

THE INFLUENCE OF VILLAGE EQUIPMENT, ORGANIZATIONAL COMMITMENT, COMMUNITY PARTICIPATION AND THE USE OF INFORMATION TECHNOLOGY ON THE ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT IN *HULU SUNGAI TENGAH* DISTRICT

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ABSTRACT

Influence village apparatus competence, organizational commitment, community participation and the use of information technology on village fund management accountability in the *Hulu Sungai Tengah* district. This type of research is quantitative research using primary data. The population used was 230 people, and the sample was village officials in the *Hulu Sungai Tengah* district consisting of the village secretary, head of financial affairs, head of general affairs and planning, head of the government section and head of the welfare and service section, data collection method using a questionnaire. The results showed that the competency variables of village officials and the use of information technology had a significant influence on the accountability of managing village funds in *Hulu Sungai Tengah* District, then the variables of organizational commitment and community participation had no effect on the accountability of managing village funds in *Hulu Sungai Tengah* District.

Keywords: *Accountability, Village Funds, Influence, Village Officials, Village Fund Management*

A. INTRODUCTION

The management of village funds is guided by the *Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014* concerning the management of village funds starting from planning, implementing, administering, reporting and accountability. Therefore, the implementation of village government must be transparent, accountable and participate in both the financial, performance and compliance with applicable laws and regulations. The success of village management depends on the participation of parties involved in village management such as the village head, village officials and the community in a village.

Village officials are parties directly related to the management of village funds given from the Central Government to the Regions which are then distributed to villages with the principles of clean, transparent and accountable village fund management. To be able to manage village funds properly, competent village officials are needed.

Competence includes a person's knowledge, skills and expertise in a field. Village officials who are competent and have competence can reduce the level of fraud in the management of village funds. In addition to village officials, there is a community component in a village where the community is tasked with providing support and participation for the success of the programs planned by the village. Therefore, good cooperation is needed between village officials and the community in order to create clean, transparent and accountable management of village funds.

But in fact according to Indonesia Corruption Watch found that the most cases of prosecution of corruption by law enforcement officials (APH) occurred in the village fund budget sector, namely 154 cases in 2021 with a potential state loss of IDR 233 billion. Village fund budget corruption has even tended to increase since 2015.

At that time, there were only 17 cases of corruption in the village fund budget with a loss of IDR 40.1 billion. This condition is also in line with ICW's findings regarding state institutions that are most heavily involved in corruption cases. ICW found that the village government was the institution with the most corruption cases handled by APH last year. ICW recommends that supervisors in the village budget sector need to be closely monitored considering that in 2022 the village budget disbursed by the Central Government is IDR 68 trillion.

B. LITERATURE REVIEW

Agency Theory

Agency theory is a concept that reveals the correlation between principals and agents, in which the principal enters into a contract with the agent to work according to his goals so that the agent is given authority in making decisions (Supriyono, 2018), even though the interests of the agent conflict with the interests of the principal (Yuesti & Merawati, 2019).

In the public sector, especially in village government, the village apparatus acts as an agent and the Regent/Mayor and the community as principals. Village officials manage their respective government and report their accountability in accordance with applicable regulations on the authority granted by the Regent/Mayor and the village community.

Village Apparatus Competency

Work competence is all behavior, knowledge, and capabilities held by individuals (village fund management officials) by pursuing or obtaining it through the education, training, and experience system so that they are able to carry out their duties and work properly (Pandey et.al., 2015). The village fund management apparatus includes the secretariat, regional executors, and technical executors whose job is to support the village head in carrying out his duties and authority in village administration. According to Edison et.al (2016), indicators for a village fund management apparatus to fulfill their competencies include holding knowledge from formal learning outcomes or upgrading that has been attended, having expertise and being able to handle work in detail, effectively and efficiently, and upholding organizational ethos and having friendly and polite

behavior at work. In this case knowledge, skills and attitudes are one of the benchmarks showing village officials are competent in their work.

Organizational Commitment

Organizational commitment is a form of intention from an object that is believed to be from the idea that a good order is formed from a commitment (Edison et.al, 2016). Meanwhile, psychological tools in carrying out organizational operations to achieve the intended goals where good organizational commitment will encourage progress in public accountability, especially financial accountability (Mada et.al, 2017).

Employee commitment is not only seen from loyalty to the organization, but the active role of employees to advance the organization. The main components of organizational commitment according to Yuesti & Merawati (2019) include "affective commitment, sustainability commitment, and normative commitment". Someone who is committed to an organization is recognized by the existence of principles and intense recognition of organizational goals, there is a determination to remain in the organization, and is willing to optimize their performance in achieving organizational goals (Medianti, 2018).

Society participation

Community participation is the contribution of the community to be involved in making decisions on development procedures, starting from decision making to monitoring where the community is not only the acceptor of facilities and utilities, but as the subject of sustainable development (Dewi et.al., 2013).

The importance of this community contribution can be used to find out information about the conditions, needs, and attitudes of the community related to development programs, community involvement in development programs, increasing public trust in these activity programs, and as a form of general community participation in development in their own area (Mahayani, 2017).

According to Sujarweni (2015) in Mada et.al. (2017) indicators of community participation in government activities include participation in making village program decisions, proposing budgets at village meetings, supervising, reporting, and assessing the implementation of activities that use village funds.

Utilization of Information Technology

According to Tjhay (2003: 3) in Asiyatun (2012) the measurement of information technology utilization is based on three indicator items, namely:

a. Utilization Intensity

Interest (intention) or high utilization intensity of the use of information system technology will foster behavior that supports the use of information system technology.

b. Utilization Frequency

Measurement of actual use (actual use) is measured as the amount of time used to interact with a technology and the magnitude of the frequency of its use.

c. Number of Applications or Software used

Programs that are specifically used to support specific applications for users such as business applications, educational applications, multimedia applications, and other applications that are used according to their fields.

Village Fund Management Accountability

Accountability is a demand in conveying accountability and mapping the performance of a person or organization to the authorities who demand information or accountability (Fajri et.al., 2015). Accountability as full control for the apparatus managing village funds for the implementation of government activities, the government's position, namely the agent, is the main element in holding government performance accountable to the community (Widyatama et.al, 2017).

The accountability in question is accountability for the management of village funds that have been distributed to village managers. Management of village funds includes planning, implementation, administration, as well as reporting and accountability.

Report indicators for village fund management are said to be accountable according to Mahmudi (2011) in Mada et.al. (2017) in preparing the report must be done honestly, be open to report users, comply with rules, comply with procedures, have sufficient information, and reports submitted on time.

C. RESEARCH METHOD

In this study applying quantitative research with a descriptive approach to show the correlation between two or more variables that will be analyzed through statistical measurements that are relevant in testing the hypothesis. This method will carefully observe the problem under study with certain aspects that are closely related to each other so as to produce research data.

The type of data applied in this study is subject data from primary data sources. This primary data is the result of questionnaires from respondents and interviews with informants who are used as sources of information and understand the object under study.

The population of this study is the village head's office in the *Hulu Sungai Tengah* district, the sample is 230 village officials who were randomly selected. The sample collection technique used Purposive Random Sampling through the specified respondent criteria including Village Officials in *Hulu Sungai Tengah* District. Respondent answers that will be received from the research questionnaire are 230 respondents by Village Officials.

D. RESEARCH RESULTS AND DISCUSSION

Data Presentation

Hulu Sungai Tengah Regency is one of the districts/cities in the province of South Kalimantan, consisting of 11 sub-districts, 8 sub-districts and 161 villages. The total number of villages will be explained further in the table regarding the following data.

No	District name	Jlh Desa	Jlh Kel
1	Barabai	18	6
2	Batang Alai Selatan	12	1
3	Batang Alai Timur	11	
4	Batang Alai Utara	14	
5	Batu Benawa	14	
6	Hantakan	12	
7	Haruyan	17	
8	Labuan Amas Selatan	17	1
9	Labuan Amas Utara	16	
10	Pandawan	21	
11	Limpasu	9	
Amount		161	8

Instrument Quality Test

a. Validity Test Results

Variabel	Item	Rhitung	Rtabel	Ket
(X1)	1	0,452	0,113	Valid
	2	0,280	0,113	Valid
	3	0,345	0,113	Valid
	4	0,262	0,113	Valid
	5	0,446	0,113	Valid
	6	0,295	0,113	Valid
	7	0,606	0,113	Valid
	8	0,499	0,113	Valid
	9	0,521	0,113	Valid
	10	0,631	0,113	Valid
(X2)	1	0,472	0,113	Valid
	2	0,361	0,113	Valid
	3	0,330	0,113	Valid
	4	0,269	0,113	Valid
	5	0,377	0,113	Valid
	6	0,406	0,113	Valid
	7	0,350	0,113	Valid
(X3)	1	0,416	0,113	Valid
	2	0,328	0,113	Valid
	3	0,205	0,113	Valid
	4	0,217	0,113	Valid
	5	0,214	0,113	Valid
(X4)	1	0,597	0,113	Valid
	2	0,586	0,113	Valid
	3	0,548	0,113	Valid
	4	0,423	0,113	Valid
	5	0,591	0,113	Valid

(Y)	1	0,690	0,113	Valid
	2	0,623	0,113	Valid
	3	0,544	0,113	Valid
	4	0,444	0,113	Valid
	5	0,425	0,113	Valid
	6	0,387	0,113	Valid
	7	0,154	0,113	Valid
	8	0,233	0,113	Valid
	9	0,196	0,113	Valid
	10	0,315	0,113	Valid
	11	0,153	0,113	Valid
	12	0,177	0,113	Valid
	13	0,204	0,113	Valid
	14	0,162	0,113	Valid
	15	0,244	0,113	Valid
	16	0,224	0,113	Valid
	17	0,621	0,113	Valid

Based on the table above, it can be concluded that the question items for each variable are declared valid because all questions produce Rcount > Rtable values.

b. Test Results Reliabilitas

Reliability Statistics

Cronbach's Alpha	N of Items
,903	45

Based on the table above shows the results of the reliability test which resulted in the conclusion that all research instruments were declared reliable with a Cronbach's alpha value > 0.60. This means that if the variables in this study are tested again in the future, they will produce consistent and similar answers.

Classic Assumption Test

a. Normality Test Results

Information	Sig	Sig Level	Conclusion
Residual Value	0,200	>5%	Normal

Based on the table above, the results of the normality test using the One Sample Kolmogorov-Smirnov method conclude that the research data is normally distributed because it has a significant value of 0.200 > 0.05. This means that the population data in this study is normally distributed.

b. Heteroscedasticity Test Results

Variabel	Sig.	Sig Level	Conclusion
X1	,851	>5%	Not Symptomatic
X2	,225	>5%	Not Symptomatic
X3	,221	>5%	Not Symptomatic
X4	,529	>5%	Not Symptomatic

Based on table above. it shows that the heteroscedasticity test in this study variables X1, X2, X3 and X4 did not show symptoms of heteroscedasticity

c. Multicollinearity Test Results

Variabel	Tolerance	VIF	Conclusion
X1	,502	1,992	Normal
X2	,704	1,421	Normal
X3	,679	1,472	Normal
X4	,584	1,713	Normal

Based on the table above, the results of the multicollinearity test show that all independent variables (free) have a VIF value of <10 and a tolerance value of > 0.1, meaning that the regression model in this study has no symptoms of multicollinearity.

Multiple Linear Regression Test

a. Test Results for the Coefficient of Determination

Information	R	R Square	Adjusted R Square	Conclusion
Multiple linear regression	,647	,419	,409	Strong

Based on table above. shows an R square of 0.419 or equivalent to 41.9%. There fore it can be concluded that the competency variables of village officials, organizational commitment, community participation and use of information technology have an influence of 41.9% on village fund management

accountability. And the remaining 58.1% is influenced by other variables not examined in this study.

b. T Result Test

Variabel	Koe fisie	<i>t Shit</i>	<i>Sig</i>	Conclusion
X1	,415	5,779	,000	Influential
X2	,095	1,566	,119	No Effect
X3	,049	,799	,425	No Effect
X4	,207	3,116	,002	Influential

X1 has Tcount (5.779) > Ttable (1.970) and a significant value (0.000) <0.05. So that X1 has an influence on Y, meaning that H1 is accepted. X2 has Tcount (1.566) < Ttable (1.970) and a significant value (0.119) > 0.05. So that X2 has no influence on Y, meaning that H2 is rejected. X3 has Tcount (799) < Ttable (1.970) and a significant value (0.425) > 0.05. So that X3 has no influence on Y, meaning that H3 is rejected. X4 has Tcount (3.116) > Ttable (1.970) and a significant value (0.002) <0.05. So that X4 has an influence on Y, meaning that H4 is accepted

Discussion

a. The influence of village apparatus competence on village fund management accountability

Based on the results of the study, it shows that X1 has a positive and significant effect on Y. This shows that village officials in *Hulu Sungai Tengah* District have very good competence, which includes knowledge, skills, and attitudes.

Excellent competence of village officials will make a significant contribution in promoting accountability in the management of village funds.

The competence of village officials is one of the most dominant factors for increasing the accountability of village fund management.

This research is in line with Khimayah's research (2018) which shows that the competence of village officials has a positive and significant effect on the accountability of managing village funds

b. The effect of organizational commitment on the accountability of managing village funds

Based on the results of the study, it shows that X2 has no effect on Y. According to Nasir & Oktari (2011), this could be due to the fact that little organizational commitment by the village government is followed by clear action or action in carrying out tasks, in this case the task of accountability for managing village funds.

In addition, it could also be due to a lack of support and trust from the organization to achieve organizational goals in the form of rewards.

When the village government only states commitment to village governance but is not followed with actions that show high commitment to the government, then it will not show the desired results.

The results of this study are in line with research conducted by Widyawaty (2019), Perdana (2018) and also Yaya and Santoso (2018) which show that organizational commitment has no effect on accountability in managing village funds.

c. The effect of community participation on the accountability of managing village funds

Based on the results of the study showed that X3 had no effect on Y. According to Madhalena Giriani, Neneng Dahtiah & Dian Imanina Burhany, this could be due to the fact that the majority of people have low education.

This has led to communication between village officials and the community that is less interactive, lack of knowledge and time owned by the community regarding village government decision-making regarding the management of village funds, the majority of community education is relatively low, and a lack of community oversight of the use of village funds because accountability is carried out by village managers only through banners placed in front of their respective village offices, meanwhile transparency and publication of the use of village funds through the village website is not running optimally so that the community lacks access to oversee the use of village funds.

The results of this study are in line with research conducted by Matani & Linda, (2020) which suggests that community participation does not affect the accountability of village fund management.

d. The effect of using information technology on the accountability of village fund management

Based on the results of the study, it shows that X4 has a positive and significant effect on Y. This shows that village officials in *Hulu Sungai Tengah* District have very good competence, which includes knowledge, skills, and attitudes.

It can be said that the use of information technology among the village government, especially in the *Hulu Sungai Tengah* Regency area, is quite good, this is due to internet access and the availability of special computer equipment and software to manage adequate village funds in each village.

It is acknowledged that the use of information technology greatly facilitates the work of village officials in managing village funds because using various kinds of software in the process of managing village funds all reports produced will be more timely and accurate.

Using this information technology is also proven to be able to produce reports that are more accountable because these reports are generated by a structured system.

Excellent use of information technology will make a significant contribution in promoting accountability in the management of village funds. The use of information technology is one of the most dominant factors for increasing the accountability of managing village funds.

The results of this study are in accordance with the results of research put forward by Sugiarti and Yudianto (2017) stating that the use of information

technology has a significant effect on the accountability of village fund management.

E. CONCLUSION

Based on the results of the analysis and discussion of this study, there are several conclusions drawn as follows:

- a. The competence of village officials has a positive and significant effect on the accountability of managing village funds. This is also supported by the results of the validity test which show that each village apparatus in the *Hulu Sungai Tengah* Regency area already has technical expertise that is capable and understands in managing village funds in accordance with government accounting standards. This research is in line with Khimayah's research (2018) which shows that the competence of village officials has a positive and significant effect on the accountability of managing village funds
- b. The organizational commitment of the village government has no effect on the accountability of managing village funds. According to Nasir & Oktari (2011), this could be due to the fact that little organizational commitment by the village government is followed by clear action or action in carrying out tasks, in this case the task of accountability for managing village funds. In addition, it could also be due to a lack of support and trust from the organization to achieve organizational goals in the form of rewards. The results of this study are in line with research conducted by Widyawaty (2019), Perdana (2018) and also Yaya and Santoso (2018) which show that organizational commitment has no effect on accountability in managing village funds.
- c. Community participation does not affect the accountability of village fund management. According to Madhalena Giriani, Neneng Dahtiah & Dian Imanina Burhany, this could be due to the fact that the majority of people have low education. The results of this study are in line with research conducted by Matani & Linda, (2020) which suggests that community participation does not affect the accountability of managing village funds.
- d. The use of information technology has a positive and significant effect on the accountability of managing village funds. This statement is supported by the results of the validity test of the technology utilization variable in the 1st (0.597) and 5th (0.591) question items which state that the majority of respondents used in this study agree that the use of computers can assist village officials in processing data in a more accountable manner and can improve the quality of village level work results. The results of this study are in accordance with the results of research put forward by Sugiarti and Yudianto (2017) stating that the use of information technology has a significant effect on the accountability of managing village funds.

The recommendations given by the author from the results of the study are:

- a. There needs to be training or courses for village apparatus in managing and managing village financial management;
- b. Give awards and motivation to village apparatus so that they can improve their performance and increase their commitment to cooperation to achieve organizational goals;

- c. Periodically publish and update on each village website regarding information on the use of village funds so that monitoring of the use of village funds can run optimally
- d. Periodic performance evaluations for village officials also need to be made in order to maximize existing resources to achieve organizational goals
- e. Carrying out outreach and approaching the community and maximizing information technology at work, this can increase accountability in the management of village funds

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