

The Effect of Transparency and Community Participation on Village Fund Management Accountability

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Abstract

This study aims to analyze the effect of transparency and community participation on the accountability of Village Fund management in Pasir Utama Village, Rambah Hilir District. This study employed a quantitative approach with data obtained through questionnaires distributed to 50 respondents, consisting of village officials, the Village Consultative Body (BPD), Village Community Institutions (LKD), the heads of neighborhood associations (RW/RT), and active community members who participate in village deliberations. Data were analyzed using multiple linear regression with the assistance of SPSS software. The results show that transparency has a positive and significant effect on the accountability of Village Fund management. Community participation also has a positive and significant effect on the accountability of Village Fund management. Simultaneously, transparency and community participation have a positive and significant effect on the accountability of Village Fund management in Pasir Utama Village, Rambah Hilir District.

Introduction

Village governance plays an important role in supporting the success of national development, as the village represents the level of government closest to the community. Accordingly, village governance and financial management are required to apply the principles of good governance, particularly transparency, community participation, and accountability, so that Village Fund management can be conducted responsibly, appropriately targeted, and provide tangible benefits for the community. Since the enactment of Law No. 6 of 2014 on Villages, village governments have been granted authority to independently regulate and manage the interests of their communities, including village financial management. One form of central government support for village development is the Village Fund policy, financed through the State Revenue and Expenditure Budget (APBN) and allocated to villages to finance the administration of village governance, development implementation, community development, and community empowerment (Ministry of Finance of the Republic of Indonesia, 2021). According to the Ministry of Finance of the Republic of Indonesia (2023), the government has disbursed Village Funds to more than 74,000 villages across Indonesia, with a cumulative value exceeding Rp500 trillion since 2015. The magnitude of this allocation requires village governments to manage funds accountably, transparently, and with community participation.

However, the substantial scale of Village Fund allocation also carries an increased risk in its management. Limited human resources, weak internal control systems, and low public oversight can contribute to inefficiency and irregularities in Village Fund management. The Audit Board of the Republic of Indonesia (2023), in its Summary of Examination Results, stated that weaknesses remain in internal control systems and non-compliance with statutory regulations in village financial management, including inappropriate budget use, weak financial administration, and insufficient transparency in conveying village financial information to the community; a condition that limits the community's ability to influence government decisions and to help ensure that development programs genuinely serve community welfare (Musfirah, Alam, Shaleh, & Ibrahim, 2021). This condition indicates that Village Fund management accountability still needs improvement, consistent with cases found in various regions of Indonesia, such as delays in submitting accountability documents affecting the timeliness of Village Fund disbursement, and cases of

Direct Cash Assistance from Village Funds (BLT-DD) being distributed to recipients who did not meet eligibility criteria or were already registered for other social assistance programs, findings broadly consistent with studies documenting similar transparency shortfalls in other village fund management contexts across Indonesia (Darwin, Sadik, Syahribulan, & Abdullah, 2021).

Such governance weaknesses also appear to be present at the research site, Pasir Utama Village, Rambah Hilir District. Based on preliminary observation and interviews with several community leaders, transparency in Pasir Utama Village remains suboptimal; the dissemination of information regarding the Village Revenue and Expenditure Budget (APBDes) and Village Fund realization reports remains limited. Meanwhile, community participation in the Village Development Planning Deliberation (Musrenbangdes) also tends to be low and dominated by village officials, with some residents remaining insufficiently accommodated, contributing to skepticism regarding the accountability of physical and empowerment program implementation. Administrative constraints, such as delays in preparing accountability reports, have also occurred on several occasions.

One factor believed to affect the accountability of Village Fund management is transparency, defined as the openness of village government in conveying information regarding the planning, implementation, and realization of Village Fund use to the community, a form of openness also mandated by Ministry of Home Affairs Regulation No. 20 of 2018, which affirms that village financial management must be conducted transparently and accountably. Research by Lihawa, Noholo, and Lukum (2025) demonstrated that transparency has a positive and significant effect on the accountability of Village Fund management; the more open village financial information is, the higher the level of community oversight over village government.

In addition to transparency, community participation also plays an important role in improving the accountability of Village Fund management, encompassing residents' involvement in village deliberations, the preparation of village government work plans, activity implementation, and oversight of Village Fund use. Research conducted by Aprilya and Fitria (2020) found that community participation has a positive effect on the accountability of Village Fund management, consistent with the findings of Nurfitri and Ratnawati (2023), who found that transparency, accountability, and community participation simultaneously affect the quality of Village Fund Allocation management. Further, research by Pebrianti (2021) concluded that transparent, accountable, and participatory Village Fund management not only improves accountability but also directly contributes to improved village community empowerment, indicating that Village Fund management becomes more effective when the community is actively and openly involved.

Based on preliminary observation in Pasir Utama Village, Rambah Hilir District, some community members have not obtained comprehensive information regarding Village Fund use, and the level of community attendance at village deliberation and development oversight activities also remains suboptimal. This condition indicates that transparency and community participation still need to be improved for Village Fund management accountability to be fully realized; without adequate information and active community involvement, community oversight of Village Fund use becomes less effective. Accordingly, the researcher is interested in conducting a study entitled “The Effect of Transparency and Community Participation on the Accountability of Village Fund Management in Pasir Utama Village, Rambah Hilir District,” expected to provide quantitative empirical evidence and serve as material for evaluation and input for village government in improving the quality of sustainable village financial governance.

Literature Review and Hypotheses Development

The Effect of Transparency on Village Fund Management Accountability

Transparency is one of the primary principles of good governance, requiring government to disclose information to the public clearly, accurately, and in an easily accessible manner, allowing the community to understand the process and outcome of decision-making in public resource management and to participate in overseeing its implementation, consistent with the view that accountability itself is fundamentally the obligation of a party entrusted with responsibility to explain and account for its performance, decisions, and financial management to those it is

answerable to, particularly the community (Mardiasmo, 2018). In Village Fund management, transparency refers to the openness of village government in conveying information related to planning, implementation, use, and accountability of Village Fund to the community, encompassing the availability and accessibility of budget documents, a regulatory framework guaranteeing openness, and the clarity of information within budget documents and Village Fund use reports (Pusida, Rares, & Mambo, 2021). Transparency practice in Village Fund management includes openly conveying budget and fund-realization information to the community through village information boards, village deliberation meetings, or digital platforms, and has been found to strengthen the effectiveness of planning and oversight of Village Fund use, while also playing an important role in building public trust in village government; conversely, insufficient information disclosure has been found to leave community oversight functioning suboptimally and to increase the risk of irregularities in fund use (Tahir, Syadaruddin, & Muhtar, 2025; Rahmah & Nor, 2025). Based on the theory and empirical findings above, the following hypothesis is proposed:

H1: Transparency has a positive and significant effect on the accountability of Village Fund management in Pasir Utama Village, Rambah Hilir District.

The Effect of Community Participation on Village Fund Management Accountability

Community participation refers to the active involvement of residents in every stage of the governance process, including in the planning, implementation, reporting, and oversight of Village Fund management, positioning the community not merely as an object of development but also as a subject and overseer of public policy implementation, consistent with the classical view that participation encompasses people's involvement in decision-making processes, in implementing programs, in sharing the benefits of development programs, and in evaluation efforts (Cohen & Uphoff, 1980). In the context of Village Fund management, community participation means the community takes part in preparing the draft Village Government Work Plan (RKPDDes) and Village Revenue and Expenditure Budget (APBDDes), participates in village deliberations, and is involved in overseeing fund-use realization to ensure appropriately targeted use, a form of involvement that not only provides input regarding activities to be financed by the Village Fund but also strengthens the social oversight function so that the community can monitor the implementation of planned activities (Mega Silvia, Agustini, Sartika, Nafsiah, & Julianti, 2023). Empirical research indicates that community participation levels in Village Fund management vary considerably across regions, with some studies finding that although communities generally recognize the importance of involvement in Village Fund management, participation in implementation, evaluation, and oversight remains relatively low in several villages, so its impact on daily community life is still perceived as limited (Harefa, 2024; Rama & Setiawan, 2019). Based on the theory and empirical findings above, the following hypothesis is proposed:

H2: Community participation has a positive and significant effect on the accountability of Village Fund management in Pasir Utama Village, Rambah Hilir District.

The Simultaneous Effect of Transparency and Community Participation on Village Fund Management Accountability

Transparency and community participation are two complementary elements in realizing good village governance; transparency provides the information the community needs, while participation enables the community to make use of that information to engage in oversight and evaluation of Village Fund management. Research by Sari and Abdullah (2017) and Fadhal et al. (2021) demonstrated that transparency and community participation simultaneously have a positive and significant effect on the accountability of Village Fund management. Based on the theory and empirical findings above, the following hypothesis is proposed:

H3: Transparency and community participation simultaneously have a positive and significant effect on the accountability of Village Fund management in Pasir Utama Village, Rambah Hilir District.

Research Methods

The object of this study is Village Fund management in Pasir Utama Village, Rambah Hilir District, Rokan Hulu Regency. This study employed an explanatory research design, aiming to explain the causal relationship between research variables and test previously formulated hypotheses (Fauziah, 2023), specifically examining the effect of transparency and community participation on Village Fund management accountability using a survey method with a questionnaire instrument.

The population in this study consists of parties with involvement, knowledge, and connection to the administration of governance and Village Fund management in Pasir Utama Village, comprising internal parties (village government, the Village Consultative Body/BPD, and Village Community Institutions/LKD) and external parties (heads of neighborhood associations/RW/RT and community members who actively participate in village activities and forums, particularly those who have attended Village Deliberations), totaling 70 people. The sampling technique used was proportionate stratified random sampling, applied because the population consists of several groups with differing characteristics, so that each group must be proportionally represented according to its number within the population (Sugiyono, 2020). Based on this technique, a sample of 50 respondents was determined, comprising 8 village officials, 6 BPD members, 4 LKD members, 23 RW/RT heads, and 9 active community members.

The type of data used in this study is primary data, obtained directly by the researcher from respondents through a questionnaire distributed online, using a five-point Likert scale ranging from Strongly Disagree (1) to Strongly Agree (5) (Sugiyono, 2020). The dependent variable, Village Fund Management Accountability (Y), refers to village government's capacity to account for the entire Village Fund management process to the community and the relevant higher authorities, both administratively, financially, and morally, measured through the indicators of planning accountability, implementation accountability, administration accountability, reporting accountability, and accountability for responsibility (Gulo & Kakisina, 2021; Temalagi & Anakotta, 2021). Transparency (X1) refers to the openness of village government in providing complete, clear, and easily accessible information regarding the entire Village Fund management process, measured through the indicators of openness of Village Fund management information, ease of information access, clarity and completeness of information, timeliness of information delivery, and information publication media (Pusida, Rares, & Mambo, 2021). Community Participation (X2) refers to the community's active involvement at every stage of Village Fund management, from planning to evaluation, measured through the indicators of involvement in planning, involvement in activity implementation, involvement in oversight, involvement in evaluation, and awareness of rights and responsibilities (Harefa, 2024).

Prior to the main analysis, instrument testing was carried out through validity testing (Pearson Product Moment correlation, with an item declared valid if its calculated *r*-value exceeds the *r*-table value and its significance value is below 0.05) and reliability testing using Cronbach's Alpha, with an instrument declared reliable if its Alpha value is at least 0.60 (Ghozali, 2021; Sekaran & Bougie, 2016). Data were analyzed using multiple linear regression with the assistance of SPSS, comprising classical assumption tests (normality tested using the One-Sample Kolmogorov-Smirnov test, in which a significance value above 0.05 indicates normally distributed residuals; multicollinearity tested using Tolerance and Variance Inflation Factor/VIF values, in which a Tolerance above 0.10 and a VIF below 10 indicate the absence of multicollinearity; and heteroscedasticity tested using the Glejser method, in which a significance value above 0.05 for each independent variable indicates the absence of heteroscedasticity), multiple linear regression analysis with the model $Y = a + b_1X_1 + b_2X_2 + e$, the coefficient of determination (R^2) test, and hypothesis testing through the partial test (t-test) and simultaneous test (F-test) at a 5% significance level (Ghozali, 2021).

Results and Discussion

Of the 50 questionnaires distributed, all were returned and usable, resulting in a 100% response rate. Based on gender, the majority of respondents were male (36 people or 72%). Based

on age, the majority of respondents (27 people or 54%) were aged 30–50 years. Based on final education, respondents were fairly evenly distributed, with SMA/SMK and Bachelor's degree (S1) holders each comprising the largest groups (12 people or 24% each). Based on length of residence in the village, the majority of respondents (25 people or 50%) had lived in the village for 21–30 years.

Validity testing showed that all items across the three variables had a calculated *r*-value greater than the *r*-table value (0.279) and a significance value of 0.000, so all items were declared valid. Reliability testing showed Cronbach's Alpha values of 0.952 for Transparency, 0.952 for Community Participation, and 0.890 for Village Fund Management Accountability, all exceeding the 0.60 threshold, so the research instrument is declared reliable.

Classical assumption testing shows that the residual data is normally distributed, with an Asymp. Sig. (Kolmogorov-Smirnov) value of 0.200, greater than 0.05. No multicollinearity is present, as both independent variables have a Tolerance value of 0.975 (greater than 0.10) and a VIF value of 1.026 (less than 10). No heteroscedasticity is present, based on the Glejser test, in which Transparency obtained a significance value of 0.204 and Community Participation a significance value of 0.270, both greater than 0.05, so the regression model is suitable for hypothesis testing.

Table 1. Multiple Linear Regression and t-Test Results

Variable	B	Beta	t	Sig.
(Constant)	4.888		4.164	0.000
Transparency (X1)	0.234	0.595	6.858	0.000
Community Participation (X2)	0.221	0.464	5.350	0.000

Source: SPSS Data Processing Results, 2026. Dependent Variable: Village Fund Management Accountability; *t*-table ($\alpha = 0.05$, $df = 47$) = 2.012

Based on Table 1, the regression equation obtained is $Y = 4.888 + 0.234X1 + 0.221X2 + e$. The constant value of 4.888 indicates that when Transparency and Community Participation are held at zero, Village Fund Management Accountability is estimated at 4.888. Both regression coefficients are positive, indicating that an increase in either Transparency or Community Participation is associated with an increase in Village Fund Management Accountability.

Table 2. F-Test and Coefficient of Determination Results

R	R Square	Adjusted R Square	F-calculated	Sig.
0.810	0.656	0.641	44.741	0.000

Source: SPSS Data Processing Results, 2026. Predictors: (Constant), Community Participation, Transparency

The *t*-test results in Table 1 show that Transparency obtained a calculated *t*-value of 6.858 ($> t$ -table 2.012) with a significance value of 0.000 (< 0.05), so H1 is accepted: Transparency has a positive and significant effect on Village Fund Management Accountability. Community Participation obtained a calculated *t*-value of 5.350 ($> t$ -table 2.012) with a significance value of 0.000 (< 0.05), so H2 is accepted: Community Participation has a positive and significant effect on Village Fund Management Accountability. The F-test result in Table 2 shows a calculated F-value of 44.741 ($> F$ -table 3.20) with a significance value of 0.000 (< 0.05), so H3 is accepted: Transparency and Community Participation simultaneously have a significant effect on Village Fund Management Accountability. The Adjusted R Square value of 0.641 indicates that the two independent variables jointly explain 64.1% of the variation in Village Fund Management Accountability, while the remaining 35.9% is explained by other factors outside the research model.

The Effect of Transparency on Village Fund Management Accountability

The *t*-test result shows that Transparency has a positive and significant effect on Village Fund Management Accountability in Pasir Utama Village ($t = 6.858 > t$ -table 2.012; Sig. = 0.000 < 0.05), so H1 is accepted. This finding indicates that the higher the level of transparency applied by the village government, the higher the resulting level of Village Fund management accountability. Transparency is a form of village government openness in providing information regarding planning, implementation, administration, and reporting of Village Fund use to the

community; this openness gives the community the opportunity to obtain clear information regarding Village Fund management so that they can carry out an oversight function over every activity implemented by the village government. The application of transparency encourages village officials to carry out their duties in accordance with applicable provisions, since every use of the budget can be known and evaluated by the community; transparency thus not only improves community trust in village government but also encourages more responsible, effective Village Fund management that is free from irregularities. This finding is consistent with the view that village governments applying transparency in resource use are able to build stronger community trust, further reinforced by the observation that limited transparency and outreach tend to leave community oversight functioning suboptimally (Tahir, Syadaruddin, & Muhtar, 2025; Rahmah & Nor, 2025). This finding is also consistent with prior research finding that transparency has a positive and significant effect on Village Fund management accountability (Wida, Supatmoko, & Kurrohman, 2017; Putri, Sudiana, & Putra, 2021).

The Effect of Community Participation on Village Fund Management Accountability

The t-test result shows that Community Participation has a positive and significant effect on Village Fund Management Accountability in Pasir Utama Village ($t = 5.350 > t\text{-table } 2.012$; $\text{Sig.} = 0.000 < 0.05$), so H2 is accepted. This finding indicates that the higher the level of community participation in Village Fund management, the higher the resulting level of Village Fund management accountability. Community participation is the active involvement of the community at every stage of Village Fund management, from planning, implementation, and oversight, through to evaluation of village development programs; such involvement allows the community to provide input, convey aspirations, and carry out oversight over Village Fund use, so that its management becomes more transparent and accountable. High community participation also encourages the village government to manage Village Fund more openly, effectively, and in accordance with community needs; through community involvement in village deliberations and oversight activities, the village government becomes more careful in decision-making and in using the allocated budget, a condition that can improve the quality of village governance while strengthening Village Fund management accountability. This finding is consistent with the view that community involvement in decision-making, program implementation, and evaluation processes forms an essential part of genuine participation (Cohen & Uphoff, 1980). This finding is also consistent with prior research finding that community participation has a positive and significant effect on Village Fund management accountability (Sari & Abdullah, 2017; Rama & Setiawan, 2019).

The Simultaneous Effect of Transparency and Community Participation on Village Fund Management Accountability

The F-test result shows a significance value of 0.000 (< 0.05), so H3 is accepted: Transparency and Community Participation simultaneously have a significant effect on Village Fund Management Accountability in Pasir Utama Village. This finding indicates that Village Fund management accountability is not influenced by a single factor alone, but is the result of a combination of several aspects of village governance; transparency makes a substantial contribution through information openness to the community, while community participation plays a role in strengthening the oversight function over Village Fund management implementation, so that the two variables complement one another in realizing accountable Village Fund management. The coefficient of determination analysis shows an R Square value of 0.656, meaning that Transparency and Community Participation jointly explain 65.6% of the variation in Village Fund Management Accountability, while the remaining 34.4% is influenced by other factors outside the research model, such as village apparatus competence, internal control systems, organizational commitment, information technology use, or oversight effectiveness. This finding is consistent with the view that transparency and community participation are two complementary principles in the administration of government, and is further supported by prior research finding that transparency and community participation simultaneously have a positive and significant effect on Village Fund management accountability (Sari & Abdullah, 2017; Fadhal et al., 2021).

Implication and Conclusion

Based on the results of the analysis and discussion, it can be concluded that Transparency has a positive and significant effect on Village Fund Management Accountability in Pasir Utama Village, Rambah Hilir District (H1 accepted); Community Participation has a positive and significant effect on Village Fund Management Accountability (H2 accepted); and Transparency and Community Participation simultaneously have a significant effect on Village Fund Management Accountability (H3 accepted), jointly explaining 65.6% of its variation, while the remaining 34.4% is explained by factors outside this study.

These findings imply that the village government of Pasir Utama Village is encouraged to maintain and improve transparency at every stage of Village Fund management, ensuring that information regarding planning, implementation, budget realization, and accountability is conveyed openly, accessibly, and comprehensibly to the community, while also providing broader space for the community to voice opinions, offer input, and oversee Village Fund use. The community is encouraged to increase its concern for and involvement in Village Fund management, from planning through oversight, not only by attending village deliberations but also by offering constructive suggestions and criticism and monitoring Village Fund use, so that its management can proceed more transparently and accountably. Future researchers are recommended to incorporate other variables believed to affect Village Fund Management Accountability, such as village apparatus competence, internal control systems, information technology use, organizational commitment, human resource quality, and internal and external oversight, in order to obtain a more comprehensive research model.

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