



The Influence of Accountability in Village Fund Allocation Management and Village Policy on Improving Community Welfare (Case Study of Bonto Tangnga Village, Bontotiro District, Bulukumba Regency)

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Abstract

The current research will endeavor to determine the role of accountability in village fund distribution and village policy in augmenting community welfare. The design of this study is the quantitative model, and the sample consists of 83 interviewees. Primary data were gathered through the use of questionnaires. The analysis of data was done using the multiple linear regression, which was done in SPSS version 25. Results show that the accountability variable related to the management of village fund allocation has a strong influence on welfare of the community just like the village policy variable; therefore, all hypotheses put forward in the research were approved and accepted.

INTRODUCTION

According to data from the Directorate General of Population and Civil Registration (Dukcapil) of the Ministry of Home Affairs, there are 83,381 villages/sub-districts spread across 34 provinces throughout Indonesia. Villages/sub-districts are administrative divisions of the territory of Indonesia under subdivisions. Sub-districts are the smallest government units at the village level led by a village head. Village means a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of local residents according to the initiative of the residents, original rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Villages have the right to control or manage all the needs of their communities in accordance with Law Number 6 of 2014 concerning Villages. That the Village has the power to control and direct the government, the needs of the community and empower the community to understand the interests of the people, to improve government performance and for the benefit of the village, for that the government determines the village fund allocation policy (Sulila, 2019; Palwadi et al., 2022; Syafingi et al., 2020). The allocation of village funds is obtained from the allocation of regional tax distribution and part of the state and regional funds received and given to rural areas with a proportional allocation of at least 10%.

Village fund allocation involves a fairly large mandate and responsibility from the authorized party in its management, so accountability for financial management must be carried out as a form of supervision and clarity. Accountability is the responsibility of an organization to the general public (Lindkvist & Llewellyn, 2003). It is said to be responsible if the organization can be held accountable and explain the actions, decisions, and policies taken. Responsibility is accompanied by an explanation of each action so that the public can be notified and punished if there is misuse. In accordance with the Regulation of the Minister of Finance Number 17/PMK.07/2021 concerning the Management of Village Funds for the 2021 Fiscal Year, Village Funds received from the APBN are allocated for Villages which are used to finance the implementation, implementation of development, community development, and community empowerment. The use of allocations from village funds must be as beneficial as possible by prioritizing development activities and community interests (Syafingi et al., 2020; Permatasari et al., 2021). Therefore, development activities and empowerment of village communities served by the village are ensured to involve village communities from planning, organizing, implementing and monitoring (Nurkomala et al., 2023; Angelia et al., 2020). The implementation of village development must be in accordance with the plan in the community planning process, together with the apparatus in accordance with the current provisions stipulated by the local government, namely village policy (Hadi, 2019; Pratiwi & Istinah, 2022; Zhang & Zhang, 2020). Development Policy In accordance with the mandate of Law No. 6/2014 concerning villages, the purpose of village development is to increase the welfare of village communities and the quality of human life and reduce poverty by meeting basic needs, building village facilities and infrastructure, building local economic development projects and utilizing natural resources and the environment sustainably. According to Dura (2016) the village government policy is one of the legal products because every village government legally has this authority. According to Sandjojo (2017) in Yupita & Juita (2020) the Ministry of Villages, PDT and Transmigration seeks to open public information at the village level by providing information on the implementation of village and state development and the funds it manages to ensure that the management of village funds runs well, there needs to be a policy from the village government regarding supervision of all parties which of course must be supported by openness of information.

According to Law No. 11 of 2019 concerning community welfare, it is a condition where the material, spiritual and social needs of citizens are met to enable them to live properly and develop themselves, to enable them to carry out their social activities and functions. The level of community welfare is based on the National Family Planning Coordinating Agency (BKKBN) program regarding family data collection in the context of poverty alleviation and development programs, and according to the Central Statistics Agency in 2006, the criteria for community welfare are health, education, and income (Park & Wang, 2010; Bradshaw, 2007).

This interest is because the village fund allocation (ADD) program is one of the programs that is well implemented and has a significant impact on advancing society and welfare in the fields of health, development, health facility services, education and other empowerment fields in a village in every district in Indonesia, especially in Bonto Tangnga Village, Bontotiro District, Bulukumba Regency. This program is also processed and handled entirely independently by the village government and of course the community and it is hoped that the allocation of village funds allocated can improve community welfare in the form of joint rural development.

Research on accountability of village financial management, village policies, village institutions towards community welfare conducted by Emylia (2019) has a positive effect on community welfare. Different things were done by Rosalinda (2014) which showed that the governance of village fund allocation was still ineffective because the

mechanism did not show various forms of effective management due to limited time, lack of village policy functions, and low community participation.

The indication of the problem that was later found in Bonto Tangnga Village was that openness between village officials and the community regarding village needs and interests was less than optimal. Many villagers complained about the ineffectiveness of village fund management in health facilities and infrastructure. The lack of health services resulted in people preferring to go to other villages to get services which also affected community welfare. The Health Center, which is the spearhead of access to health services, plays a very important role in health services, especially in the current Pandemic (Covid-19) conditions (Pujolar et al., 2022; Núñez et al., 2021).

Therefore, researchers are interested in researching this program where the difference between this research and previous research is related to the location of the research where this research was conducted in Bonto Tangnga Village, Kec. Bontotiro Regency. Bulukumba. Increasing community welfare is used as the dependent variable and accountability for the management of village fund allocations and village policies are used as independent variables.

It is expected that good financial management accountability and the implementation of village policy functions will create public trust in the Bonto Tangnga Village government and eliminate suspicions that arise between the community towards the village government. If the allocation of village funds is managed well and the effectiveness of village policies with the aim of overcoming economic problems and community interests are met in terms of health, education, and income, the village will be more prosperous than before in rural development.

Based on the results of previous studies and the phenomena explained previously, the researcher is interested in conducting research entitled "The Effect of Accountability for the Management of Village Fund Allocations and Village Policies on Increasing Community Welfare (Case study of Bonto Tangnga Village, Bontotiro District, Bulukumba Regency)".

Problem of Study

How does accountability in managing village fund allocation affect the welfare of the people of Bonto Tangnga Village, Bontotiro District, Bulukumba Regency?

How does village policy affect the welfare of the people of Bonto Tangnga Village, Bontotiro District, Bulukumba Regency?

METHODS

This study uses quantitative research using the correlational method. The types of data used in this study are subject data and documentary data. The sample of this study is part of the entire population of Bonto Tangnga Village, Bontotiro District, Bulukumba Regency. This study uses the Slovin formula because in drawing samples, the number must be representative so that the research results can be generalized and the calculation does not require a sample size table, but can be done with a simple formula and calculation. The Slovin formula for determining the sample is as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Description:

n = Sample size/number of respondents N = Population size

E = Percentage of tolerance of sampling error accuracy that can still be tolerated;
e=0.1

The Slovin formula contains the following provisions:

The value of $e = 0.1$ (10%) for a large population

The value of $e = 0.2$ (20%) for a small population

Therefore, the sample range that can be used from the Solvin technique is between 10%-20% of the total population of the study. The population of this study is 2666 so that the percentage taken is 10% and the calculation results can be rounded to achieve proportionality.

So to get a research sample, the calculation is as follows:

$$n = \frac{2666}{1 + 2666(0,1)^2}$$

$$n = \frac{2666}{29,19}$$

$$n = 91,3 \text{ (rounded up to 91 respondents)}$$

In this study, data processing and testing will be carried out using the help of the Statistical Product and Service Solutions (SPSS) software program. The test of this research instrument with a validity test using the Pearson correlation, namely calculating the correlation between the score of each question item and the total score. If the significance value is <0.05 , the statement item is declared valid and if the significance value is >0.05 , the statement item is invalid. The reliability test in this study uses Cronbach Alpha. A variable is said to be reliable if the Cronbach Alpha value is >0.60 . The basis for decision making in the normality test is: if the significance value is $> \alpha = 0.05$, the data is normally distributed. Conversely, if the significance value is $< \alpha = 0.05$, the data is not normally distributed. Multicollinearity test, if the tolerance value is >0.10 and the VIF value is <10 , it is said that there is no multicollinearity between the independent variables in the regression model. If the t-test for the independent variable has a sig value < 0.05 (5%) then it can be ascertained that there is heteroscedasticity. Conversely, if the t-test for the independent variable has a sig value > 0.05 (5%) then it can be ascertained that there is no heteroscedasticity.

RESULTS AND DISCUSSION

Descriptive Statistical Test

Descriptive statistics provide an initial overview of the distribution pattern of research variables. This description is very useful for understanding the research situation and population that is useful in the discussion so that the mean (average), maximum (highest), minimum (lowest) and standard deviation (deviation of data from the average) can be seen. The results of descriptive statistics in this study are shown in Table 4.8 which was processed using the SPSS v25 computer program.

Table 1. Results of Descriptive Statistical Tests for Accountability of Village Fund Allocation Management

	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	83	2	5	3,88	,613
X1.2	83	2	5	3,58	,857
X1.3	83	2	5	3,77	,738
X1.4	83	1	5	3,71	,863
X1.5	83	2	5	3,71	,789
X1.6	83	1	5	3,66	,966
X1.7	83	2	5	3,72	,874

X1.8	83	2	5	4,22	,716
X1.9	83	1	5	3,75	,839
X1.10	83	3	5	4,12	,771
X1	83	29	50	38,12	4,694
Valid N (listwise)	83				

Source: Data processed by SPSS (2022)

In table 1 above, based on the results of the statistical test on the question of accountability for the management of village fund allocations, there is a minimum value of 1 indicating respondents who strongly disagree and a maximum value of 5 indicating that there are respondents who strongly agree. The mean value of the question regarding accountability for the management of village fund allocations is on average above 3.5, indicating that respondents answered in the direction of agreeing with a mean value of 38.12 and a standard deviation value of 4.694, which means that the average value is higher than the standard deviation so that the data deviation that occurs is small, then the value is even.

Table 2. Results of Descriptive Statistical Test of Village Policy

	N	Minimum	Maximum	Mean	Std. Deviation
X2.1	83	1	5	3,80	,761
X2.2	83	2	5	3,66	,801
X2.3	83	2	5	3,52	,846
X2.4	83	2	5	3,57	,784
X2.5	83	2	5	3,65	,756
X2.6	83	1	5	3,88	,889
X2.7	83	2	5	4,11	,663
X2.8	83	2	5	3,92	,858
X2.9	83	2	5	4,06	,832
X2	83	24	45	34,16	4,446
Valid N (listwise)	83				

Source: Data processed by SPSS (2022)

In table 2 above, based on the results of the statistical test on the village policy question, there is a minimum value of 1 indicating respondents who strongly disagree and a maximum value of 5 indicating that there are respondents who strongly agree. The mean value of the question on village policy is on average above 3.5 indicating that respondents answered in the direction of agreeing with a mean value of 34.16 and a standard deviation value of 4.446 which means that the average value is higher than the standard deviation so that the data deviation that occurs is small, then the value is even.

Table 3. Descriptive Statistical Test of Improving Community Welfare

	N	Minimum	Maximum	Mean	Std. Deviation
Y.1	83	2	5	3,64	,878
Y.2	83	2	5	3,90	,726
Y.3	83	2	5	3,48	,861
Y.4	83	2	5	3,76	,835
Y.5	83	2	5	4,08	,736
Y.6	83	2	5	3,77	,874
Y.7	83	1	5	3,82	,735
Y.8	83	2	5	3,92	,784

Y.9	83	2	5	3,88	1,052
Y.10	83	2	5	4,08	,702
Y	83	27	50	38,34	5,623
Valid N (listwise)	83				

Source: Data processed by SPSS (2022)

In table 3 above, based on the results of the statistical test on the village policy question, there is a minimum value of 1 indicating respondents who strongly disagree and a maximum value of 5 indicating that there are respondents who strongly agree. The mean value of the question regarding village policy is on average above 3.5, indicating that respondents answered in the direction of agreeing with a mean value of 38.34 and a standard deviation value of 5.623, which means that the average value is higher than the standard deviation so that the data deviation that occurs is small, then the value is even.

Table 4. Statistical Test Results for Variables X1, X2, and Y

	N	Minimum	Maximum	Mean	Std. Deviation
X1	83	29	50	38,12	4,694
X2	83	24	45	34,16	4,446
Y	83	27	50	38,34	5,623
Valid N (listwise)	83				

Source: Data processed by SPSS (2022)

Based on Table 4 above, the variable value is obtained by adding up the question item scores from the existing questionnaire. The number of N (samples) for all variables is 83 respondents, the minimum value for Accountability of Village Fund Allocation Management (X1) is 29, Village Policy (X2) minimum 24 and Improving Community Welfare (Y) has a minimum value of 27. While the maximum value for Accountability of Village Fund Allocation Management (X1) is 50, Village Policy (X2) with a maximum value of 45 and Improving Community Welfare (Y) has a maximum value of 50. For the mean value, the Village Fund Allocation Management Accountability variable (X1) has a value of 38.12, followed by the Village Policy variable (X2) with an average value of 34.16 and the Community Welfare Improvement variable (Y) with an average value of 38.34. The higher the standard deviation value of the data, the greater the distance of each data point from the average value. Table 4.9 shows that the variable of Increasing Community Welfare (Y) has the highest standard deviation value of 5.632, then the Village Policy variable (X2) has the lowest standard deviation value of 4.446 and the variable Accountability of Village Fund Allocation Management has a standard deviation value of 4.694.

Research Instrument Test

Validity Test

Validity Test is a method for testing the level of validity of the questionnaire instrument used to collect data. This validity test is carried out to determine whether the items in the questionnaire can really reveal the exact results of what will be studied.

Validity testing is carried out using the Pearson correlation model. To find out and evaluate the validity of each question item is to find the correlation coefficient value (r count). Testing of this research instrument is done by $r_{\text{count}} > r_{\text{table}}$, ($df = n-2$) ($0.05: n-2$); ($0.05: 83-2$); ($0.05: 81$) = 0.2159.

Accountability of Village Fund Allocation Management (X1)

In this study, 10 question items were used to measure village funds. Based on the results of the data processing that has been carried out, a summary of valid question items is obtained as shown in the following table:

Table 5. Validity Test of Village Fund Allocation Management Accountability (X1)

Question	R-Calculate	R-Table	Description
X1	0,594	0,215	Valid
X2	0,384	0,215	Valid
X3	0,568	0,215	Valid
X4	0,557	0,215	Valid
X5	0,486	0,215	Valid
X6	0,480	0,215	Valid
X7	0,402	0,215	Valid
X8	0,263	0,215	Valid
X9	0,402	0,215	Valid
X10	0,421	0,215	Valid

Source: Data processed by SPSS (2022)

From the results of the validity test in table 5 above, it can be explained that the statement is valid to measure the validity of accountability for the management of village fund allocations, each statement item has a Pearson correlation $\geq$ rtable 0.215. So that the statement can be used for further data processing.

Village Policy (X2)

In this study, 9 question items were used to measure Village Policy. Based on the results of the data processing that has been carried out, a summary of valid question items is obtained as seen in the following table:

Table 6. Village Policy Validity Test (X2)

Question	R-Calculate	R-Table	Description
X1	0,367	0,215	Valid
X2	0,417	0,215	Valid
X3	0,508	0,215	Valid
X4	0,537	0,215	Valid
X5	0,326	0,215	Valid
X6	0,576	0,215	Valid
X7	0,563	0,215	Valid
X8	0,530	0,215	Valid
X9	0,554	0,215	Valid

Source: Data processed by SPSS (2022)

From the results of the validity test in table 6 above, it can be explained that the statement is valid for measuring the validity of village policies, each statement item has a Pearson correlation $\geq$ rtable 0.215. So that the statement can be used for further data processing.

Increasing Community Welfare (Y)

In this study, 10 question items were used to measure the Increase in Community Welfare. Based on the results of the data processing that has been carried out, a summary of valid question items is obtained as seen in the following table:

Table 7. Validity Test for Increasing Community Welfare (Y)

Question	R-Calculate	R-Table	Description
Y.1	0,593	0,215	Valid

Y.2	0,438	0,215	Valid
Y.3	0,610	0,215	Valid
Y.4	0,644	0,215	Valid
Y.5	0,720	0,215	Valid
Y.6	0,550	0,215	Valid
Y.7	0,475	0,215	Valid
Y.8	0,769	0,215	Valid
Y.9	0,707	0,215	Valid
Y.10	0,424	0,215	Valid

Source: Data processed by SPSS (2022)

From the results of the validity test in table 7 above, it can be explained that the statement is valid for measuring the validity of increasing community welfare, each item of the statement has a Pearson correlation $\geq$ rtable 0.215. So that the statement can be used for further data processing.

Reliability Test

Reliability testing is carried out by assessing the Cronbach alpha, namely if the Cronbach alpha value is above or equal to 0.60, the variable is declared reliable.

Table 8. Results of the Reliability Test

Variable	Cronbach's Alpha	Criteria	Description
Accountability of Village Fund Allocation Management	0,782	0,6	Reliabel
Village Policy	0,796	0,6	Reliabel
Increasing Community Welfare	0,872	0,6	Reliabel

Source: Data processed by SPSS (2022)

In the table above, it can be concluded that each statement of the variables Accountability for Village Fund Allocation Management, Village Policy, and Improving Community Welfare produces a Cronbach alpha $\geq$ 0.6. Where the results of the reliability test for Accountability for Village Fund Allocation Management are 0.782, Village Policy is 0.796, and Improving Community Welfare is 0.872. These results are based on the level of reliability of the alpha value at the alpha value level of 0.782 to 0.872 which states reliable. Then to find out whether the question item is reliable or otherwise, it can also be seen from the results of the rcount calculation in the table obtained in SPSS 25 and in the rtable table that has been determined. So, it can be concluded that rcount $\geq$ rtable 5%, namely 0.782, 0.796, and 0.872 $\geq$ 0.215. This means that the question items are reliable or can be trusted and there is consistency of respondents in answering each question item.

Classical Assumption Test

Normality Test

The normality test aims to see whether the dependent variable and the independent variable both have a normal distribution or not. A good regression model is a regression model that is normally distributed. Based on the results of the normality test using the one-sample kolmogorov smirnov test technique using the IBM SPSS 25 program.

Table 9. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		83
	Mean	.0000000

Normal Parameters ^{a,b}	Std. Deviation	4,08161881
Most Extreme Differences	Absolute	.057
	Positive	.057
	Negative	-.045
Test Statistic		.057
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Data processed by SPSS (2022)

Based on the results of table 4.16 above, the significance value is $0.200 \geq 0.05$. So it can be concluded that the data tested is normally distributed.

Multicollinearity Test

The Multicollinearity Test is part of the classical assumption test in multiple linear analysis, which aims to determine whether there is intercorrelation (strong relationship) between independent variables. A good regression model is characterized by the absence of intercorrelation between independent variables (no multicollinearity). One of the most accurate ways to detect the presence or absence of multicollinearity symptoms is to use the tolerance and VIF (Variance Inflation Factor) methods.

Table 10. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
X1	0.505	1.981
X2	0.505	1.981

a. Dependent Variable: Y

Source: Data processed by SPSS (2022)

Based on the results of the calculation of the Tolerance value in table 4.17, it can be seen that the tolerance value of the independent variable is > 0.10 , meaning that there is no multicollinearity. Furthermore, from the VIF value < 10 , it means that there is no multicollinearity. So, seen from the tolerance value and the VIF value, the conclusion is that the regression model of the influence of accountability for the management of village fund allocations and village policies on improving community welfare does not show symptoms of multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether or not there is a similarity in the variance of the residual values for all observations in the regression model. Heteroscedasticity causes one of the factors of the linear regression model to be inefficient and inaccurate. A good regression model is characterized by the absence of symptoms of heteroscedasticity. So, the way to detect the heteroscedasticity test is to use the glacier test.

Table 11. Heteroscedasticity Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	7,789	2,446		3,088	0,003
	X1	-0,125	0,085	-0,227	-1,447	0,144

	X2	0,011	0,090	0,018	0,118	0,906
a. Dependent Variable: Abs_Res						

Source: Data processed by SPSS (2022)

Table 4.18 shows that the sig value of X1 is 0.144 and X2 is 0.906 where both values are > 0.05 so it can be concluded that for the accountability regression model for managing village fund allocations, village policies, increasing community welfare there is no heteroscedasticity problem.

Hypothesis Testing

Multiple Linear Regression Analysis

Multiple linear regression aims to determine the effect of two or more independent variables (X) on the dependent variable (Y).

Table 12. Multiple Linear Regression Test Results

Coefficients ^a						
Model d		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,362	3,942		1,360	0,178
	(X1)	0,397	0,137	0,332	2,904	0,005
	(X2)	0,522	0,144	0,413	3,612	0,001
a. Dependent Variable: Improving Community Welfare (Y)						

Source: Data processed by SPSS (2022)

In table 4.19 above, there is a regression equation of dependent variables and independent variables as follows:

Increasing Community Welfare = $5.362 + 0.397X1 + 0.522X2$. It can be interpreted that the multiple linear regression equation above is: (1) The constant value of 5.362 which has a positive value is considered 0, then there is an influence between Accountability of ADD Management (X1) and Village Policy (X2) on Increasing Community Welfare (Y). So the value of Increasing Community Welfare is 5.362; (2) The regression coefficient value of accountability for managing village fund allocations is 0.397, meaning that if the accountability variable for managing village fund allocations (X1) increases by 1%, the increase in community welfare in Bonto Tannga Village increases by 0.397. This shows that the accountability variable for managing village fund allocations contributes positively to increasing community welfare; (3) The value of the village policy regression coefficient is 0.522, meaning that if the village policy variable (X2) increases by 1%, the increase in community welfare in Bonto Tangnga Village will increase by 0.522. This shows that the village policy variable contributes positively to improving community welfare.

T-Test

The t test aims to determine whether or not there is a partial (alone) effect given by the independent variable (X) on the dependent variable (Y).

Table 13. T-Test Results

Coefficients ^a						
Model d		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,362	3,942		1,360	0,178
	(X1)	0,397	0,137	0,332	2,904	0,005

(X2)	0,522	0,144	0,413	3,612	0,001
a. Dependent Variable: Peningkatan Kesejahteraan Masyarakat (Y)					

Source: Data processed by SPSS (2022)

The Influence of Village Fund Allocation Management Accountability Variables on Improving Community Welfare

Based on table 13 above, the village fund allocation management accountability variable (X1) has a positive and significant effect on improving community welfare. This can be seen from the sig value of X1 which is $0.005 < 0.05$. While the T table value = $(\alpha / 2; n-k-1) = (0; 05 / 2; 83-2-1) = (0.025; 80) = 1.99006$. This means that the t-count value is $2.904 > t\text{-table } 1.990$ so it can be concluded that H_0 is rejected, H_a is accepted, meaning that there is an influence of village fund allocation management accountability on improving community welfare which is partially accepted.

The Influence of Village Policy Variables on Improving Community Welfare

Based on table 4.20 above, the village policy variable (X2) has a positive and significant effect on improving community welfare. This can be seen from the sig value of X2 which is $0.001 < 0.05$. While the ttable value = $(\alpha / 2; n-k-1) = (0; 05 / 2; 83-2-1) = (0.025; 80) = 1.99006$. This means that the tcount value is $3.612 > t\text{table } 1.990$ so it can be concluded that H_0 is rejected, H_a is accepted, meaning that there is an influence of village policy on improving community welfare that is partially accepted.

Discussion

The main objective of village funds is to create community welfare through appropriate procedures, both in terms of accountability and transparency.

The Influence of Village Fund Accountability (X1) on Improving Community Welfare

From the results of the t-test above, it shows that there is an influence of the accountability variable for managing village fund allocations on improving community welfare. This shows that the more actively the accountability for managing village fund allocations is implemented, the higher and better the level of community welfare will be. Good financial management accountability can be seen from financial management that can be accounted for, marked by the use of village fund budgets used for various activities in the field of village governance and in other fields.

The results of this study are in line with the research conducted by Amrullah (2019) entitled *The Influence of Accountability and Transparency on Village Fund Management (Case Study of Villages in Banggai Islands Regency, Central Sulawesi)* where the results show that accountability based on partial test results (t-test) states that accountability has a positive and significant effect on village fund management in villages in Banggai Islands Regency. This shows that the accountability of village fund management in villages in Banggai Kepulauan Regency is said to be good both technically and administratively. The management of all village funds can be accounted for in detailed financial reports starting from planning, implementation and supervision and accountability.

Influence of Village Policy (X2) on Improving Community Welfare

From the results of the t-test above, it shows that there is an influence of village policy variables on improving community welfare. This shows that the more orderly the village policy is implemented, the higher and better the level of community welfare will be in carrying out village activities.

The results of this study are in line with the research conducted by Siagian et al. (2021) entitled *The Influence of Village Fund Policy Implementation on Community Welfare Through Community Empowerment: Case Study in Siantar Narumonda District, Toba Regency*, where the results show that the implementation of the village fund policy has a positive and significant influence on village community empowerment in Narumonda District, Toba Regency. This also shows that the more the implementation of the village fund policy (absorption of the village fund budget) increases, the community empowerment in Siantar Narumonda District will also increase.

Village financial management must of course be carried out properly and accountably because the funds that enter the Village are not small funds, but are very large to be managed by a Village Government. With the existence of the Village Fund policy, the implementation of the Village Fund policy needs to be implemented properly.

CONCLUSION

Based on the results of the previous research and discussion, it can be concluded that there is a positive and significant influence of accountability in village fund management on community welfare. Accountability of village funds that is carried out openly makes the community understand and comprehend the goals and objectives of the village program being run. There is a positive and significant influence of village policies on improving community welfare. Policy making by village government officials has a good impact on the community's economy such as fulfilling basic family needs, overcoming poverty and accelerating the improvement of community welfare.

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