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Accountability and Village Fund Allocation: The Mediating Role of Transparency and The Performance of Village Government

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Abstract

The purpose of this study was to determine the effect of accountability in the allocation of village funds and mediated by transparency and performance of village government. This research was conducted in all villages in Serang Regency. The number of villages used in this study were 326 villages and the number of samples in this study was 309 people, the respondents selected were village officials involved in managing village funds. Data collection was done by using a questionnaire. The analytical technique used is SEM analysis. Based on the results of the study, it shows that there is a direct relationship between accountability and allocation of village funds, and can be mediated by transparency and performance of village government.

Keywords: *Accountability; Transparency; Performance of Village Government; Village Fund Allocation.*

INTRODUCTION

Indonesia's development policy strategy is to increase equitable development and its results through cross-sectoral development policy directions, especially in rural areas. This has opened up opportunities for local and village governments to be responsible for managing their respective regional interests (Rimawan & Aryani, 2019). The village is an area that has autonomous rights to regulate and improve its own construction to improve public welfare. Along with the development of regional autonomy, the central government which provides assistance tasks to the village government should always pay attention to and emphasize the development of the village community through village government autonomy and the active role and participation of the community in village development (Tumbel, 2019). In the implementation of village fund allocation management, community participation is also important, especially in the decision-making process and implementation of activities concerning the needs of the village community. In addition, there is also a need for good cooperation between village officials and the community in every stage of managing village fund allocations. If this goes well, it is very likely that the community can further develop themselves to achieve mutual progress as expected from this program, namely the creation of a more empowered community (Karimah et al., 2014). Moving beyond district government, village organizations address both the least level of government in Indonesia and the degree of government nearest to communities. Intergovernmental financial exchanges for protection at the village level deal the possibility to boost positive regular asset the board at the nearby level while adding to community area improvement and diminishing destitution (Watts et al., 2019).

The high allocation of village fund from the focal government has juridical ramifications and the village should be overseen successfully and productively, the funds should be overseen straightforwardly and accountably in the planning, management, evaluation and reporting stages (Shubhan et al., 2020). Village financial management should be carried out with good management of accountable funds because the funds that enter the village are not small funds, but very large funds to be managed by a village government (Sunardi & Lesmana, 2020). Thus, public participation in budget management is needed whose main goal is to achieve higher social transformation – has been coldly minimized towards corruption eradication, social accountability and transparency (Franco & Mis, 2019). Opening the capability of the extractive area to help comprehensive advancement requires tending to transparency and accountability, which is a discussing topic along and inside the extractives and strategy esteem chains (Moldaliev, 2021). Transparency, describe as information disclosure (Haufler, 2010; Kolstad & Wiig, 2009), and accountability as public assessing (Bovens, 2007; Gaventa, 2016).

Accountability in the management of village funds carried out by village officials is the obligation of village officials in an effort to reduce opportunities for corruption, strengthen internal and external monitoring mechanisms and as evidence of the implementation of good governance (Astuti & Yulianto, 2016; Fitriya et al., 2018; Kurniawati et al., 2018; Ramly et al., 2018; Rudiana, 2018; Simangunsong & Wicaksono, 2017). Priority for the use of village funds is allocated for village development purposes, improving village welfare and poverty alleviation (Adhayanto et al., 2019). The allocation of village funds that have large amounts has the consequence of fraud that can be carried out by certain parties who have the authority to manage village funds. According to Indonesia Corruption Watch (ICW) there are four factors that cause

corruption in village funds, namely: first; less ⁸ involvement of the community in the process of planning and monitoring village funds; second; limited competence of village heads and village officials; third; ²³ not optimal village institutions; fourth; high political costs due to the competitive arena of village head elections. There are several obstacles in the distribution and use of village funds, such as the low capability and capacity of human resources in village government (Azlina et al., 2017). The active participation of the village community which is still very minimal can lead to frauds in managing village finances (Aziz, 2016).

In a village government, the clarity of budget targets will have an impact on maximizing the use of funds which then the village apparatus will have sufficient information to predict the future accurately. The unclear budget targets will cause the apparatus to experience difficulties in preparing budget targets (Panjaitan & Shopiana, 2017). Research conducted by Efrizar et al. (2017) shows that the clarity of budget targets has a positive effect on the accountability of agency performance. Likewise, research conducted by Amalia (2017) shows the results that the clarity of budget targets has a positive effect on the accountability of local government performance. Research conducted by Afrida (2017) shows different results that the clarity of budget targets has a negative effect on the accountability of local government performance. The accountability of government is profoundly required to help the ²⁰ execution of village independence so the town the executives can run well. meanwhile, straightforwardness guarantees access or opportunity for everyone to secure information about town the board, that is the information about strategies, the way toward making and executing them, and the results achieved. The idea of transparency covers all viewpoints from the open help process that can be handily recognized by the clients (Alshumrani et al., 2018; Gupta & Mukhopadhyay, 2016; Singhal & Nilakantan, 2016; Wu & Shi, 2018).

This study is the improvement of a research directed by some investigates (Arsons et al., 2013; Dianingrum, 2018; Fitriyani et al., 2018; Munti & Fahlevi, 2017; Roskrugue et al., 2013; Schalk, 2017) on the effect of accountability, transparency and performance of village fund allocation. The difference between the prior study is transparency and performance as mediating.

LITERATURE REVIEW

Accountability

Accountability implies being dependable to control ⁵ through the assignment of force in various government establishments to diminish the assortment of power while making conditions that can assist with regulating one another. The execution of accountability in the extent of government organizations can be recognized from the work of standards of responsibility, like the responsibility of the pioneer and all staffs of the offices, the framework that can ensure the utilization of assets reliable with the powerful laws and guidelines, the degree of accomplishment of the objectives and targets previously set, the direction towards accomplishment of the vision and mission just as results and advantages, transparency, objectiveness, straightforwardness, and advancement as the impetus for changes in the administration of government offices as the update execution estimation strategies and procedures and the planning of responsibility reports (Ahrens & Ferry, 2015; Batara et al., 2017; Botica-Redmayne et al., 2017; Guga, 2018; Mookherjee, 2014). Accountability in open responsibility implies that the planning system beginning from arranging, drafting, and implementation should be totally revealed and responsible to the local area. The people group doesn't just reserve the option to know the spending plan yet additionally has the option to request responsibility for the arrangement and the execution of the spending plan. Accordingly, accountability influences the village fund allocation.

H1a: ¹ ¹⁵ There is a significant relationship between accountability and village fund allocation

H1b: There is a significant relationship between accountability and transparency

H1c: There is a significant relationship between accountability and performance of village government

Transparency

Transparency is an essential right to discover data about what the public authority is arranging and why the program is chosen and financed. Transparency is based on the reason of opportunity data access. Data identifying with the public interest can be gotten straight by the individuals who need it. Data divulgence incorporates clarifications of regulatory choices, arrangement of realities, strategy examinations, data revelation identified with the general population, and arrangement of objection techniques (Pugalis & Bentley, 2013). Transparency is significant while executing government capacities or when doing the order of individuals. Since the public authority has the position to settle on different significant choices that will influence many individuals, the public authority should give total data regarding what they need to do. Transparency turns into a significant instrument that can save people' cash from corruption (Adiputra et al., 2018; Ehalaiye et al., 2017; Hansen & Kræmmergaard, 2013; Kajimbwa, 2018; Mzenzi & Gaspar, 2015). Therefore, transparency affects the village fund allocation.

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H2a: *There is a significant relationship between transparency and village fund allocation*

H2b: *Transparency mediate the relationship between accountability and village fund allocation*

Performance of Village Government

Performance is a pointer of endeavors to accomplish undeniable levels of usefulness in an association. Government performance in organizational studies is the objectives, beliefs, and assumptions for an association to accomplish and show through an association. As an administration substance that offers public types of assistance, the performance of village government is both transparency and by implication identified with its authoritative administrations to address the issues of the local area. One might say that the help conveys two viewpoints, to be specific an individual/an association and the satisfaction of necessities (Fitriyani et al., 2018). Public services incorporate activities to address the issues of each occupant for products, administrations, and administrative organizations given by open specialist co-ops. As a public association, performance covers usefulness, nature of administration, responsiveness, and obligation. Financial statement is a result of the bookkeeping division which can mirror the level skill of the human resource in keeping the quality of a financial report (Sandford, 2016; Swianiewicz, 2014). The good performance of village government is shown by good financial administration competence, so that it will produce good financial reports (Hariyanto & Mutiarin, 2016; Setiawan et al., 2017; Sintia & Susilo, 2016; Yulihantini et al., 2018). Therefore, the performance of village government has an effect on the village allocation fund.

1

H3a: *There is a significant relationship between performance of village government and village fund allocation*

H3b: *Performance of village government is mediate the relationship between accountability and village fund allocation*

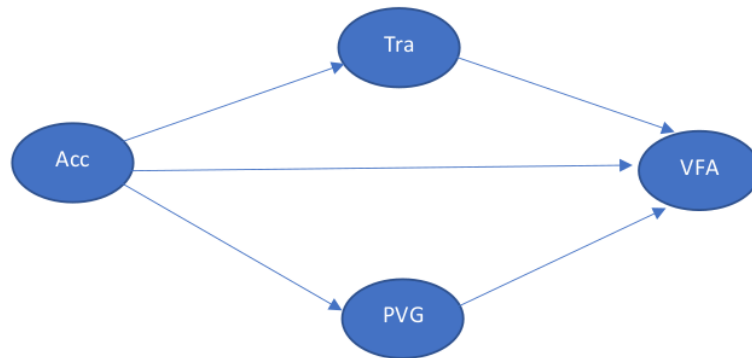


Figure 1. Study Framework

METHOD

Sample and Data Collection

This study explores the consequences of the variables described on the explanatory variables. The dependent variable is the Village Fund Allocation, which is predicted by the independent variable is accountability, while the transparency and performance of the village government is the mediator. These facts were collected through distributing questionnaires to all parties involved in Village Fund Allocation in Serang Regency. The researcher submitted a questionnaire via google form. 326 questionnaires distributed, 309 were completely filled out so that they could be processed further.

2

Study Measures

The measurement of this study was adopted form literature. Measuring scale use a 5-point Likert scale 1 (strongly disagree) to 5 (strongly disagree) to rate responses from the survey, an efficient way to assess the judgment participants and appropriate method for gathering accurate data. In measuring accountability with an initial 5-items adopted from Han & Perry (2020). Transparency was measured with 3 items adopted form Rito & Syahrir (2016). Performance of village government was measured with 4 items adopted form Akbar (2018). Finally a 5-point Likert scale was used to measures village fund allocation using measures suggested by Aljannah et al. (2016). Table 1 displays the study measures.

Table 1. Measures

Latent variables	Items	Description
Accountability	Acc1	Attributability
	Acc2	Observability
	Acc3	Evaluability
	Acc4	Answerability
	Acc5	Consequentiality
Transparency	Tra1	Availability
	Tra2	Accessibility
	Tra3	Timelines of disclosure
Performance of Village Government	PVG1	Management commitment
	PVG2	Regulation
	PVG3	Technical knowledge
	PVG4	Measurement difficulty
Village Fund Allocation	VFA1	Planning
	VFA2	Implementation
	VFA3	Supervision
	VFA4	Responsibility
	VFA5	Output
	VFA6	Outcome

RESULT AND DISCUSSION

Direct Relationship

The analysis in this study uses Structural Equation Model (SEM). The selection of the Structural Equation Model (SEM) method was based on the consideration that in this study there were four latent variables that were formed based on indicators. The model in this study uses the variables of accountability, transparency, performance of village government and village fund allocation. The results of hypothesis testing which include indicators on latent variables as well as testing the indicators of the proposed hypothesis, based on the critical ratio (CR), probability, and standardized regression weight in tables 1. The critical ratio (CR) value is above 2.56 will produce a significant estimation value at the level (α) 1%, while the critical ratio (CR) value is greater than 1.96, then the significance at the level (α) 5%, and the standardized Estimate coefficient value is above 0.50 to obtain the results better. Analyzing the findings of the study model, deduce that all relationships have strong and satisfied support model's full diagram are presented in Fig. 2. In hypothesis 1,2 and 3, predicted positive relationship between Accountability, Transparency, Performance of Village Government and Village Fund Allocation.

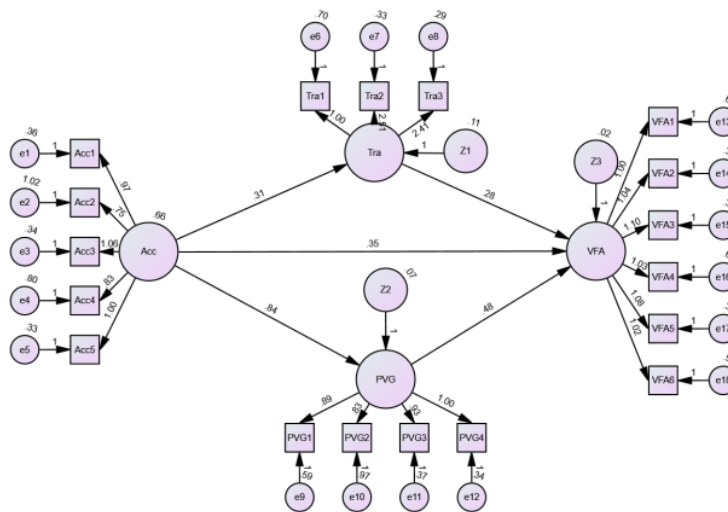


Figure 2. SEM Diagram

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Table 2. Regression Weights

			Estimate	S.E.	C.R.	P	Result
VFA	<--	Acc	.352	.165	2.128	.033	Accepted
Tra	<--	Acc	.313	.054	5.777	***	Accepted
PVG	<--	Acc	.842	.061	13.695	***	Accepted
VFA	<--	Tra	.283	.095	2.979	.003	Accepted
VFA	<--	PVG	.478	.179	2.666	.008	Accepted

1
The mediation role of transparency and performance of village government

In mediation relationship (H2b and H3b), the study tried to determine the mediating role of transparency and performance of village government between Accountability and Village Fund Allocation. If the indirect influence of accountability on village fund allocation is significant comparison to be direct influence of these construct, this demonstrates the significant role of transparency and performance of village government in implementing accountability. The extent of direct and indirect influence between accountability village fund allocation was also compared. The total influence of accountability on village fund allocation is 1.398, with indirect influence of 0.556 and direct influence of 0.842. therefore, the study concludes that the direct influence through transparency and performance of village government is dominant than indirect in explaining the total influence between accountability and village fund allocation. However, the transparency and performance of the village government in need to be an important concern to increase accountability in its role in supervising the use of village fund allocations.

Table 3. Standardized Indirect Effects

	Acc	PVG	Tra	VFA
PVG	.000	.000	.000	.000
Tra	.000	.000	.000	.000
VFA	.556	.000	.000	.000
VFA6	.663	.339	.115	.000
VFA5	.752	.385	.130	.000
VFA4	.661	.338	.114	.000
VFA3	.773	.395	.134	.000
VFA2	.769	.394	.133	.000
VFA1	.645	.330	.112	.000
PVG1	.602	.000	.000	.000
PVG2	.493	.000	.000	.000
PVG3	.695	.000	.000	.000
PVG4	.730	.000	.000	.000
Tra3	.535	.000	.000	.000
Tra2	.532	.000	.000	.000
Tra1	.271	.000	.000	.000
Acc1	.000	.000	.000	.000
Acc2	.000	.000	.000	.000
Acc3	.000	.000	.000	.000
Acc4	.000	.000	.000	.000
Acc5	.000	.000	.000	.000

Discussion and Contribution

The result of CR on accountability to village fund allocation is 12.18 with a p-value of 0.033. the p-value of <0.05 suggest that the accountability is statistically significant. This implies that accountability has a positive effect on the Village Fund Allocation. An expansion in the accountability level will involve the increment in the Village Fund Allocation execution. Accountability in town monetary administration is a significant perspective in making great administration in the town monetary administration. Government accountability is especially expected to advance the execution of village independence with the goal that the village government can run well. The execution of responsibility inside the public authority offices requires the responsibility from the pioneer and all staffs of the organizations, the work of a framework that can ensure the utilization of assets predictable with the powerful laws and guidelines, the degree of accomplishment

of the put-out objectives and targets, vision and mission accomplishment direction with the outcomes and advantages, and trustworthiness, objectiveness, and straightforwardness. The expanding responsibility will build the responsibility to the general population. This implies that the planning system from arranging, drafting, and carrying out should be really announced and responsible to the local area. This way the general population can see the financial plan and its execution.

The findings of this study confirm those of some researcher (Agranoff, 2014; Fitriyani et al., 2018; Saliterer & Korac, 2014). Which noticed that the exact use of the standard of accountability convey an effect on the exhibition of an administration, including that of the public authority authorities. The ideal exhibition of the village authorities is to a great extent controlled by their abilities. The authorities must have the option to rehearse responsibility by making a successful and productive spending plan through clear spending plan targets. Endeavors are expected to settle monetary organization that is by applying straightforward, responsible, participatory, methodical, and restrained standards in the planning system through the show and accommodation of the budget summary responsibility to the important gatherings reliably. At the point when the Chief of the Village has directed detailing and responsibility processes, the Chief of the Village should have had both great specialized and monetary organization capacities. As the proprietor of the assets, he is relied upon to show vertical as well as even responsibility that is by giving data and welcoming the public to assess every strategy make. Moreover, the Chief of the Village ought to fit for introducing and being responsible for all financial plans in the planning system to mirror the great presentation of the party who is liable for the undertaking and ready to limit misrepresentation. Then it can be concluded that accountability is closely related to transparency.

Those discoveries are additionally in accordance with the work of some explores (Gooden & Rissler, 2017; Porumbescu, 2015; Rosa & Morote, 2016) which showed that the continuous use of the rule of accountability will at last help public trust as to organization of village advancement. It will ultimately arrive at the degree of village local area interest which in total will uphold the achievement of the territorial turn of events. Village funds ought to be enabled to help straightforwardness and responsibility. Village financial administration should be completed productively and viably, straightforwardly, and accountably. Village Fund Allocation is one of the principal wellsprings of village income that must likewise be accounted straightforwardly to the village community just as to the high-level government as an establishment giving power. To acknowledge results-arranged accountability rule, the local financial administration should consistently energize nearby spending plan clients to expand the advantages or result by expanding transparency, responsibility, and discipline in the execution of the essential arranging. This will prompt the transparency in regards to the objective presentation to be accomplished alongside the accountability and will be upheld by clear plans and projects to be carried out (Grover, 2014). However, it can be concluded that the relationship between accountability and transparency has a strong relationship.

Subsequently, the relationship between transparency and village fund allocation positive and significantly. It is proficient to say that transparency influences the Village Fund Allocation. The higher the level of the transparency, the better the Village Fund Allocation. This implies transparency ensures access for everyone to get data about government organization, specifically data about strategies, to be explicit information about courses of action, the way toward making and executing them, and the results achieved. Transparency is significant in the execution of government works in doing the order of individuals. Transparency is a significant instrument that can set aside individuals' cash from debasement. The more transparency the Village Fund Allocation is, the more oversight is done by the local area. This is on the grounds that the local area is additionally associated with observing the public approach. Consequently, transparency influences the Village Fund Allocation. The more transparency the Village Fund Distribution, the more management completed by the local area. This is on the grounds that the local area is likewise associated with checking the public arrangement. These discoveries are consonant with the aftereffects of the review directed by Heinelt & Stolzenberg (2014) in that the Village Funds have been overseen in a methodical way, proficiently, financially, adequately, straightforwardly, and capably and consented to the enactment by thinking about a sensation of value and authenticity and sorting out the interests of the nearby society. The execution of the Village Funds has been checked by the gatherings identified with the Village Funds beginning from the delegated coaching group, the inspectorate, to the local area that has taken an interest in watching and observing the execution of the Village Funds. This way it is relied upon to give straightforwardness to the connected gatherings so that there is no doubt with respect to the execution of the Village Funds.

This result is confirmed in the research Umami & Nurodin (2017) which express that the execution of the fundamental of transparency and responsibility plays a huge part in acknowledging great village financial administration. It is transparency and responsible if beginning from its arranging, that is assessing village income and consumption, execution, the executives, revealing and responsibility, it is agreeable or as per the rules or guidelines. The village government in Serang Regency head has begun sending his staff in different preparing on financial management. Along these lines it is normal that the limit of the village mechanical assembly is satisfactory, remembering for terms of capacity, information, and experience. Expanding the limit of the village device considers the use of transparency and responsibility standards. The presence of transparency, responsibility, and joined by an increment in the presentation of the village government permits the planning system from arranging, drafting and execution to be accounted for accurately and responsible to the local area. In view of this, village financial management is supposed to be straightforward if in its administration, the village

government can reveal materials that make a difference to the village local area, so they can have most extreme admittance to data. Moreover, it very well may be considered responsible if the village government is liable for the administration of the funds both ethically and officially (Bordogna & Neri, 2014; Spreen & Cheek, 2016).

The influence of village government performance on the allocation of village funds shows that the performance of village government is one of the variables that impacts the quality of village financial report including the Village Fund Allocation. Government organization activities are public services. The improvement in the performance of village government shows an increment in the usefulness, administration quality, responsiveness, and obligation. The Village Fund Allocation report is a result of the accounting division and is controlled by the degree of ability of the resources. The skill of the human resources is reflected in the performance of the village government. The skill of the human resources decidedly affects the grade of the budget reports including the Village Fund Allocation. The higher the degree of capability of the financial executor is, the higher the performance of the village government will be. Accordingly, the financial report will likewise improve (Fitriyani et al., 2018). Performance accomplishment is affected by the adequate capability of village authorities including the capacity, information, experience, and inspiration of the workplace. The discoveries of this review suggest the enlistment of village authorities with advanced education capabilities. This is on the grounds that as a general rule, human resource are components of the main impact in accomplishing hierarchical objectives. It is the human resource that assist with running an association. The individuals from the association are the village authorities who are the most central consideration in the accomplishment of the errands appointed to them. Village government plays a significant part in overseeing social cycles in the village local area. Consequently, the performance of village government relies upon the nature of human resource as the executor of the government (Kholmi, 2016; Munti & Fahlevi, 2017; Putubasai, 2018).

The outcomes likewise have novel administrative implication for academics and practitioners. To start with, accountability plays a fundamental part in the implementation of village development. Its outcomes show that accountability increase village fund allocation through transparency and performance of village government. This implies that accountability alone isn't sufficient, and an increment in village fund allocation when the village government utilizes transparency and performance of village government. Hence, this concentrate unequivocally suggests that village authorities focus closer on expanding transparency and performance of village government by utilizing accountability. At last, this examination supports the significance of accountability, transparency and performance of village government in order to encourage effective allocation of village funds. In light of the discoveries of this review, it is vital for the town government to focus on accountability and consistently focus on transparency and provide training to its employees to encourage them to improve their performance so that the use of village budgets becomes more effective and useful for the community.

CONCLUSION

The findings of this review show that accountability, transparency, and performance of village government impact the plan of the Village Fund Allocation in Serang Regency, Banten. The higher the transparency is, the better the administration of the Village Fund Allocation will be. The higher the accountability is, the better the administration of the Village Fund Allocation will be. The expanding accountability will influence the expansion of responsibility to people in general and this recommends that the planning system from arranging, drafting, and executing be genuinely revealed and responsible to the local area. Moreover, transparency ensures access for everyone to get data about government association, specifically data about arrangements, the way toward making and completing them, and the results achieved. The more transparency the Village Fund Allocation is, the more management is done by the local area. This is on the grounds that the local area is likewise associated with checking the public arrangement. The expanding performance of village government will be followed with an increment in the Village Fund Allocation. The higher the performance of the village government is, the better the skill of the financial report will be. Ultimately, the financial reports of the Village Fund Allocation will likewise improve. It is suggested that the authorities of the village government in Serang Regency seriously pass on the arrangement improvements and the financial of the village management exhaustively to acquire ideal outcomes. Coordination and collaboration among town authorities are required with the goal that the spending and the detailing of the Village Fund Allocation can be finished at the predetermined time. Along these lines, the dispensing of the village finances won't encounter delays. To work on the capability and abilities of the town authorities, the Chief of the Village should do trainings on planning, execution, and the responsibility of Village Fund Allocation.

There are a few limitations to this review, making ready for future investigations. The study population was bound to village government only at the district level, and future exploration could incorporate more large Indonesia areas (for example entire province of Java). Nonetheless, the discoveries can't at present be generalized to other village whose culture and vision are not the same as those of the village in Serang Regency.

Finally, this review embraced a quantitative way to deal with accomplish its targets and to address the exploration questions; be that as it may, future researches might incline toward a qualitative or blended techniques way to deal with give further knowledge. This would reveal more insight into how village government can adequately and effectively carry

out accountability and influence transparency and performance of village government to upgrade their utilize village fund allocation effectively.

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