



(MUDIMA)



## The Influence of Community Participation, Accountability, and Transparency on Village Fund Management (Case Study in Villages in Renah Pamenang District in 2024)

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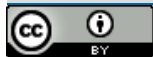
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### ABSTRACT

The objective of this investigation is to examine how community participation, accountability, also transparency impact the management of village funds in the villages of Renah Pamenang Subdistrict. This investigation uses a descriptive quantitative methodology, and a questionnaire is used to gather primary data. Purposive sampling was used as the sample method, with the selection criteria being individuals knowledgeable about village fund management and involved in the village fund planning process, resulting in a sample size of 70 respondents. Multiple linear regression was used in data analysis with the aid of SPSS version 26. The findings of this investigation demonstrate that village funds management is not significantly impacted by community participation. However, the administration of these monies is positively impacted by both transparency also accountability. The simultaneous analysis further reveals that community participation, accountability, also transparency collectively have a positive effect on village fund management. It is expected that the findings of this investigation will contribute to improving the effectiveness of village fund management and encourage greater community involvement

## **INTRODUCTION**

Indonesia has a total of 75,753 villages, based on information made public by the Central Statistics Agency (BPS) on December 10, 2024. According to Law No. 6 of 2014, a village is a legal community unit that possesses autonomy to administer government and manage local interests within its territory. According to Indonesia Corruption Watch (ICW), the incidence of corruption at the village level shows an upward trend; from 2015 to 2021, law enforcement agencies handled the highest number of corruption cases in this sector. During those seven years, there were 581 corruption cases in villages.

The management of village funds in Indonesia still faces numerous challenges that can affect its performance and the effectiveness of its management. One of the main challenges in managing village funds in Indonesia is knowing how community participation, accountability, and transparency affect the effectiveness of fund management (Putra et al., 2019).

Village funds are monetary resources set aside especially for villages from the state's revenue and spending budget. These monies are used to assist government administration, development projects, community development, and empowerment initiatives. They are transmitted through the regional revenue and spending budgets of regencies or cities (Government Regulation No. 43 of 2014)

Efficient and effective allocation of funds, along with structured decentralized planning, are crucial elements in achieving equitable development across various regions. Effective budget allocation should not only focus on the efficient and appropriate use of funds. According to Fadillah et al. (2023), good governance is realized through sound management. However, the allocation of the budget should follow the guidelines of accountability, transparency, also proper community participation.

Community participation, competent human resources, and oversight in the management of village funds also pose serious challenges in achieving effective village fund management (Umaira et al., 2019). Due to residents' limited understanding of the budget, inadequate deliberation

spaces, and poorly documented feedback mechanisms for proposals, community participation often remains merely ceremonial without deep engagement. Human resources (officials) with insufficient competence and suboptimal oversight also pose challenges to effective village fund management in Indonesia (Diatmika et al., 2020).

Accountability and transparency, accomplished by educating the public about budget allocation management, are responsibilities of the local administration. In keeping with the ideals of good governance, accountability in the administration of village funds (DD) is meant to guarantee open and efficient government (Febri Arifiyanto & Kurrohman, 2014). Transparency in the allocation of village funds involves making information about the use and distribution of these funds publicly accessible.

Given the widespread cases of village fund misuse and the existing gap in research, as outlined in the background, the author is interested in investigating the "Impact of Community Participation, Accountability, and Transparency on the Management of Village Funds in Villages Across Renah Pamenang Subdistrict in 2024."

### **Theoretical Basis**

#### **Community Participation**

According to Setyaningrum et al. (2024), community participation is a form of active citizen engagement, ranging from identifying potential opportunities and problems, making decisions regarding selected solutions, to participating in evaluating the outcomes of the resulting changes. In reality, both the community and the government work together to develop the village; in this context, the community is not merely an object but also a vital component of development.

Article 82 of Law No. 6 of 2014 on villages regulates the supervision and monitoring of village development implementation. Village residents have the right to receive information regarding village development plans and implementation, as well as the right to monitor the progress of such implementation.

### Accountability

Regulation No. 20 of 2018, Ministry of Home Affairs Planning, execution, reporting, and accountability are all covered under the village financial management rules. These processes must be executed by the village government in a transparent manner, ensuring openness to both the community and the Village Council (BPD). Accountability means providing an explanation and justifying the actions and decisions of an individual, legal entity, or organizational leader to another party entitled to request accountability and clarification.

Accountability for village funds involves the village government's responsibility to report, demonstrate, and be accountable for each phase of managing funds, starting from the planning phase to the preparation of the village budget (APBDes).

### Transparency

According to Mahmudi (2011), Transparency refers to an organization's openness in sharing information regarding the management of public resources with its stakeholders. Transparency also implies that public sector organizations provide explanations regarding activities, programs, and this

includes the policies that have been implemented, those currently being carried out, and those planned for the future, as well as the resources being used.

### Management of Village Funds

The entire range of actions related to the use of village funds, overseen by the village administration as the principal stakeholder, is referred to in the Ministry of Home Affairs Regulation (Permendagri) No. 20 of 2018 on Village fund management. All operations pertaining to the planning, execution, administration, reporting, and responsibility of village funds are included in village financial management.

### METHOD

The study population consisted of 7,617 individuals from Renah Pamenang District. A purposive sampling technique was employed, resulting in a final sample of 70 participants.

Table 1. Sample Determination

No	Community Group	Total
1	Village Head	4 People
2	Village Officials	16 People
3	Village Consultative Body (BPD)	20 People
4	Community Members	30 People
<b>Total</b>		<b>70 People</b>

Source: Processed Primary Data, 2025

Furthermore, in terms of data collection methods or techniques, a questionnaire was used to gather data. The questionnaire was given to the participants immediately in the field. The questions within it were specifically designed to obtain specific and context-appropriate information.

### Data Analysis Methods

#### a. Descriptive Statistics

According to Sugiyono (2019), The analysis is conducted to summarize the collected data, focusing on the minimum and maximum values, mean (average), also standard deviation.

**b. Validity Test**

Used to evaluate a questionnaire's validity. If a questionnaire's questions accurately measure the things it is meant to evaluate, it is considered legitimate (Ghozali, 2018).

**c. Reliability Test**

If a person consistently or steadily answers the same questions throughout time, the questionnaire is deemed dependable.

**d. Classical Assumption Tests**

**1. Normality Test**

The purpose of the normality test is to ascertain whether or not the data distribution for the independent and dependent variables exhibits a normal distribution pattern.

**1. Multicollinearity Test**

The aim is to test whether the regression model shows any correlation between the independent variables.

**a. Multiple Regression Test**

The objective is to ascertain the direction of the link between the independent and dependent variables as well as the strength of the relationship between many variables.

**b. Hypothesis Testing**

**1. F-Test**

To ascertain if all of the independent variables in the model collectively have an impact on the dependent variable, the F-test is employed. A significance threshold of 0.05 ( $\alpha = 5\%$ ) is used for the test.

**2. T-Test**

To determine if each independent variable independently has a substantial impact on the dependent variable, the t-test is utilized (Ghozali, 2018). A significance threshold of 0.05 ( $\alpha = 5\%$ ) is used for this test.

**c. Coefficient of Determination Test ( $R^2$ )**

How effectively the model describes the variance in the dependent variable is gauged by the coefficient of determination. It has a value between zero and one (Ghozali, 2018).

**RESULT AND DISCUSSION**

**Research Result**

Based on data collection by distributing questionnaires, the data results obtained are as follows:

Table 2. Sample Size and Return Rate

<b>Questionnaire Distribution</b>	<b>Total</b>
Questionnaires Distributed	70 kuesioner
Questionnaires Returned	70 kuesioner
Questionnaires Not Returned	0 kuesioner
Questionnaires Processed	70 kuesioner
<b>Questionnaires Return Rate</b>	<b>100%</b>

Source: SPSS Version 26 Output (Processed by Researcher)

a. Descriptive Statistics Results

Table 3. Descriptive Statistics Results

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
<b>X1</b>	70	44	60	51.79	3.996
<b>X2</b>	70	56	70	61.83	3.695
<b>X3</b>	70	52	65	57.53	3.521
<b>Y</b>	70	42	55	48.67	3.475
<b>Valid N</b>	70				

Source: SPSS Version 26 Output (Processed by Researchers)

Considering the above table, there were 70 respondents. This sample size provides a reasonably adequate empirical basis for conducting descriptive statistical analysis, allowing for a balanced representation of the observed variables. The variable of Community Participation (X1) ranged from a minimum value of 44 to a maximum value of 60. The mean value of Community Participation (X1) was 51.79 with a standard deviation of 3.996. The Accountability variable (X2) had a mean of 61.83 and a standard deviation of 3.695, with a range of 56 to 70. This pattern may be interpreted as an indication that perceptions of accountability are generally high, with limited fluctuation among

respondents. The minimum and highest values of the Transparency variable (X3) were 52 and 65, respectively. Community Participation (X3) has a mean of 57.53 and a standard deviation of 3.521. The concentration of scores around the mean further reinforces the notion of homogeneity in respondents' evaluations of this variable. The Village Fund Management variable (Y) has a mean of 48.67 and a standard deviation of 3.475, with a range of 42 to 55. Collectively, these descriptive statistics provide an initial portrayal of the data distribution, serving as a foundational step for more advanced inferential analyses.

a. Validity Test

Table 4. Data Validity Test Results

Variable	Item	R Calculated	R table	Description
<b>(X1)</b>	<b>Questionnaire</b>			
	1	0,622	0,2352	Valid
	2	0,636	0,2352	Valid
	3	0,570	0,2352	Valid
	4	0,643	0,2352	Valid
	5	0,657	0,2352	Valid
	6	0,649	0,2352	Valid
	7	0,538	0,2352	Valid
	8	0,521	0,2352	Valid
	9	0,642	0,2352	Valid
	10	0,604	0,2352	Valid
	11	0,694	0,2352	Valid
<b>(X2)</b>	12	0,694	0,2352	Valid
	13	0,512	0,2352	Valid
	14	0,448	0,2352	Valid
	15	0,525	0,2352	Valid
	16	0,619	0,2352	Valid
	17	0,707	0,2352	Valid

	18	0,606	0,2352	Valid
	19	0,574	0,2352	Valid
	20	0,592	0,2352	Valid
	21	0,704	0,2352	Valid
	22	0,504	0,2352	Valid
	23	0,571	0,2352	Valid
	24	0,557	0,2352	Valid
	25	0,340	0,2352	Valid
	26	0,409	0,2352	Valid
<b>(X3)</b>	27	0,544	0,2352	Valid
	28	0,411	0,2352	Valid
	29	0,585	0,2352	Valid
	30	0,533	0,2352	Valid
	31	0,609	0,2352	Valid
	32	0,583	0,2352	Valid
	33	0,611	0,2352	Valid
	34	0,691	0,2352	Valid
	35	0,659	0,2352	Valid
	36	0,643	0,2352	Valid
	37	0,601	0,2352	Valid
	38	0,385	0,2352	Valid
	39	0,449	0,2352	Valid
<b>Y</b>	40	0,717	0,2352	Valid
	41	0,727	0,2352	Valid
	42	0,741	0,2352	Valid
	43	0,683	0,2352	Valid
	44	0,510	0,2352	Valid
	45	0,667	0,2352	Valid
	46	0,544	0,2352	Valid
	47	0,610	0,2352	Valid
	48	0,608	0,2352	Valid
	49	0,530	0,2352	Valid
	50	0,533	0,2352	Valid

Source: SPSS Version 26 Output (Processed by Researchers)

As can be seen, every estimated R value is higher than the R table values, proving the measuring tool's validity and suitability for additional reliability testing.

b. Uji Reliabilitas

Table 5. Reliability Test Results

Variable	Item Question	Cronbach's Alpha	Result
(X1)	12	0,857	Reliable
(X2)	14	0,820	Reliable
(X3)	13	0,816	Reliable
(Y)	11	0,811	Reliable

Source: SPSS Version 26 Output (Processed by Researcher)

Cronbach's alpha scores for all four research variables were higher than 0.70 (>0.70). As a result, every question utilized to gauge the

variables in this study was accurate in gauging each of the variables being examined.

c. **Normality Test**

Table 6. Normality Test Results  
One-Sample Kolmogorov-Smirnov Test  
Unstandardized Residual

N		
70		
Normal	Mean	.0000000
<u>Parameters<sup>a,b</sup></u>	Std. Deviation	2.36969867
	Most	Absolute
Extreme	Positive	.068
Differences	Negative	-.063
Test Statistic		.068
<u>Asymp. Sig. (2-tailed)</u>		.200 <sup>c,d</sup>

Source: SPSS Version 26 Output (Processed by Researchers)

The Kolmogorov-Smirnov value of 0.20 > 0.05, indicating that all variables are normally distributed and suitable for further data quality testing.

d. **Multicollinearity Test**

Table 7. Multicollinearity Test Results

Variable	Tolerance	VIF	Description
X1	0,481	2,081	Free from Multicollinearity
X2	0,456	2,191	Free from Multicollinearity
X3	0,551	1,815	Free from Multicollinearity

Source: SPSS Version 26 Output (Processed by Researchers)

As shown in the table above, the tolerance values for each independent variable > 0.1 (Tolerance > 0.1), specifically: Community Participation (X1) = 0.481, Accountability (X2) = 0.456, and Transparency (X3) = 0.551. As a result, the independent variables do not show multicollinearity, it may be inferred.

As shown in the table above, the VIF values for each independent variable remain under 10 (VIF < 10), namely Community Participation (X1) = 2.081, Accountability (X2) = 2.191, and Transparency (X3) = 1.815. In conclusion, no multicollinearity exists among the independent variables.

e. Multiple Linear Regression Test

Table 8. Multiple Linear Regression Test Results

Coefficients <sup>a</sup>					
		Unstandardized Coefficients	Standardized Coefficients	t	Sig
Model	B	Std. Error	Beta		
1	(Constant)	3.201	5.357		.598
	X1	.163	.105	.188	1.551
	X2	.215	.117	.229	1.841
	X3	.412	.112	.418	3.694

a. Dependent Variable: Village Fund Management

Source: SPSS Version 26 Output (Processed by Researchers)

According to the table above, the regression equation is as follows:

$$Y = 3.201 + 0.163 X_1 + 0.215 X_2 + 0.412 X_3 + e$$

f. F-test

Table 9. F-Test Results

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	445.975	3	148.658	25.332	.000 <sup>b</sup>
	Residual	387.468	66	5.871		
	Total	883.443	69			

a. Dependent Variable: Village Fund Management

b. Predictors: (Constant), Community Participation, Accountability, Transparency

Source: SPSS Version 26 Output (Processed by Researchers)

The above table's F-test (ANOVA) findings indicate a significant value of 0.00, which is less than 0.05. This indicates that village fund management (Y) is significantly impacted by community

participation (X1), accountability (X2), and transparency (X3).

g. T-test

Table 10. T-Test Results

Coefficients <sup>a</sup>					
		Unstandardized Coefficients	Standardized Coefficients	t	Sig
Model	B	Std. Error	Beta		
1	(Constant)	3.201	5.357		.598
	X1	.163	.105	.188	1.551
	X2	.215	.117	.229	1.841
	X3	.412	.112	.418	3.694

a. Dependent Variable: Village Fund Management

Source: SPSS Version 26 Output (Processed by Researchers)

The Community Participation variable (X1) shows a significance value of  $0.126 > 0.05$  threshold. Therefore, community participation partially does not significantly influence village fund management. The Accountability variable (X2) has a significance value of  $0.040$ , which is less than  $0.05$  ( $0.040 < 0.05$ ). This suggests that accountability has a major impact

on village fund management when evaluated separately.

With a significance value of  $0.00$ , the Transparency variable (X3) is below the  $0.05$  cutoff. As a result, village fund management is significantly impacted by transparency.

**h. Coefficient of Determination Test ( $R^2$ )**

Table 11. Results of the Coefficient of Determination ( $R^2$ ) Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.732 <sup>a</sup>	.535	.514	2.423
a. Predictors: (Constant), Community Participation, Accountability, Transparency				

Source: SPSS Version 26 Output (Processed by Researchers)

The coefficient of determination ( $R^2$ ) is  $0.535$  based on Table 11 above. We can conclude or interpreted to mean that the ability of the variables community participation (X1), accountability (X2), and transparency (X3) to influence village management is  $0.535$  or  $53.5\%$ , Factors other than those covered in this study account for the remaining  $46.5\%$ .

**Discussion**

**a. The Effect of Community Participation on Village Fund Management**

Considering the results of the partial test, the significance value is  $0.126$ , which is higher than the alpha level of  $0.05$  ( $0.126 > 0.05$ ). This finding indicates that community participation does not have a significant effect on village fund management in the villages of Renah Pamenang Subdistrict. Therefore, H1 is rejected, indicating that village fund management in the area is not greatly impacted by community participation.

**b. The Effect of Accountability on Village Fund Management**

The chi-square test findings show that the p-value is  $0.040$ , which is less than the alpha threshold of  $0.05$  ( $0.040 < 0.05$ ). This finding suggests that village fund management in the communities of

Renah Pamenang Subdistrict is significantly impacted by accountability. Therefore, H2 is accepted, meaning that accountability significantly influences the management of village funds across the villages in Renah Pamenang Subdistrict.

**a. The Effect of Transparency on Village Fund Management**

The chi-square test findings showed a p-value of  $0.000$ , which is less than the significance limit of  $0.05$  ( $0.000 < 0.05$ ). This result suggests that the management of village funds in every village in the Renah Pamenang Subdistrict is significantly impacted by transparency. Based on these findings, H3 is accepted. This means that transparency has a significant effect on village fund management across the villages in Renah Pamenang Subdistrict. This means that as transparency increases in villages throughout the Renah Pamenang Subdistrict, When transparency improves, the management of village funds in these villages also becomes more effective. Conversely, a decline in transparency may weaken the quality of village fund management in the villages of Renah Pamenang Subdistrict.

### **b. The Influence of Community Participation, Accountability, and Transparency on the Management of Village Funds**

The simultaneous test results showed a significance value of 0.000, which is less than the alpha threshold of 0.05 ( $0.000 < 0.05$ ). This finding shows that community participation, accountability, and transparency collectively have a significant effect on village fund management in the villages of Renah Pamenang Subdistrict. Therefore, H4 is accepted, meaning that these three variables jointly influence village fund management across all villages in Renah Pamenang Subdistrict. This means that as community participation, accountability, and transparency of the village government in the Renah Pamenang Subdistrict increase, the management of village funds will also improve. Conversely, a decline in community participation, accountability, and transparency will also negatively impact the management of village funds across all villages in Renah Pamenang Subdistrict.

### **CONCLUSION**

Based on the findings on the influence of community participation, accountability, and transparency on village fund management across the villages of Renah Pamenang Subdistrict, several conclusions can be drawn. Community participation, when examined individually, does not affect village fund management. This suggests that public involvement in the planning, implementation, and supervision of village fund use has not been strong enough to directly improve the quality of fund management. In contrast, accountability has a significant effect on village fund management. The stronger the accountability applied by the village government, the better the quality of village fund management. Transparency also has a significant influence, indicating that openness in managing and reporting village funds plays an important role in improving the effectiveness and quality of village fund management in Renah Pamenang Subdistrict. Overall, the three variables community participation, accountability, and transparency have been shown to simultaneously influence village fund management.

To get more reliable results, it is advised that future researchers expand the scope of their study to cover many subdistricts. It is also suggested that future studies incorporate civil servant competence as an independent variable. For research references, the article by Yusnida & Ayu (2024), titled "The Influence of Civil Servant Competence, Organizational Commitment, Community Participation, Accountability, and Transparency on Village Financial Management, and the article by Masruroh et al. (2024) titled The Influence of Accountability, Transparency, Community Participation, and Village Official Competence on Village Fund Management in Villages in Karimun Regency.

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