

The Influence of Accountability, Transparency, and the Role of Village Apparatus on the Management of Village Revenue and Expenditure Budget

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ABSTRACT

The primary goal of this study is to find out how local appliances, accountability, and openness affect revenue budget management and village purchases in Temanggung's Kedu area. This research uses quantitative data, which is gathered from respondent's responses via questionnaires sent out on the village devices. Eleven hundred and twelve people from fourteen different offices in the Kedu district participated in the survey, including the village chief, secretary, financial officer, planner, enterprise and general manager, and welfare officer. The survey was conducted in the Kedu district. This research employs purposive sampling in its sampling procedures.

Using SPSS, the researchers in this study conducted a multiple regression analysis on the collected data. The study's findings reveal that 1) accountability greatly benefits APBDes management, 2) transparency greatly benefits APBDes management, and 3) the role of village authorities greatly influences the administrator of APBDes. The findings of the determination coefficient show that independent variables affect dependent variables by 71.9%, while other variables or factors impact the remaining 28.1%.

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INTRODUCTION

The village is a legally recognized community with the authority to control and govern government affairs, local community interests that are driven by community initiative, and traditional rights that are recognized and upheld under the governance system of the United States of the Republic of Indonesia. Its territorial limits define it. The achievement of the village's goals is closely related to the government's duty to monitor and manage the village's finances (Garung & Ga, 2020). Permendagri No. 20 of 2018 states that all operations including planning, carrying out, entrepreneurship, reporting, and financial responsibility are part of the village's financial management. If the village's budget is well-managed, it will eventually become a strong democratic government that can provide the groundwork for a prosperous and equitable society (Basri et al., 2020).

With the availability of communal money, the village's financial sources might be expanded. Government maintenance, community empowerment, and growth all benefit from village funds. The District/City Revenue and Purchasing Budget are the channels by which they are transmitted (Kusumaningrum, 2019). Any money that comes in or goes out of the village because of its authority is put into the village cash account. The village leader transfers responsibility for the administration of the village's funds to the treasury, they created at the beginning of the appropriate fiscal year. The Village Revenue and Purchasing Budget (APBDes) is a document that the village chief is responsible for designing, implementing, and supervising as the head of the administrative team (Tangahu et al., 2022).

The village authority issues an annual rule called the Income and Purchases Budget (APBDes) that details the money coming into the community and how it is being spent. Income,

expenditure, and funding for a village make up APBDes (Bayuwono et al., 2020). As stated in Permendagri No. 20 of 2018 concerning the Financial Management of the Village, the accountability concept undergirds the administration of APBDes (Saputra et al., 2021). The villagers are being asked to handle the village funds in line with the rules already in place. There is a greater chance of corruption and abuse of funds if the community does not have sufficient human resources and programming (Cantona et al., 2024).

Accountability is the primary factor influencing the administration of the Village Revenue and Purchasing Budget. Umami states in Rahmayani and Kurnadi, (2022) that accountability is the duty to assign blame and explain the behaviour of an individual, legal entity, or leadership within an organization to the person who has the power to demand a statement of responsibility. Accountability is a safeguard against apparatus responsibility and is demonstrated by deeds that align with moral principles. Such accountability encompasses not just an organization's formal financial obligations but also its adherence to laws, rules, the corporate environment, the community, and the government (Making & Handayani, 2021).

Transparency is the second aspect that influences how the Village Revenue and Purchasing Budget is managed. According to Mardiasmo in Oktaria & Alexandro 2021), Transparency is the government's willingness to be transparent in disseminating information. Such information is made available to parties needing it in public resource management operations. In this sense, transparency implies equal rights and access for the general public to the budgetary process. Such information is disclosed since it pertains to the public's goals and interests in the local village development process.

The role of village appliances is the final aspect that influences the administration of the Village Revenue and Purchasing Budget. As indicated by Indrianasari in Saputra et.al. (2022), one of the key components of village government is the settlement. The village unit's role is to support the village head in performing his official duties. The quality of fund management will be more transparent and responsible if the village instrument plays a part in managing village money. The desired village system, which is democratic and decentralized, can effectively manage and build our society and all of our resources (good governance).

The village's income and expenditure budget management occurred in one of the village in the Kedu district of Temanggung, where funds were not targeted, so it is interesting to investigate. The existence of aid funds given to the village could potentially lead to the misuse of the village funds for misuse by various parties. The management of this fund of course very much requires the role of the village device with the principles of accountability and transparency. The village government must take responsibility for managing the village funds and open to the public so that the funds can be used per the village planning. This research aims to determine how accountability, transparency, and the role of village officials influence the management of APBDes.

The Impact of Accountability on APBDes Management

Accountability refers to the duty an institution has to the general public or to its performance. The notion of accountability in government administration, particularly financial management, must be implemented by the government enforcement apparatus (Making & Handayani, 2021). According to this definition, accountability is required and must be exercised by the public and oversight organizations with legal ramifications. The government's implementation apparatus will attempt to incorporate the idea of accountability into government operations, including financial management. Based on research conducted by Tangahu et.,al (2022) stated that accountability has a positive and significant effect on the management of the Village Budget (APBDes). This description leads one to the following hypothesis:

H1 : Accountability has a positive impact on APBDes management

The Impact of Transparency on APBDes Management

Transparency is the openness principle that enables the general public to learn about and access a wealth of information regarding municipal finances. Governments use the village machinery to be transparent and instil public confidence by providing information and ensuring access to sufficient and correct information, which is simple access to adequate and accurate information (Garung & Ga, 2020). Research conducted by Rahmayani and Kurnadi (2022), states that transparency has a positive and significant effect on the management of the Village Budget (APBDes). Based on this description, a hypothesis can be taken as follows:

H2 : Transparency has a positive impact on APBDes management

Impact of the role of village officials on the management of APBDes

The village apparatus is a component of the village administration and is made up of the village secretary and another rural apparatus that operates under the village head's supervision (gunawan in Fitriyani et al., 2020). The village system that is being proposed is capable of democratically managing and developing our society and all of our resources. Based on this explanation, the role of village officials is very important in managing the village revenue and expenditure budget. According to research by Kusumaningrum et.,al (2019) village officials' roles significantly improve the management of the village budget (APBDes). This description leads one to the following hypothesis:

H3 : The role of village officials has a positive impact on APBDes management

RESEARCH METHODS

Population

The entirety of the events, objects, or people that are in the center of people's attention and share certain traits is referred to as the population. The 14 villages comprised the population of the 14 village forming the Kedu district in Temanggung district.

Sample

A sample is a subset of a population with the same attributes as the population as a whole. Purposive sampling methods were used in the collection of this sample. The village apparatus in Temanggung's Kedu district, which consists of the head of village, village secretary, village treasurer, head of session, and head of affairs, serves as the study's sample. This study's sample comprised 112 participants.

Data collection method

This quantitative research project made use of primary data. Distributed questionnaires were used to gather data for this research in all of the villages in the Kedu District of Temanggung Regency. In this technique, a Likert scale ranging from 1 to 5 is used.

RESULTS AND DISCUSSION

Description of Research Objects

The research data was obtained from the dissemination of questionnaires to the village devices in the Kedu district of Temanggung. The village in the district comprises 14 villages with a total of 112 respondents.

Table 1. Questionnaire Distribution

Description	Total	Presentation
Distributed questionnaire	112	100%
Returning questionnaire	112	100%
Questionnaires that do not return	-	0%
Number of questionnaires that can be processed	112	100%

Source: Data processed, 2024

Respondent Description

Respondent description is an overview to see the general picture or condition of the respondent in a study. The respondents in this study were 112 people with different characteristics. In this study, the characteristics used are based on gender, age, and last educational level.

Table 2. Respondent Characteristics

Respondent criteria	Categories	Number (Presentation)	Total (Presentation)
Gender	- Male - Female	87 (77,7%) 25 (22,3%)	112 (100%)
Age	20-30 31-40 41-50 51-60 61-70	4 (3,6%) 33 (29,5%) 49 (43,8%) 24 (21,4%) 2 (1,8%)	112 (100%)
Last Education	- Secondary school - High school - D3 - S1	5 (4,5%) 71 (63,4%) 1 (0,9%) 35 (31,3%)	112 (100%)

Source: Data processed, 2024

The table is used to see the characteristics of respondents from various aspects

Data Quality Test Results

Validity Test

In order to determine if a questionnaire is legitimate, the validity test compares the computed r-value to the r-table. When $r_{\text{count}} > r_{\text{table}}$, we say that the questionnaire is legitimate.

Table 3. Validity Test

Variable	Question	R_{count}	R_{table}	Description
Accountability (X_1)	7	$> 0,3550$	0,3550	Valid
Transparency (X_2)	7	$> 0,3550$	0,3550	Valid
Role of village officials (X_3)	7	$> 0,3550$	0,3550	Valid
APBDes management (Y)	7	$> 0,3550$	0,3550	Valid

Source: Data processed, 2024

The table above shows that the variables of accountability (X_1), transparency (X_2), and the role of village officials (X_3) has a value of r count that is greater than the r table value. The values obtained indicate that the variables of accountability, transparency, and the role of village officials are all valid, because all the results of R count are greater than R table of 3.550.

Reability Test

The reliability test is used to determine how consistent a question is in measuring the same condition. If there is no significant change in the respondent's response across variables, we say that the questionnaire is dependable.

Table 4. Reability Test

Variabel	Cronbach's alpha	standard deviation	Description
Accountability	0,854	0,70	Reliabel
Transparency	0,871	0,70	Reliabel
Role of village officials	0,891	0,70	Reliabel
APBDes management	0,869	0,70	Reliabel

Source: Data processed, 2024

The table shows that all research variables that have a Cronbach alpha coefficient of more than 0.70 can be considered valid. Therefore, it can be concluded that the question items can be used as tools for further research.

Classical Assumption Test Results

Normality Test

The data normality test is used to determine whether the regression value is normal using statistical analysis tools. This test uses the Kolmogorov Smirnov test with a probability value criterion of more than 0.05, which indicates that the residuals are normally distributed.

Table 5. Normality Test

		Unstandardized Residual
N		112
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.61707458
Most Extreme Differences	Absolute	.119
	Positive	.058
	Negative	-.119
Kolmogorov-Smirnov Z		1.256
Asymp. Sig. (2-tailed)		.085

Source: SPSS V.21 output processed, 2024

Based on these findings, it shows that with a significance value of 0.085 (with a value greater than 0.05), it can be concluded that all independent variable data and the dependent variable have normal data distribution. Therefore, the assumption of data normality is met, so additional testing can be carried out.

Multicollinearity Test

Tolerance levels and the variance inflation factor (VIF) are used in this test. It can be deemed multicollinearity free if the tolerance value is greater than 0.10 or the VIF value is smaller than 10.

Table 6. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Accountability	0.319	3.131
Transparency	0.394	2.541
Role of Village Officials	0.497	2.011

a. Dependen variable : APBDes Management

Source: SPSS V.21 output processed, 2024

The absence of correlation between the independent variables, shown by the absence of multicollinearity issues in the regression equation, is confirmed by the data presented in the table above. All of the variables have tolerance values greater than 0.10, and the VIF is below 10. As a result, we may proceed with the analysis using the regression equation.

Heteroscedasticity Test

Finding out if the residual variation is unequal from one observation to another is the goal of this test for the regression model. If the p-value is larger than 0.05, it implies that the variable does not suffer heteroscedasticity. This is done by using the glejser test to regress the independent variables with the absolute residual variable in this research.

Table 7. Heteroscedasticity Test

Model	T	Sig
(Constan)	4.242	0.050
Accountability	3.419	0.071
Transparency	-2.639	0.189
Role of Village Officials	-4.418	0.065

a. Dependen variable : ABS_RES

Source: SPSS V.21 output processed, 2024

All of the variables in the regression model have sig values greater than 0.05, as shown in the table above, indicating that there are no difficulties with heteroscedasticity

Multiple linear regression analysis

The main goals of this analysis are finding out whether the connection between the two variables is positive or negative and making an educated guess as to what the dependent variable would be if the independent variable's value goes up or down.

Table 8. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients	
	B	Std. Error
(Constan)	6.748	1.517
Accountability	0.275	0.082
Transparency	0.206	0.072
Role of Village Officials	0.328	0.055

Source: SPSS V.21 output processed, 2024

Based on the table in the unstandardized coefficients column, the constant value is 6.748, accountability is 0.275, transparency is 0.206, and the role of village officials is 0.328 so that a multiple linear regression equation model can be made as follows:

$$Y = 6,748 + 0,275 X_1 + 0,206 X_2 + 0,328 X_3 + e$$

1. The constant of 6,748 indicates that if the independent variables (accountability, transparency, the role of the village device) are assumed to be unchanged (constant), then the value of Y (management of APBDes) is 6.748 units.
2. The accountability variable regression coefficient (X_1) of 0.275 indicates that assuming other variables do not change or remain, APBDes management will increase by 0.275 units for each one-unit increase in the accountability variable.
3. The transparency variable (X_2) regression coefficient is 0.206. Assuming that other variables do not change or remain, APBDes management will increase by 0.206 units for every one-unit increase in the transparency variable.
4. The regression coefficient of the role of village officials variable (X_3) of 0.328 indicates that, assuming that other variables do not change or remain fixed, the management of APBDes will increase by 0.328 units each unit.

Hypothesis test

Test of Determination Coefficient (R^2)

The determination coefficient shows how well the model captures the dependent variable. The R^2 number, which stands for Adjusted R Square, shows how this test turned out.

Table 9. Adjusted R Square (R^2)

Model	R	Adjusted R Square
1	0.853 ^a	0.719

a. Predictors: (Constant), Role of village officials, Transparency, Accountability

Source: SPSS V.21 output processed, 2024

It is evident from the above table that column R contains the correlation magnitude of 0.853. What this means is that the dependent and independent variables are highly correlated with one another. An adjusted R-squared value of 0.719 indicates that the independent variable has a 71.9% impact on the dependent variable, while extraneous variables or factors account for the remaining 28.1% (100% - 71.9%).

Goodness of fit test (F Test)

The F test is conducted to determine whether the regression model used is feasible. The goodness of fit test (F) value is used as the basis for drawing conclusions. If the significance value is less than 0.05, the model is considered suitable for use in subsequent analysis.

Table 10. F Test

Model	F	Sig
Regression	95.876	0.000 ^b
Residual	-	

Source: SPSS V.21 output processed, 2024

The computed F value, with a significant level of 0.000, is 95.876 according to the table above. With a significance value of less than 0.05, it is possible to conclude that the regression model employed in this study is viable or fit, and that there is a substantial influence between accountability, transparency, and the function of village authorities.

Partial test (t Test)

Table 11. t Test

Model	T	Sig
(Constan)	4.448	0.000
Accountability	3.353	0.001
Transparency	2.876	0.005
Role of Village Officials	5.968	0.000

Source: SPSS V.21 output processed, 2024

In research, the t test is employed to determine if independent variables have an impact on dependent variables. The t test will be used to test hypotheses 1 through 3, after which the likelihood false positive that results from the t trial computation will be examined. The hypothesis is considered significant, affirmative, or acceptable if the probability false positive is less than the significant value of 0.05. Conversely, the hypothesis is deemed not significant, not positive, or rejected if the false probability value exceeds the significance level of 0.05.

1. The accountability variable in the above table has a significance value of 0.001, which indicates that the value is less than 0.05, supporting the acceptance or validity of the first hypothesis, which claims that "accountability has a significant influence on the management of the village budget."

2. The results of the analysis transparency variable show that the significance value is 0.005 < 0.05 so that the second hypothesis which states "transparency has a positive effect on the management of village budgets and expenditures" is accepted.

3. The last variable, namely the role of village officials, has a significance value of 0.000, which is <0.05 and these results state that the 3rd hypothesis which states “the role of village officials has a positive effect on the management of village revenue and expenditure budgets” is proven.

The Influence of Accountability on Village Budget Management

The analysis's t-count of 3.353 and p-value of $0.001 < 0.05$ indicate that hypothesis one (H1) is accepted, supporting the idea that accountability increases the village budget (Y). This test demonstrates that the better the village government's financial report management, the more effectively the village budget is managed.

The Influence of Transparency on Village Budget Management

The analysis obtained t count of 2.876 with a p-value of $0.005 < 0.05$, so the second hypothesis (H2) was proven correct. Testing the transparency variable on the management of the Village Budget shows that the more open (transparent) the village government is in managing financial reports, it will improve the management of the village budget.

The Influence of the Role of Village Officials on Village Management Budget

The results of the analysis obtained t count of 5.968 with a p-value of $0.000 < 0.05$, so the third hypothesis (H3) is accepted or proven correct. These results indicate that the more the village government plays a role in managing financial reports, the better the management of the village budget.

CONCLUSIONS AND SUGGESTION

This study concludes that village revenue and expenditure budgets individually are significantly positively impacted by accountability, openness, and the involvement of village officials. A better revenue and expenditure budget for the village will result from increased value placed on responsibility, transparency, and the role of village officials.

For the Government of Kedu district of Temanggung, the results of this research are expected to provide feedback to improve the implementation of the management of the village's income and expenditure budget from planning, planning to final reporting that should be done accountably and transparently to the public.

Results from research on how village officials' roles, levels of openness, and accountability affect budget management in the village have shown the following:

1. There is a positive influence of accountability variables on the management of village revenue and expenditure budgets. Greater responsibility will result in better APBDes management because accountability will improve the administration of village revenue and expenditure budgets.
2. The existence of good transparency will affect the realization of the management of village revenue and expenditure budgets through contributions from village officials.
3. Contributions from village governments will improve the management of village revenue and expenditure budgets and have a positive influence.

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