

Determinants of Village Fund Management to Realize Good Village Governance

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ABSTRACT

Introduction – The background of this research began with the findings of cases in the village fund budget sector, where ICW (Indonesia Corruption Watch) explained that the village fund budget sector is the sector that has the highest corruption cases compared to other sectors. In addition, there are cases of corruption of village funds in several villages in Ngawi district, the factor of this is influenced by dysfunctional leadership behavior.

Purpose – The purpose of this study is to examine the effect of accountability, transparency, leadership and clarity of targets on village fund management to realize Good Village Governance.

Methodology/ Approach – The data collection method used is primary data obtained from questionnaires. Data analysis techniques in this study consist of validity tests, reliability tests, multiple linear regression analysis, coefficient of determination and t tests that will be used to test hypotheses in this study using SPSS version 22.

Findings – The results of this study prove that the variables of accountability, transparency, leadership and clarity of targets have a positive and significant effect on village fund management to realize Good Village Governance.

Originality/ Value/ Implication – The implications in this study are expected to be able to make a positive contribution to all parties. Especially for village governments to increase the application of good village governance principles to minimize cases of corruption so that they can lead to good governance.

Keywords: Accountability, Transparency, Leadership, Clarity on budget, Good Villange Governance

INTRODUCTION

The village is the lowest level of government in Indonesia, but its existence is the main basis for public services that have a direct relationship with the community. In addition, the government issued new regulations on regional development originating from the lower layers or the periphery so that the Village Law Number 6 of 2014 was passed (Bender, 2016). It is hoped that this village law can become a new synergy for village governments to develop their villages and build a better Indonesia (Mukmin & Maemunah, 2019). This village law also explains that village officials must understand the principles in realizing good village governance. The existence of the principles of Good village governance can serve to encourage the realization of good governance so as to regulate the relationships, functions and interests of various parties in business affairs and public services. The higher the role of good village governance in the village government, it can create a government that is clean from corruption (Nurul, 2017). The village fund budget comes from the State Revenue and Expenditure Budget (APBN) given to the Village through the Regional Revenue and Expenditure Budget (APBD). Regency/City which aims to finance the process of organizing government, development, guidance, community and community empowerment (Hadi, 2020).

Indonesia Corruption Watch (ICW) identified 154 corruption cases in the village fund budget sector in 2021. ICW also clarified that the village fund budget sector has the most corruption cases compared to other sectors (Azkiya., 2022). There are cases of misappropriation of village funds in several villages in Ngawi Regency, including the village head of Sidomulyo Village, Ngawi Regency, who is suspected of having misappropriated the village fund budget which could cause the state to suffer a loss of IDR 218 million.

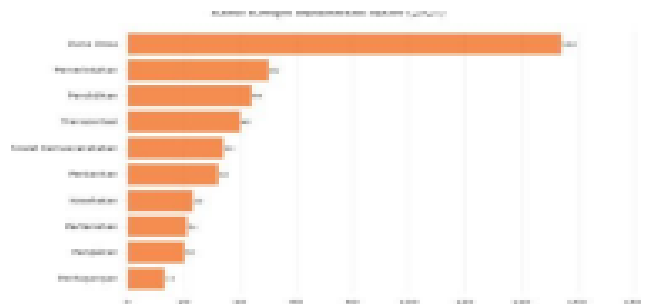


Figure 1 Corruption Cases by Sector (2021)

Source : <https://databoks.katadata.co.id/>

This case began when the village head of Sidomulyo village was reported by the local community for allegedly swapping land belonging to residents whose ownership status was unclear, but the Sidomulyo village government had built a volleyball court, which was funded by village funds amounting to Rp 106 million. In addition, the Sidomulyo village head was also suspected of misappropriating the incentive budget that should have been given to RT and RW per year amounting to Rp1,200,000, only Rp600,000 was given, and there were allegations of misappropriation of financial assistance funds for the fields of religion, education, youth and sports (Hari, 2021). In addition, there is a case of the village head of Ngeplang village, Ngawi Regency, who has been proven to have misappropriated village funds in 2018 which could cause the state to suffer a loss of Rp 379 million. However, the village head of Ngeplang village did not realize the village funds that had been budgeted for infrastructure development in the form of road construction and honorarium for teachers, but the funds were used for personal needs (Icsan., 2020).

Deviations in the management of village funds in several villages in Ngawi Regency are influenced by dysfunctional leadership behavior, this can prove that aspects of village government management are the main cause of not realizing good village governance as a whole (Johan, 2019).

The lack of ability of human resources, both within the village government and externally consisting of the community or village institutions, can trigger personal actions that cause legal incompatibility so that the budget given to villages deviates from the objectives set out in the village law (Satriajaya, 2017). Assessment of village government performance requires benchmarks to assess the success of each program or activity in one fiscal year. The performance benchmark has two components, namely the measurable success component (output) and the achievement of each success component (outcome) (Nurul, 2017).

The first factor that can influence the management of village funds is accountability. Accountability is the performance of the village government, starting from the planning process to the monitoring process of activities sourced from the village fund budget, to account for and report all activity processes to the community or village government in an orderly manner (Selva & W, 2022). In addition, accountability aims to support the financial performance of the village government. Where the responsibility given to the village government is in the form of financial report accountability which serves as evidence that the village fund budget has been managed in accordance with the rules in the village fund management law (Aryanti, 2022). In the process of implementing village fund management, Sekaralas Village and Kayutrejo Village have applied the principles of accountability based on researchers' analysis of the results of location surveys and other supporting data. The higher the accountability in the village government, the more effective it is in good governance (Siswo et al., 2022). This is reinforced by the findings of the results of research (Firdaus, A., Suharno, S., Sunarti, 2020) which states that accountability has a significant effect on the management of village funds (DD). Which contradicts research (Aryanti, 2022), stating that accountability has no effect on the management of village fund allocations.

Furthermore, the second factor that can influence the management of village funds is transparency. Transparency is the provision of information openly and honestly to the public because the public has the right to know the full accountability of the village government in managing village funds (Rusdiana & Nasihudin, 2018). The purpose of this transparency is for the apparatus to comply with the rules of law and ethics that have been established. With transparency, it can create a government that is clean from corruption, efficient, effective, accountable and responsive to the management of village funds. In addition, it can create a sense of trust in the community who contribute to the supervision of the financial management of village funds to finance village development and can minimize acts of misappropriation of the village fund budget (Putri & Maryono., 2022). The higher the transparency in the village government, it can increase the effectiveness of good governance (Siswo et al., 2022). This is reinforced by research from (Garung & Ga, 2020) which states that transparency has a significant influence on the management of village funds in realizing good governance. Contrary to research (Avellyni & Making, 2021) states that transparency has no effect on village fund management.

The third factor that can influence the management of village funds is leadership. Leadership is how a leader influences subordinates to work productively to achieve organizational goals so as to realize the principles of good village governance (Kamal et al., 2019). There are several factors that can improve the performance of village officials to carry out their duties in managing village funds, namely, competencies that include knowledge of accounting processes such as recording reporting to accountability, the intensity and quality of training, and most importantly the aspect of the leadership style of a village head (Ishak et al., 2022). The higher the leadership in the village government, it can increase the effectiveness of good governance. This is reinforced by research from (Tulung et al., 2021) which states that leadership has an effect on village development sourced from village funds. The fourth factor that can affect the management of village funds is the clarity of budget targets. Budget target clarity is the determination of a budget that is clearly defined and detailed with the aim that the budget can be understood by the person in charge (Pramoyoga & Ramantha, 2020). The purpose of determining the budget is to encourage the realization of the goals to be achieved and to realize the principles of good village governance based on Law No. 17 of 2005 which explains that state / regional expenditure must be detailed in accordance with organizational units, functions, programs, activities and types of expenditure. If the quality of local government budgets is low, then the quality of government tends to be weak as well. Budgets should not only contain information about revenues and how funds are used (expenditures), but also information about the condition of the services provided. (Masruhin & Kaukab, 2019). Agency Theory explains that the quality of the management accounting information system is a form of performance accountability for the funds obtained, thus clarity of objectives is needed to achieve goals (Aziza et al., 2022).

This is also reinforced by research from (Dewi Purnama, W. K., Erlinawati, 2020) which states that budget target clarity has a significant positive effect on village fund management. From the inconsistency of previous research and the many cases of criminal acts of corruption committed by village heads in several villages in Ngawi Regency, researchers are interested in conducting research again to further test the effect of accountability and transparency on the management of village funds to realize good village governance. In addition, researchers also developed research from (Firdaus, A., Suharno, S., Sunarti, 2020) by adding updates to the independent variables, namely leadership and budget target clarity. The purpose of the development in this study is to determine how efficient and how much impact the village government has on the influence of Accountability, Transparency, Leadership and Clarity of Budget Goals on Village Fund Management to Realize Good Village Governance.

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The purpose of the development in this study is to determine how efficient and how much impact the village government has on the influence of Accountability, Transparency, Leadership and Clarity of Budget Goals on Village Fund Management to Realize Good Village Governance. The reason why researchers conducted research in Ngawi Regency, especially Sekaralas Village and Kayutrejo Village, is because there are many cases of corruption in several villages in Ngawi Regency, so it can be interpreted that good village governance in villages in Ngawi Regency has not gone well. In addition, researchers want to prove whether there are case findings related to the village fund budget in Sekaralas village and Kayutrejo village as well as being able to provide information to the local community, especially village officials, regarding the importance of the application of Accountability, Transparency, Leadership and Clarity of Budget Goals on Village Fund Management to realize Good Village Governance. Based on the background description above, the researcher is interested in taking the title "The Effect of Accountability, Transparency, Leadership and Clarity of Budget Goals on Village Fund Management to Realize Good Village Governance at the Sekaralas Village Office and Kayutrejo Village to Widodaren District, Ngawi Regency".

LITERATURE REVIEW

Agency Theory

This agency theory explains the contractual relationship between the agent and the principal. The principal acts as a mandate giver to the agent by giving orders to carry out all activity programs, where the responsibility for this activity is fully held by the principal as the party making the decision. The principal party in question is the community while the agent is the local government but in this study it is represented by the village head, village officials and village institutions (Avellyni & Making, 2021).

Village Fund Management

The management of village funds in Permendagri Number 113 of 2014 explains that the process of managing village funds must be accountable, transparent, law-abiding, budgetary discipline and participatory. A village financial management cycle will not run well without the application of the principles of good village governance (Masruhin & Kaukab, 2019).

Good Village Governance

The principles of good village governance can be applied in the preparation of the village revenue and expenditure budget by involving the community as a supervisor or participating in carrying out activities sourced from the village revenue and expenditure budget, there is openness of the village government in providing information about the management of the village revenue and expenditure budget, the village government has full responsibility in managing village finances with the community or village institutions can represent to supervise the village government (Santi et al., 2019).

Accountability

The implementation of accountability in village government can be said to be good if: (1) all decisions taken either in groups or individually must be accountable; (2) all decision-making must be reported, explained in detail and there are penalties if not implemented properly; (3) there are efforts to avoid and correct deviations in administration (Putri & Maryono., 2022).

Transparency

In government regulation number 24 of 2005 concerning government accounting standards, transparency is providing financial information openly and honestly to the public because the public has the authority to know the accountability of the village government in managing village funds thoroughly and transparently in accordance with statutory regulations on village fund management. Transparency policies, in addition to providing comprehensive and open information to the public, are also required to improve the application of the principles of good village governance in realizing good governance. Transparency program accountability must not only be reported to the supervisory body, but must also be accounted for to the general public (public) in the form of the results of all decisions, inputs and outputs with language that is easy to understand, quality and usable (Avellyni & Making, 2021).

Leadership

Leaders can be said to be good if they can create a sense of enthusiasm at work, can instill a sense of confidence and can be fully responsible for the tasks that their subordinates have done. Leadership acts as a decision maker and activator of subordinates to achieve goals in an organization, one of which is good village governance. Leadership in an organization has a very important role in achieving good governance (Pramoyoga & Ramantha, 2020).

Clarity of budget targets

The clarity of budget targets is used to determine the extent to which the objectives of the organization, especially the village government, in setting a specific and clear budget, with clarity in compiling budget targets, it can make it easier to realize the budget in accounting for predetermined programs. In addition, a budget is not only accountable for expenditure fiber income information but must also present information about the goals to be achieved. If the quality of budget target clarity in the village government is low, the functions contained in the village government will tend to be weak (Aziza et al., 2022).

The Effect of Accountability on Village Fund Management to Realize Good Governance

Accountability is the party who has the obligation to hold the mandate (agent) to present and report in accounting for all programs or activities sourced from village funds to the party who gives the mandate (principal) and has the authority to account for this (Avellyni & Making, 2021). Good governance is one of the demands from the community that must be fulfilled; one of the pillars of governance is accountability (Rahman, Muh, et al., 2019). The higher the accountability in the village government, it can increase the effectiveness of good village governance (Siswo et al., 2022). According to agency theory, the relationship between agency theory and accountability is where the village apparatus whose role is to provide authority (agent) comes from the local and central government (principal) in charge of managing village funds so that this will trigger corruption or misappropriation from the party given authority (agent) (Pramoyoga & Ramantha, 2020). This is reinforced by research from (Selva & W, 2022) which states that accountability has a significant effect on village fund management.

H1: Accountability affects the management of village funds to realize good village governance.

The Effect of Transparency on Village Fund Management to Realize Good Village Governance

Transparency is information that is available to the public and there is supervision from the competent authorities so that it can be ensured that managed village funds will be realized properly (Selva & W, 2022). Transparency is also one of the most important elements in the process of managing good finances, with this transparency it can make it easier for village governments to realize good village governance (Rahman, Muh et al., 2019). If transparency can be implemented properly, it will enable the checks and balances system to function properly so that it can prevent abuse of power and can reduce acts of misappropriation of the village fund budget (Siswo et al., 2022). This is reinforced by research (Rahman, Muh et al., 2019) stating that transparency affects the management of village funds.

H2: Transparency affects the management of village funds to realize good village governance

The Influence of Leadership on Village Fund Management to Realize Good Village Governance

The village head acts as a leader who is the spearhead of success in the organization, especially in village government, the leader acts as a decision maker and motivator for his subordinates to achieve organizational goals, namely good village governance (Juaini et al., 2019). One of the most important factors in creating accurate village fund management is a leadership style that can motivate subordinates to take responsibility for their work (Surya, 2021). The higher the leadership in the village government, the better the implementation of development sourced from village funds (Tulung et al., 2021). According to agency theory, this theory describes a situation where the leader does not have individual goals but has goals for the most important target, namely the organization (Pramoyoga & Ramantha, 2020). This is reinforced by research from (Surya, 2021) stating that leadership influences the management of village funds.

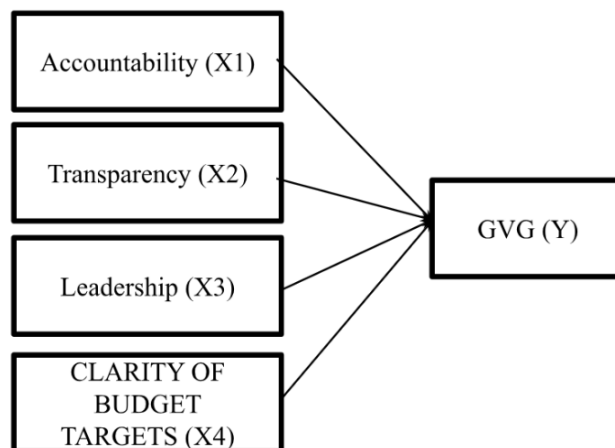
H3: Leadership influences the management of village funds to realize good village governance.

The Effect of Budget Target Clarity on Village Fund Management to Realize Good Village Governance

Clarity of budget targets is the extent to which budget targets can be understood clearly and specifically by someone who has responsibility for achieving a goal to be achieved. The higher the implementation of budget targets, the clearer are the budgets that must be prioritized so that it can make it easier to account for failures or successes in implementing programs according to predetermined targets (Masruhin & Kaukab, 2019). According to agency theory, agency theory has contributed to the practice of clarity on budget targets, where conflicts often occur between the interests of the agent and the interests of the principal so that it can result in gaps in the clarity of budget targets (Juaini et al., 2019). This is reinforced by research from (Pramoyoga & Ramantha, 2020) which states that the clarity of budget targets affects the management of village funds.

H4: Clarity of Budget Targets affects the management of village funds to realize good Village governance.

Figure 2 Conceptual Framework



METHOD

In this study the method used is a quantitative research methodology with hypothesis testing. In this study using primary data. Data was obtained from a questionnaire using a five point Linkert scale. The population in this study consisted of village officials, LPMD and BPD in Sekaralas village and Kayutrejo village, Ngawi district. Sampling in this study used saturated sampling, so the sample in this study was 47 respondents. (Payadnya & Jayantika, 2018). In this study, the analysis technique used was Statistical Program For Special Science (SPSS) V.22.

RESULTS AND DISCUSSION

Research result

The results of this study used a survey method with questionnaires distributed to all respondents who had been determined in this study. The respondents in this study were village officials, LPMD and BPD in Sekaralas village and Kayutrejo village, Widodaren District, Ngawi Regency. The data in this study will be processed using analysis techniques that have previously been determined by the researcher, the data management aims to determine the final results of the study. The summary of the distribution of the questionnaires and the acquisition of the questionnaires is presented in the following table (Aryanti, 2022):

Table 1 Case Processing Summary

		N	%
Cases	Valid	47	100,0
	Excluded ^a	0	0,0
	Total	47	100,0

Source: Primary data processed with SPSS V.22

a. Listwise deletion based on all variables in the procedure. From the output table 1, it states that the number of samples (N) is 47 people 100% and it can be said to be valid so that it means that there is no empty data. While excludeda has a value of 0 because there is no excluded data or all data can be used in the analysis (Sahid, 2019). The identity of the respondents in this study can be explained in the following table:

Table 2. Descriptive Data Information

Descriptive Data	Information	Total
Gender	Man	39
	Girl	8
Total		47
Age	20-30	2
	31-40	5
	41-60	33
	61-70	7
	Total	
Level of education	SMP	2
	SMA	30
	D3	12
	S1	3
Total		47
Length of work	1-20	42
	21-35	5
	Total	

Source: Processed by the Author

From the table 2, it can be concluded that the majority of respondents were male, for the age of the majority of respondents in the range of 41 to 60 years. In addition, the majority of the respondents' education level was high school and the majority of respondents' working experience ranged from 1 to 20 years. Thus, the respondents in this study already represent the population according to the sample requirements used.

Data Validity Test

In this study the analytical method used to test the validity of the data was the item-total correlation method using SPSS V.22. This method serves to determine whether or not a question item is used to assess the comparison of r count with r table and uses a significance value of 5% (0.05) and a total sample of 47 people. So that $df = 47 - 2 = 45$, from each of these calculations an r table value of 0.294 can be obtained. If the question item has an item-total correlation value or r count > r table then the question item is declared valid, conversely if the question item has an item-total correlation value or r count < r table then the question item is declared invalid or invalid so that the question item is not suitable for use in the questionnaire (Miftahul & Herianto., 2021). Following are the results of the reliability test for the item-total correlation values:

Table 3 Data Validity Test Results

Variable	R hitung (Corrected Item-Total Correlation)	R table 5% (45)	Information
Accountability	0,926	0,294	Valid
Transparency	0,942	0,294	Valid
Leadership	0,776	0,294	Valid

Clarity of Budget Targets	0,914	0,294	Valid
GVG	0,969	0,294	Valid

Source: Primary data processed with SPSS V.22

Based on the table 3, the Accountability variable (X1) has an r count value of 0.926 and an r table of 0.294, so it can be interpreted that r count > r table. This shows that the statements on the accountability variable (X1) can be declared valid. The Transparency Variable (X2) has an r count value of 0.942 and an r table of 0.294, so it can be interpreted that r count > r table. This shows that the statements on the leadership variable (X2) can be declared valid. The Leadership variable (X3) has an r count value of 0.776 and an r table of 0.294, so it can be interpreted that r count > r table. This shows that the statements on the Leadership Variable (X3) can be declared valid. The Clarity of Budget Goals variable (X4) has an r count value of 0.914 and an r table of 0.294, so it can be interpreted that r count > r table. This shows that the statements on the clarity variable Budget Targets (X4) can be declared valid. The variable Good Village Governance (Y) has an r count value of 0.969 and an r table of 0.294, so it can be interpreted that r count > r table. This shows that the statements on the Good Village Governance (Y) variable can be declared valid.

Data Reliability Test

In this study the analytical method used to test the reliability of the data is the Cronbach's Alpha method using SPSS V.22. if the Cronbach's Alpha value is > 0.60, the variables in this study are declared reliable, conversely if the Cronbach's Alpha value is < 0.60, the variables in this study are declared unreliable (Avellyni & Making, 2021). Following are the results of the Cronbach's Alpha value reliability test:

Table 4 Data Reliability Test Results

Variable	Cronbach's Alpha	Conclusion
Accountability	0,922	Reliable
Transparency	0,922	Reliable
Leadership	0,924	Reliable
Clarity of Budget Targets	0,926	Reliable
GVG	0,923	R Reliable

Source: Primary data processed with SPSS V.22

Based on the table 4, it can be concluded that all the variables contained in this study have a Cronbach's Alpha value > 0.60 so that the questionnaire in this study is declared reliable and can be used as a measuring tool (Avellyni & Making, 2021).

Multiple linear Regression Analysis

This analysis is used to determine the relationship between the independent variables and the dependent variable whether each variable is positively or negatively related and to predict the value of the independent variables to increase or decrease (Ultafiah, 2017). After doing regression with SPSS version 22, the results obtained are as follows:

Table 5 Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	1 (Constant)	-12,104	3,392		
X1	0,306	0,122	0,246	2,517	0,016
X2	0,366	0,128	0,310	2,866	0,006
X3	0,193	0,091	0,139	2,110	0,041
X4	0,306	0,088	0,339	3,492	0,001

a. Dependent Variable: Y1

Source: Primary data processed with SPSS V.22

The results of multiple linear regression analysis carried out on the variables Accountability (X1), Transparency (X2), Leadership (X3) and Clarity of Budget Targets (X4) have a positive effect on managing village funds to realize Good Village Governance (Y) where the value can be described in the multiple linear regression equation as follows:

$$Y' = -12,104 + 0,306 + 0,336 + 0,193 + 0,306 + e$$

Based on table 5, the value of the X1 Accountability regression coefficient for the management of village funds to realize Good Village Governance has a B value of 0.306 (30.6%), meaning that the Accountability variable has a relationship to the management of village funds to realize Good Village Governance by 30.6%, if the Accountability variable increases by 100% then the management of village funds for realizing Good Village Governance also increases by 30.6%.

Based on table 5, the value of the regression coefficient of Transparency X2 for the management of village funds to realize Good Village Governance has a B value of 0.336 (33.6%), meaning that the Transparency variable has a relationship to the management of village funds to realize Good Village Governance by 33.6%, if the Transparency variable increases by 100% then the management of village funds for realizing Good Village Governance also increases by 33.6%.

Based on table 5, the value of the Leadership X3 regression coefficient on village fund management to realize Good Village Governance has a B value of 0.193 (19.3%), the Leadership variable has an influence on village fund management to realize Good Village Governance by 19.3%, if the Leadership variable increases 100% then village fund management to realize Good Village Governance also increases by 19.3%.

Based on table 5, the Clarity of Budget Targets X4 regression coefficient for village fund management to realize Good Village Governance has a B value of 0.306 (30.6%), meaning that the Clarity of Budget Targets variable has a relationship to village fund management to realize Good Village Governance by 30.6%, if the Clarity of Budget Targets variable increases by 100% then village fund management for realizing Good Village Governance also increases by 30.6%.

Coefficient of Determination Test (R2)

If the value of the coefficient of determination (R2) contained in the regression is smaller or close to zero, then the smaller the effect of the Accountability, Transparency, Leadership and Clarity of Budget Targets variables on village fund management variables to realize good village governance.

So it can be concluded that the ability of the variables Accountability, Transparency, Leadership and clarity of targets to influence village fund management variables to realize good village governance is very limited. However, if the coefficient of determination (R2) is close to 100%, it can be concluded that the Accountability, Transparency, Leadership and Clarity of Budget Targets variables contained in the regression can provide all the information needed to determine the magnitude of the influence of the Accountability, Transparency, Leadership and Clarity of Budget Targets variables on village fund management to realize good village governance (Aryanti, 2022).

Table 6 Test of the Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.960a	0.922	0.915	0.692

Predictors: (Constant), X4, X3, X1, X2

Source: Primary data processed with SPSS V.22

Based on the table 6, an Adjusted R Square value of 0.915 (91.5%) can be obtained so that the Accountability, Transparency, Leadership and Clarity of Budget Targets variables can explain the village fund management variables to realize good village governance properly, the rest can be explained by other variables such as efficiency and effectiveness, consensus orientation, justice, rule of law, participation and responsiveness which are not present in this study. To find out the quality of the relationship between the variables Accountability, Transparency, Leadership and Clarity of Budget Targets with the village fund management variable to realize good village governance, it can be seen from the correlation coefficient with the following value intervals:

Table 7 Correlation Strength Categorization Intervals

Coefficient	Relationship Strength
0	No correlation
0,00 - 0,199	Very low correlation
0,20 - 0,399	Low correlation
0,40 - 0,599	Moderate Correlation
0,60 - 0,799	Strong correlation
0,80 - 0,999	very strong correlation
1	Perfect correlation

Source : (Aryanti, 2022)

From the table 7, an R number of 0.960 can be shown that the relationship between the category interval and the correlation strength of the Accountability, Transparency, Leadership and Clarity of Budget Targets variables on the management of village funds to realize good village governance is 0.960 which means that the strength of the correlation is very strong.

T test

The t test is used to determine the effect of the independent variables on the dependent variable. To find out if a hypothesis can be said to be significant or accepted, it can be seen through its significance value, it must have a number smaller or equal to 0.05, if it has a significance value of more than 0.05, it means that the hypothesis is rejected or it can be said to be insignificant. The results of testing the t test can be seen in the following table:

Table 8 t-test results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	1 (Constant)	-12,104	3,392		
X1	0,306	0,122	0,246	2,517	0,016
X2	0,366	0,128	0,310	2,866	0,006
X3	0,193	0,091	0,139	2,110	0,041
X4	0,306	0,088	0,339	3,492	0,001

a. Dependent Variable: Y1

Source: Primary data processed with SPSS V.22

Based on table 8 above, the results of the hypothesis test show that the significant value of the Accountability variable is 0.016, so the significant value is <0.05. So it can be interpreted that Accountability has a significant effect on the management of village funds to realize good village governance, and H1 is accepted and Ho is rejected. From the results of this study, it can be supported by the existence of Accountability contributions to the village government, especially in village financial management, the better the application of Accountability in the village financial management process, the more accurate the financial reports will be. Through the respondents' responses to the questionnaires that have been distributed, where the respondents gave their agreed opinions regarding legal compliance that must be obeyed up to the accountability report on the realization of the village fund budget to the community, especially the local government.

Based on the table 8 above, the results of the hypothesis test show that the significant value of the Transparency variable is 0.006, so the significant value is <0.05. So it can be interpreted that Transparency has a significant effect on the management of village funds to realize good village governance, and H1 is accepted and Ho is rejected. The role of village government transparency in the financial management of village funds is very important to clarify the use of the village fund budget. This can be seen through the results of the questionnaire distributed to the respondents, where the results of the questionnaire show that openness in providing information on the management of village funds to the community is very much needed. Other supporting factors can be seen through a number of questions submitted to village officials and village institutions dominating in responding to agreeing for the government to make information available to the public.

Based on the table 8 above the results of the hypothesis test show that the significant value of the Leadership variable is 0.041, so the significant value is <0.05. So it can be interpreted that leadership has a significant effect on the management of village funds to realize good village governance, and H1 is accepted and Ho is rejected.

Leadership style can affect the performance of his subordinates in the village financial management process. The better the Leadership practice, the better the responsibility in managing village funds.

Based on the table 8 above, the results of the hypothesis test show that the significant value of the Clarity of Budget Targets variable is 0.001, so the significant value is <0.05. So it can be interpreted that the Clarity of Budget Targets has a significant effect on the management of village funds to realize good village governance, and H1 is accepted and Ho is rejected. This shows that the clearer the budget targets are made, the more effective the performance of village officials is in realizing the village fund budget. This is in accordance with the theory put forward by Kenis that Clarity of Budget Targets is the extent to which the objectives of the budget are set clearly and specifically so that those responsible can understand them (Lestari, 2017).

Research Discussion

The effect of Accountability on the management of village funds to realize good village governance

Accountability variables have the significant value is 0.016 <0.05, so it can be concluded that the accountability variable has an influence significant to management village funds to create a good village governance, it can be interpreted that H1 can accepted. If there is a good application of accountability in management of village funds can be proven if the village government is able to implement it legal regulations that have been established and everything activities or programs implemented can accountable to society especially the government. Accountability is proven by the existence of appropriate and timely financial reports. The higher the level of accountability, the level of quality of village fund management can also be said to be quite optimal. Apart from that, the process of determining programs and the implementation of village funds must be designed taking into account the effectiveness of budget use and following applicable processes and procedures so that planning and planning can be created implementation of accountable village fund programs. In managing village funds in the public interest and group is the main concern and consideration, so that the funds are used for financing the implementation of programs that are truly beneficial to the community. And The village government must be able to explain, answer and account for each policy the public in a professional manner through accountability reports and having related written documents use of Village funds. The results of this research are in line with the results of research from (Putri & Maryono., 2022), (Fitri Sukmawati & Alfi Nurfitriani, 2019) and (Angelia, R.S., & Rahayu, 2020) which state that accountability has a significant positive effect on the management of village funds for realizing good village governance.

The effect of Transparency on the management of village funds to realize good village governance

The transparency variable has a significant value, namely 0.006<0.05, so it can be concluded that the transparency variable has a significant influence on the management of village funds to realize good village governance, which means H1 is acceptable. If information about financial funds village planning, implementation, accountability can be accessed easily so fund management can be created transparent village.

In this study, researchers can find out that in Sekaralas Village and Kayutreja Village already implement transparency properly and correctly. One of them is the openness of the village government which can be demonstrated by involving community to participate in village development planning deliberations. The results of this research are strengthened by research (Garung & Ga, 2020) which explains that transparency has a positive and significant influence on the management of village funds to realize good village governance.

The influence of Leadership on the management of village funds to realize good village governance

The leadership variable has a significant value, namely $0.041 < 0.05$, so it can be concluded that the leadership variable has a significant influence on the management of village funds to realize good village governance, which means H1 is accepted. Leadership takes hold very important role in organizational management, leadership needed by humans because they exist certain limitations on human self. This research shows that in Sekaralas Village and Kayutreja Village good leadership has been formed. Based on the leadership style that will be applied by the village head, it can influence the performance of village officials and village institutions in carrying out their duties in managing village finances. This happens if a leader can plan and direct his employees to achieve village government goals, namely good village governance. The results of this research are strengthened by research (Surya, 2021) which explains that leadership has a significant influence on the management of village funds to realize good village governance.

The effect of Clarity of Budget Targets on village fund management to realize good village governance

The budget target clarity variable has a significant value, namely $0.041 < 0.05$, so it can be concluded that the budget target clarity variable has a significant influence on the management of village funds to realize good village governance, which means H1 is accepted. Based on this research, it can be seen that Sekaralas village and Kayutreja village have clear budget targets. Accountable government financial management cannot be separated from the government budget. Clarity of budget targets influences how the device prepares the budget according to the goals to be achieved by government agencies. Unclear budget targets will make budget implementers confused, restless and dissatisfied at work. This does not motivate budget implementers to achieve expected results. So it can be interpreted that the better the governance of budget targets village financial management can be maximally accountable. The results of this research are strengthened by research (Lestari, 2017) which explains that clarity of budget targets has a significant influence on the management of village funds to realize good village governance.

CONCLUSION AND RECOMMENDATION

Conclusion

The aim of this research is to test the effect accountability, transparency, leadership and clarity of targets for managing village funds for realizing Good Village Governance. Based on the results and discussion above, it can be concluded that Accountability has a positive and significant effect on the management of village funds to realize good village governance in Sekaralas village and Kayutreja village, Widodaren sub-district, Ngawi district.

Transparency has a positive and significant effect on the

management of village funds to realize good village governance in Sekaralas village and Kayutreja village, Widodaren sub-district, Ngawi district. Leadership has a positive and significant effect on managing village funds to realize good village governance in Sekaralas village and Kayutreja village, Widodaren sub-district, Ngawi district. Clarity of Budget Targets has a positive and significant effect on the management of village funds to realize good village governance in Sekaralas village and Kayutreja village, Widodaren sub-district, Ngawi district. The implications in this study are expected to be able to make a positive contribution to all parties. Especially for village governments to increase the application of good village governance principles to minimize cases of corruption so that they can lead to good governance.

Recommendation

For future researchers who wish to take the same research topic, it is hoped that they can expand this research by adding independent variables that can influence the management of village funds to realize good village governance which have not been discussed in this study. In addition, future researchers can also expand this research by changing the dependent variable to all village financial activities or transactions and expanding the population used.

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