

THE EFFECT OF TRANSPARENCY, ACCOUNTABILITY AND LEADERSHIP ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT

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ABSTRACT

This study aims to empirically examine the effect of transparency, accountability, and leadership on the effectiveness of managing village funds in Haria village and Porto village, kec. Saparua, Kab. Central Moluccas. This research is a quantitative research using primary data, this data was obtained from respondents through a questionnaire which was distributed to 50 village government staff for data collection. The population in this study were government staff of Haria village and Porto village, Kec. Saparua Kab. Central Moluccas. Data analysis used normality test, multicollinearity test, heteroscedasticity test, and multiple linear regression test. The results of the study show that transparency affects the effectiveness of village fund management,

Keywords: Transparency, Accountability, Leadership, Effectiveness of Village Fund Management

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh transparansi, akuntabilitas, dan kepemimpinan terhadap efektivitas pengelolaan dana desa di desa Haria dan desa Porto, kec. Saparua, Kab. Maluku Tengah. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer, data ini diperoleh dari responden melalui kuesioner yang dibagikan kepada 50 pegawai pemerintah desa untuk pengambilan data. Populasi dalam penelitian ini adalah pegawai pemerintahan desa Haria dan desa Porto Kec. Saparua Kab. Maluku Tengah. Analisis data menggunakan uji normalitas, uji multikolinearitas, uji heteroskedastisitas, dan uji regresi linier berganda. Hasil kajian menunjukkan bahwa transparansi berpengaruh terhadap efektivitas pengelolaan dana desa,

Kata Kunci : *Transparansi, Akuntabilitas, Kepemimpinan, Efektivitas Pengelolaan Dana Desa*

INTRODUCTION

The village as a government organizational unit that deals directly with the community with all backgrounds and needs has a strategic role, especially in carrying out tasks in the field of public services. Village independence to manage government, resources, natural wealth and village financial management is contained in Law No. 6 of 2014. Village Funds are funds sourced from the State Revenue and Expenditure Budget (APBN) intended for villages transferred through the Regency/City Regional Revenue and Expenditure Budget (APBD) to finance government administration, development implementation, community development,

and community empowerment.

Implementation of the APBDes which has an important role in village development, the village government has the obligation to report and account for the APBDes every year. Accountability for village financial and wealth management reports is vertical and horizontal. The success of managing village funds by the village government can be measured by 5 principles, namely the principles of participation, accountability, transparency, order and discipline. Village financial management is a value for villages to manage, organize and organize their own households. The authority to manage village finances belongs to the village head together with village officials who are expected to be able to manage village finances by implementing transparency, accountability and leadership so that problems such as poverty, social inequality and other problems can be resolved.

Accountability is the obligation to deliver accountability or answering and explaining the performance and actions of a person/leader of an organizational unit to the party authorized to ask for accountability. Research conducted by Putra (2019) states that accountability has an effect on the effectiveness of village fund management. In line with the research of Risya and Idang (2017) which states that accountability affects the management of village fund allocations. Accountability is the obligation to report on the success or failure of the implementation of the organization's mission in achieving predetermined results, through accountability media which is carried out periodically. According to Gray et al in the accounting discipline, Accountability means the task of providing information (including financial information) or calculations required of an activity that is the responsibility of an organization or company. According to the Apostle in his book accountability is the ability to give answers to a higher authority for the actions of a person or group of people against the wider community in an organization.

Transparency and Accountability of allocations village funds. A leadership factor is also needed. Surya (2014) states that leadership is an attempt to influence others to achieve the goals that have been set. The better government figures know the interests of the community and have a good cooperative relationship with the community, the better the community will be in implementing and assisting the government in managing the development program. Leadership becomes an important role for the village. because a good village starts from a good leader. In research conducted by Ardana et al (2011) describes leadership styles or other people. examples of good leaders are open or transparent leadership, transparent to all activities or activities, and also responsible or accountants. And thus a government leader with village communities can realize good control. Research conducted by Dewi (2019) stated that leadership has an effect on the accountability of village funds.

In addition to transparency and accountability, good management of village financial allocations will result in effective management. Effectiveness according to Mardiasmo (2009; 132) is basically always related to results in order to achieve goals. Operational activities are said to be effective if the process of operational activities achieves the final goal. Meanwhile, according to Halim (2001:72) effectiveness is the output relationship between the center of responsibility and goals. The effectiveness of village fund management will occur if it is based on Good Public Governance (GPG). According to the Governance Policy Committee of 2008 Good Public Governance is a system or rules of behavior related to the management of

authority by state administrators in carrying out their duties in a responsible and accountable manner. Mardiasmo (2004) stated, Effectiveness is a measure of the success or failure of an organization in achieving its goals. If an organization has succeeded in achieving its goals, then the organization can be said to have been running effectively. Accountable management of village funds is financial management that can be accounted for starting from planning, implementing, managing business activities to reporting village finances.

The phenomenon of this research is seen from the cases in Negeri Haria, Saparua District, Central Maluku Regency. Based on the information quoted from the portal [NewsAMBONKITA.COM](https://ambonkita.com),- that one new suspect in the alleged case [corruption Allocation of Village Funds \(ADD\) and Village Funds \(DD\) in Haria Villages in 2018](#), with the initials LM, former Secretary of State for Haria, Saparua District, [Central Maluku Regency](#), thrown into prison. Previously, two colleagues (L), namely JS as Treasurer, and YM as Head of Haria Development Section, had been jailed earlier on December 6, 2021. It was a form of public disappointment because there was no development in Negeri Haria and the community reported to the prosecutor regarding the alleged 2018 ADD and DD corruption. The management of ADD and DD that the government offered at that time amounted to Rp. 2 billion. Then there was misuse of the budget of hundreds of millions more. In that case it was revealed that a number of ADD and DD Haria accountability reports, the modus operandi was the mark-up of development items. For example, volleyball field work, road work in the environment, PAUD development, latrines, livable houses, and empowerment. All of these work items are suspected of being marked-up. Whereas, when it is crossed with the actual value in the field, it is not correct. (<https://ambonkita.com/lagi-satu-terangka-korupsi-dd-haria-dibui/>).

A. *Stewardship Theory*

Stewardship Theory is a theory based on behavior and premises (Donaldson and Davis, 1989). Stewardship theory is defined as a situation where the manager has no personal interest but is more concerned with the wishes of the principal. This theory is based on considerations related to manager motivation. Stewardship theory is built on philosophical assumptions about human nature that in essence they can be trusted, able to act responsibly, have integrity and honesty towards other parties (Chin in Warongan, 2014). This is what is implied in a relationship based on trust that stakeholders want. The core concept of stewardship theory is trust. In this theory managers will behave according to common interests.

THE EFFECT OF TRANSPARENCY ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT

Transparency is defined as openness and honesty to the public based on the consideration that the public has the right to know openly and thoroughly the government's accountability for the resources entrusted to it and its obedience to laws and regulations Hafiz (2000).

Stewardship theory when associated with Transparency, namely the principle of openness from local government as (stewards) in providing information related to activities in managing existing resources in the village to the community (principal) to obtain the widest possible information without any limitations in matters relating to relating to local government either in the form of presentation of financial reports, planning, implementation or other information

required by the principal in order to achieve satisfaction for the information user (principal). Sari Dewi, Novia (2018) The results of this study indicate that the principle of transparency, the principle of accountability and the principle of participation influence the management of village fund allocations in villages in Abung Kunang District, Ridwan Indra Hermawan, Yunita Zenaria and Nedi Hendri (2021) in this study showed that Transparency has a positive and significant effect on the effectiveness of Village Fund Management.

H1: Transparency has a positive effect on the Effectiveness of Village Fund Management

THE EFFECT OF ACCOUNTABILITY ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT

Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person or an organization to parties who have the right or authority to request information or accountability Sedarmayanti (2003). Stewardship theory when associated with Accountability, namely the obligation of the government as (stewards) to provide accountability, present and disclose all its activities and responsibilities to the public (principal) who has the right and authority to hold these accountable Yesina et al (2018) in this study accountability has a positive effect and significantly to the management of the village fund budget which shows that the perceptions of each apparatus are carried out to assess the effectiveness of the performance carried out. Christa Yunnita Garung and Linda Lomi Ga (2020) Accountability and transparency partially have a significant effect on the management of village fund allocations. Meanwhile, accountability and transparency simultaneously have a significant influence on the management of village fund allocations in realizing good governance in Manulea Village, Sasitamean District, Malacca District.

H2: Accountability has a positive effect on the Effectiveness of Village Fund Management

THE INFLUENCE OF LEADERSHIP ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT

Leadership is the ability to influence a group towards achieving a predetermined vision and goals (Robbins and Judge, 2015). Leadership is also considered as a form of centralized control or supervision in which one individual gives power and influences others. Dewi's research (2019) resulted in leadership having a significant influence on the accountability of managing village funds. The results of Mahayani's research (2017) revealed that leadership did not find empirical evidence that it had an effect on the accountability of managing village funds. Based on this explanation, the hypothesis formulated in this study is:

H3: Leadership has a positive effect on the Effectiveness of Village Fund Management

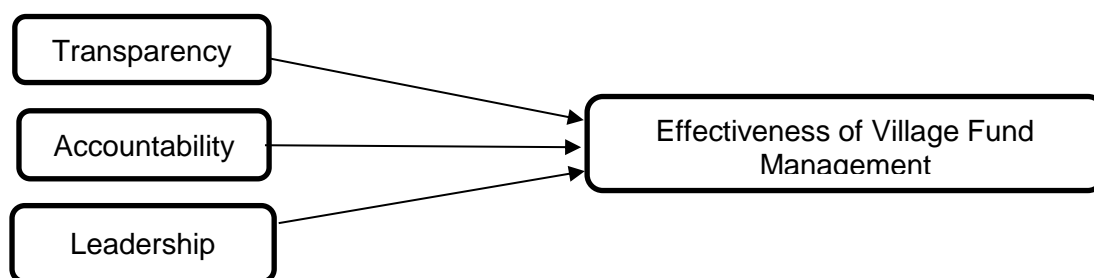


Figure 1. Research Model

METHOD

The type of research used is quantitative research. The population in this study were the government staff of Haria Village and Porto Village, Saparua District, Central Maluku Regency. The sample in this study were 50 village government staff of Haria and Porto village. The sampling method used purposive sampling method.

Sampling is done where the sample must have the following criteria:

1. Village Government Staff
 2. Village officials who have a position as a technical implementing element assigned to assist the Village Head as executor of operational tasks in the field of village administration
- Data collection techniques in this study using a questionnaire and the analysis technique used is descriptive analysis using SPSS software.

RESULTS AND DISCUSSION

Normality test

The testing technique used in this study is the One-Sample Kolmogorov Smirnov Test. The test was carried out by comparing probabilities, which were obtained at a significance level of 0.05. If the significant value is calculated > 0.05 , the data is normally distributed (Ghozali, 2006). The following table presents the normality test results

Table 1
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		50
Normal Parameters, b	Means	.0000000
	std. Deviation	2.23667658
Most Extreme Differences	absolute	.098
	Positive	.058
	Negative	-.098
Test Statistics		.098
asymp. Sig. (2-tailed)		.200c,d

Source: Processed primary data, 2023

From the test results in table 1 it is known that the significant value in this study is 0.200. it can be concluded that the research data is normally distributed because the results are significantly greater than 0.05.

MULTICOLLINEARITY TEST

Table 2
Multicollinearity Test Results

Model		Coefficients						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	std. Error	Betas			tolerance	VIF
1	(Constant)	1,556	2,319		-.671	.506		
	X1	.364	.108	.352	3,365	.002	.776	1,289
	X2	.161	.080	.259	2021	.049	.514	1945
	X3	.218	.080	.343	2,719	.009	.531	1885
a. Dependent Variable: Y								

Source: Processed primary data, 2023

From the results of the multicollinearity test in table 2 it is known that the tolerance value of the independent variable is greater than 0.10 and the results of calculating the VIF value also show that the VIF value of each independent variable is less than 10.00. So it can be concluded that there are no symptoms of multicollinearity.

HETEROSCEDASTICITY TEST

Table 3
Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
		1	(Constant)	3,791	1,455	
	X1	-.050	.068	-.121	-.743	.461
	X2	.005	.050	.081	.091	.928
	X3	-.038	.050	-.148	-.749	.458
a. Dependent Variable: ABS_UT						

Source: Primary data processed, 2022

Based on table 3 it is known that the significant value of variable X1 (Transparency) is 0.461 greater than 0.05, variable X2 (Accountability) is 0.928 greater than 0.05 and variable X3 (Leadership) is greater than 0.05. So it can be concluded that the three variables above do not occur heteroscedasticity.

**HYPOTHESIS TESTING
MULTIPLE REGRESSION TEST**

**Table 4
Multiple Linear Analysis Test Results**

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	std. Error	Betas		
1	(Constant)	1,556	2,319		-.671	.506
	X1	.364	.108	.352	3,365	.002
	X2	.161	.080	.259	2,021	.049
	X3	.218	.080	.343	2,719	.009

a. Dependent Variable: Y

Source: Primary data processed, 2022

Based on table 4 above, it is interpreted that the transparency variable has a significance value of 0.002 < 0.05. It can be concluded that transparency affects the effectiveness of village fund management. Accountability variable with a significance value of 0.049 < 0.05. This means that accountability has a significant effect on the effectiveness of village fund management. Furthermore, the leadership variable with a significance value of 0.009 < 0.05. Thus it can be concluded that leadership has a significant effect on the effectiveness of managing village funds.

THE EFFECT OF TRANSPARENCY ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT

In this study, transparency has a positive effect on the effectiveness of managing village funds. The results of the regression test performed for the transparency variable amounted to 3.365 with a significance value of 0.002 < 0.05. This means that H1 is accepted or proven, so it can be concluded that transparency has a significant effect on the effectiveness of village fund management. This is because in order to make the community's trust in the village government increase again and gain the respect of the community. Transparency that can be seen is that there are efforts made in the form of recording cash in and cash out, and shows the village government's commitment to transparency which is an important factor in the effectiveness of Village Fund management.

The actions and policies of government staff that create mutual trust between the government and the community have a significant influence between Transparency and Effectiveness of Village Fund Management. With openness and community involvement in the evaluation of the programs being implemented, the Effectiveness of Village Fund Management can be achieved. This is supported by new suggestions or views submitted by the community, so that these proposals can be realized by the government in the form of programs. Thus the results of this study indicate that there is a positive influence between transparency on the Effectiveness of Village Fund Management in Haria village and Porto village, kec. Saparua district. Central Moluccas. If it is connected with stewardship theory, then the village government is the steward. Stewards carry out their duties for the benefit of the organization, not personal interests. This means that the village government makes village funds transparent to the community. This research is in line with the research of Ni Luh Putu Hindrayani, Ni Wayan Alit Erlina Wai (2019) and Citra Kumala Dewi, Fadli Moh (2019) that transparency has a positive effect on the effectiveness of village fund management.

THE EFFECT OF ACCOUNTABILITY ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT

In this study, Accountability has a significant effect on the effectiveness of village fund management. The results of the regression test performed for the accountability variable amounted to 2.021 with a significance value of $0.049 < 0.05$. This means that H2 is accepted or proven, so it can be concluded that accountability has a significant effect on the effectiveness of managing village funds. The results of the study show that proving accountability is a very important thing to be carried out by the village government in the effectiveness of managing village funds.

Accountability is carried out by the village government by placing announcement banners containing reports on budget realization, which is carried out with the aim that the community can see and recognize the size of the budget and budget realization. The performance of the village government can be seen from the adherence to making realization reports that are timely and accountable for the truth, as well as the reciprocal effect of the results of the effectiveness of managing village funds that can be felt directly by the community and trying to account for every activity related to village planning and development, this can be seen by having a musrembang meeting. To increase accountability in the management of village funds requires hard work, a sense of responsibility, commitment and good access from the government to users of village financial reports so that they can also get satisfaction and give confidence in the performance of village apparatus or staff. Thus accountability has a positive effect on the effectiveness of managing village funds. The implications of the Stewardship theory explain that the presence of the village government or village staff as a trusted institution must be accountable for every activity related to village planning or development to the community.

THE INFLUENCE OF LEADERSHIP ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT

In this study, leadership has a significant effect on the effectiveness of managing village funds. The results of the t-test conducted for the leadership variable amounted to 2.719 with a significance value of $0.009 < 0.05$. This means that H3 is accepted or proven, so it can be concluded that leadership has a significant effect on the effectiveness of managing village funds. This proves that in this study leadership has a significant effect on the effectiveness of managing village funds. The phenomenon in this study can be seen from the news on Ambonkita.com which explains that there are allegations of corruption committed by village staff in which the village head Haria is involved. With this phenomenon, it can be concluded that the leadership factor is very important because a good village starts with a good leader. Leadership in this study is considered as a form of control or supervision in which all decision making is based on a leadership. With this phenomenon, efforts were made by the community or village staff to be even more selective in choosing a leader who has a leadership spirit who is transparent and accountable by carrying out his duties properly and prioritizing the interests of the community, not the public interest, more so transparency regarding the management of village funds and responsible. This research also proves that transparency and accountability have been carried out properly. The implications of Stewardship theory in this study can be seen in the role of a leader who carries out his duties for the public interest, not for personal gain, who is financially responsible in a transparent or open manner and can be trusted by the public. This research is in line with Ni Made Sriani's research (2021) that leadership has a positive effect on the management of village funds.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the discussions that have been collected and then processed, the results obtained answer the problems in this study using multiple regression models. Transparency has a positive effect on the effectiveness of managing village funds in Saparua District, Central Maluku Regency. This is shown in hypothesis testing 1. The results of the multiple linear regression test with a significance value of 0.002 are smaller than 0.05, which means there is a significant effect. Transparency is one of the things that can affect the effectiveness of village fund management. With the results of the coefficient values being positive, it means that there is a correlation or unidirectional relationship between variables.

Accountability has a positive effect on the effectiveness of managing village funds in Saparua District, Central Maluku Regency. This is shown in hypothesis testing 2. The results of the multiple linear regression test with a significance value of 0.049 are smaller than 0.05, which means there is a significant effect. This shows that accountability is one of the things that can affect the effectiveness of village fund management. With the results of the coefficient values being positive, it means that there is a correlation or unidirectional relationship between variables. Leadership has a positive effect on the effectiveness of managing village funds in Saparua District, Central Maluku Regency. This is shown in hypothesis testing 2. The results of the multiple linear regression test with a significance value of 0.009 are smaller than 0.05 which means there is a significant influence. This shows that leadership is one of the things that can influence the effectiveness of village fund management. With the results of the coefficient values being positive, it means that there is a correlation or unidirectional relationship between variables.

The suggestion in this study is that the village government as the holder of responsibility for managing village funds is expected to be able to improve the quality of work in village organizations so that they can be directly responsible and open to the village funds they manage. For future researchers, when distributing the questionnaires, the researcher should pay attention to the time of distributing the questionnaires and be able to use variables other than those being studied if they are going to conduct research on the same topic. Research can also be developed with a qualitative research approach. And the scope of research can be expanded in the future.

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