|-------------------|----------|-------------------|----------------------------|
| Model  | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1  | ,442 <sup>a</sup> | ,195     | ,178              | 4,390                      |
| a. Predictors: (Constant), Akuntabilitas, Transparansi |                   |          |                   |                            |
| b. Dependent Variable: Pemberdayaan_Masyarakat         |                   |          |                   |                            |

The results above show the Adjusted R-Square value of 0.178 which means that Accountability and Transparency have a proposition of influence on the Community Empowerment component of 17.8%, while the remaining 82.2% (100% - 17.8%) is influenced by other variables that are not in the regression model. linear.

E. T-test (parsial test)

According to Ghazali (2013), the t-test aims to show how far the influence of one explanatory or independent variable is individually in explaining the dependent variable. If the significance probability value is > 0.05 and the t count < t table, the hypothesis is rejected. If the significance probability value is < 0.05 and the t count > t table, the hypothesis is accepted.

From the results of the table 7, it is known that the t-count of the Transparency indicator is 2,557 at sig 0.012 and the t-table value is 1.660, then t-count > t-table (2,557 > 1.660) and sig of < 0.05 (0.012 < 0.05) then H3 is rejected and H1 is accepted. In this case, it means that

the Transparency variable influences the Community Empowerment variable.

While the t-count for the Accountability indicator is 2,526 at sig 0.013 and the t-table value is 1.660, then t-count > t-table (2,526 > 1.660) and sig of < 0.05 (0.013 < 0.05) then H3 is rejected and H2 is accepted. In this case, it means that the Accountability variable influences the Community Empowerment variable.

TABLE 7. T-TEST RESULTS

| Coefficients <sup>a</sup> |                |                             |            |                           |       |      |
|---------------------------|----------------|-----------------------------|------------|---------------------------|-------|------|
| Model                     |                | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|                           |                | B                           | Std. Error | Beta                      |       |      |
| 1                         | (Constant)     | 41,404                      | 5,738      |                           | 7,216 | ,000 |
|                           | Transparency   | ,254                        | ,099       | ,261                      | 2,557 | ,012 |
|                           | Accountability | ,223                        | ,088       | ,258                      | 2,526 | 0,13 |

a. Dependent Variable: Community Empowerment

Source: primary data, 2021

F. F-test

TABEL 8.

MODEL RELIABILITY TEST OUTPUT RESULTS (F TEST)

| ANOVA <sup>a</sup> |            |                |    |             |        |                   |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
|                    | Model      | Sum of Squares | df | Mean Square | F      | Sig.              |
| 1                  | Regression | 452,835        | 1  | 226,417     | 11,749 | ,000 <sup>b</sup> |
|                    | Residual   | 1869,355       | 97 | 19,272      |        |                   |
|                    | Total      | 2322,190       | 99 |             |        |                   |

a. Dependent Variable: Community Empowerment

b. Predictors: (Constant), Accountability, Transparancy

The results of the F test are seen in the ANOVA table, the prob value. F count was seen in the last column (sig). Based on the output above, it is known that the significance value for the effect of X1 and X2 on Y is 0.000 < 0.05 and the value of F-count is 11.749 > F-table 3.09. So it can be concluded that the linear regression model is feasible to explain the Effect of Transparency and Accountability in Village Fund Management on Community Empowerment in Cipambuan Village, Babakan Madang District, Bogor Regency.

IV. CONCLUSIONS

From the results of the t-test partially, the t-count Transparency (X1) is 2.557 with a significant (0.012 < 0.05) and the t-table value is 1.660, so t-count > t-table (2,557 > 1.660). Thus it can be concluded that Transparency affects Community Empowerment. The effect of Accountability (X2), and the t-count value of Accountability is 2.526 with a significant (0.013 < 0.05) and the t-table value is 1.660, so t-count > t-table (2,526 > 1.660). It can be concluded that Accountability affects Community Empowerment. The results of the simultaneous F test of the independent variables have a sig < 0.05, which is 0.000, thus the F-count value is 11.749 > F-table 3.09. So it can be concluded that the independent variables in this study, namely Transparency (X1) and

Accountability ( $X_2$ ) simultaneously affect Community Empowerment (Y).

The results of research on transparency in the management of village funds show that the Cipambuan village government, Babakan Madang District, Bogor Regency has been open to the public, especially in managing village funds, as evidenced by the provision of all information on the bulletin board. The results of this study are also in line with the grand theory, namely the theory of good governance where performance will be better because good governance is an implementation of development management and directs to improve and improve the government management process.

The results of research on Accountability in the management of the Village Fund of the Cipambuan Village Government have also been accountable, namely by installing financial banners at the village hall in an effort to be accountable to the community regarding village finances. The results of this study are also in line with the grand theory, namely the theory of good governance where performance will be better because good governance is an implementation of development management and directs to improve and improve the government management process.

The results of research on transparency in the management of village funds show that the Cipambuan village government, Babakan Madang District, Bogor Regency has been open to the public, especially in managing village funds, as evidenced by the provision of all information on the bulletin board. The Cipambuan Village Government has also been accountable, namely by installing financial banners at the village hall to be accountable to the community regarding village finances. In addition, the community has also been involved in activities in the village. So that with these efforts community empowerment is increasing.

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