

The Role of Community Participation, Apparatus Capacity, and Monitoring Systems in Improving Village Fund Accountability

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Abstract

This study aims to analyze the influence of community participation, apparatus capacity, and the monitoring system on the accountability of Village Fund management in Barumon Tengah District, Padang Lawas Regency. Using a quantitative approach with an associative method, this study involved a population of village officials and beneficiaries of the Village Fund. A sample of 60 respondents was selected through a purposive sampling technique. Data were collected via questionnaires and in-depth interviews, then analyzed using multiple linear regression with the help of SPSS version 25. The results showed that partially, community participation, apparatus capacity, and the monitoring system had a positive and significant effect on the accountability of Village Fund management. The monitoring system had the most dominant influence. Simultaneously, the three variables had a significant effect ($F_{count} = 40.980$ significance 0.000), with a coefficient of determination (R^2) of 0.683, which explained 68.3% of the variation in accountability, while 31.7% was influenced by other factors such as leadership, commitment, and public transparency. These findings confirm that increasing accountability in Village Fund management requires synergy between the community, apparatus, and an effective monitoring system. Village governments need to strengthen community participation in deliberations, increase the capacity of officials through ongoing training, and improve transparent and participatory monitoring mechanisms to support more accountable Village Fund governance.

INTRODUCTION

Since the enactment of Village Law No. 6 of 2014, villages in Indonesia have been given broader authority to manage development. The government has also distributed significant Village Funds. By 2024, the total Village Funds distributed to more than 74,000 villages will reach IDR 71 trillion. With such substantial funds, villages are expected to improve public services, encourage development, and empower communities. However, the larger the funds managed, the greater the demands for transparency, participation, and accountability (Pipit, et al., 2020).

Pasar Binanga Village in Barumon Tengah District, Padang Lawas Regency, is a recipient of Village Funds. In 2024, the village received an allocation of approximately IDR 900 million. These funds were used for infrastructure development, community empowerment, and Direct Cash Assistance (BLT). Although the Village Funds are operational, issues remain. Based on media reports and preliminary research conducted with village officials, the management of Village Funds in Pasar Binanga still poses challenges related to community participation, apparatus capacity, oversight systems, and accountability.

First, community participation. Local media outlet Bidikkasusnews, in a report titled "BLT Distribution in Pasar Binanga Village Monitored by Barumon Tengah Subdistrict Head" written by Ali Sakti Hasibuan on May 29, 2020, reported on the distribution of 2020 BLT in Pasar Binanga. According to the statement of the Head of Pasar Binanga Village, Amril Fauzi Hasibuan, the

number of BLT recipients in the village is 36 families, with funds taken from the 2020 Village Fund. Amril Fauzi Hasibuan added that he initially proposed 137 families, but only 36 families received approval. This raises questions about the extent to which the community is truly involved in the process of proposing and determining aid recipients. From the results of pre-research, Mr. Endar said that the community was indeed invited to the meeting, but most only attended to sign the roll call. When it comes to technical discussions such as the Budget Plan (RAB) and accountability reports, residents tend to remain silent because they do not understand. According to the theory (Cohen & Uphoff, 1980) stated that community participation in village development should encompass four stages: planning, implementation, utilization of results, and evaluation. Therefore, indicators of participation can be seen from residents' attendance at village meetings, their involvement in providing input, their involvement in development activities/gotong royong (mutual cooperation), the utilization of development results, and their involvement in activity evaluation. The situation at Binanga Market shows that these indicators have not been optimally implemented, as community participation remains largely formal.

Second, the capacity of village officials. Village officials play a key role in managing Village Funds. However, their capacity remains limited. In 2021, the media outlet Bidikkasusnews, in a report titled "Pasar Binanga Village Officials Use Fake Diplomas," written by Ali Sakti Hasibuan on April 29, 2021, highlighted a case of alleged use of a fake diploma by a Pasar Binanga Village official. According to the Head of the Barumon Tengah District, the case is currently under investigation by the police, and the village official is suspected of using a fake diploma to fulfill job requirements (Hasibuan, 2021). From pre-research, Mr. Endar also stated that training for village officials is rarely conducted. Even if it is, it's only for two days with heavy material, so not everyone understands it. According to Grindle (1980), cited in the research (Longa et al., 2025), Bureaucratic capacity is influenced by three aspects: individual competence, institutional capacity, and environmental support. Based on this theory, indicators of village apparatus capacity can be seen from the level of education and training they have received, their understanding of Village Fund regulations, the existence of standard operating procedures (SOPs) and a clear division of tasks, and the availability of external support such as training and supervision from the sub-district/district level. The findings at Binanga Market indicate that some of these indicators have not been met, thus apparatus capacity is not yet fully adequate.

Third, the oversight system. Ideally, Village Fund oversight should be conducted at several levels: the Village Consultative Body (BPD), the sub-district, and the community (Yuni Tirtasari Siallagan & Kusmilawaty, 2023). However, in reality, it is not yet optimal. According to (Apriani et al., 2023), The BPD usually only becomes active at the end of the year, when the accountability report is due. The sub-district also intervenes more when problems are reported, rather than routinely. Meanwhile, the community only monitors informally, for example by commenting after construction is completed. According to (Fayol, 1954), Supervision is an important management function that must be carried out continuously, not just occasionally (COSO, 2012) also emphasized that weak internal controls open up opportunities for irregularities. Based on this theory, oversight indicators can be seen from the extent to which the Village Consultative Body (BPD) carries out its oversight function from planning to reporting, the role of the sub-district in monitoring, community involvement in oversight, and follow-up on oversight results. In Binanga Market, some of these indicators have not been implemented effectively, as oversight tends to be formalistic.

Fourth, accountability of Village Funds. Accountability means that managers must be accountable to the public for the use of funds. According to (Edowai et al., 2021), said that public accountability must fulfill the aspects of transparency, clarity, and accessibility. The results of pre-research with (Milenia et al., 2023) and (Pasaribu et al., 2023) Research shows that Village Fund reports in Binanga Market are usually only announced once during a deliberation meeting. Information boards are rarely used, leaving many residents unaware of budget details. Accountability reports are also inconsistently announced, sometimes only once a year. When residents ask questions or make complaints, the response from the village head, other officials, and the sub-district office is often suboptimal. Edowai's theory suggests that accountability indicators include information transparency, openness of reports, public access to questions/complaints, clarity of report content, and follow-up on public complaints. The situation at Binanga Market indicates that several of these accountability indicators have not been met.

From the description above, it is clear that Binanga Market faces problems in almost all variables. Participation remains a formality, apparatus capacity is inadequate, oversight is weak, and accountability is not fully transparent. While previous research has addressed these factors, most have focused on only one or two variables. Few studies have examined all four variables simultaneously, focusing on Pasar Binanga Village. This represents both a research gap and a novelty in this study.

The purpose of this study is to analyze the role of community participation, apparatus capacity, and the monitoring system in improving Village Fund accountability in Pasar Binanga Village, Barumun Tengah District. The results are expected to provide a more concrete picture of how Village Fund accountability operates in Barumun Tengah and provide input for improving village governance in the future.

METHODS

This study uses a mixed methods approach with an associative research type, as it aims not only to describe empirical conditions in the field, but also to examine the influence of community participation, apparatus capacity, and the monitoring system on the accountability of Village Fund management in Pasar Binanga Village, Barumun Tengah District, Padang Lawas Regency. This approach allows for in-depth qualitative analysis, while also examining the relationships between variables through statistical analysis (Rahmani, 2022).

The research was conducted from February 20 to 25, 2025, at the Barumun Tengah Sub-district Office. This study used two types of data: primary and secondary data. Primary data were obtained through in-depth interviews with the Head of Barumun Tengah Sub-district, Mr. Raja Sulong Hasibuan; the Head of the Packaging Section, Mrs. Eva Santy Rambe; and the Head of Village Planning, Mr. Endar Muda Dalimunthe. Furthermore, the researchers also conducted interviews with several community members to explore their perceptions of the Village Fund management process. Primary data were strengthened by distributing questionnaires to respondents selected as research samples. Meanwhile, secondary data were collected from various published documents of village activities, online news containing information related to Village Fund management in the research area, and scientific literature from relevant previous studies as supporting references for this research analysis.



Figure 1. Observation documentation with the Barumun Tengah sub-district.

Source: Personal documentation (February 2025)

The study population was the entire population of Barumun Tengah District, totaling 8,445 people. The sample was determined using the Slovin formula with a margin of error of 12.8% (0.128) as follows:

$$\begin{aligned} n &= \frac{N}{1+N(e)^2} \\ &= \frac{8.445}{1+8.445(0,128)^2} \\ &= \frac{8.445}{1+8.445(0,0164)} \\ &= \frac{8.445}{140,75} = 61 \end{aligned}$$

Information:

n = sample size/number of respondents

N = population size

e = The level of tolerance for error (margin of error) set by the researcher

Based on these calculations, the minimum number of respondents for this study was 61. This number was deemed representative enough to provide a snapshot of community perceptions of Village Fund management, while adjusting for time constraints and field conditions.

The questionnaire was developed based on relevant research indicators:

1. Community participation (X1): planning, implementation, utilization of results, evaluation.
2. Apparatus capacity (X2): competence, understanding of regulations, training, SOPs.
3. Supervisory system (X3): supervision by the Village Consultative Body (BPD), sub-district, and community, and follow-up.
4. Village Fund accountability (Y): transparency, clarity of reports, accessibility of information, and response to complaints.

The data in this study were analyzed through two stages: qualitative analysis and quantitative analysis. Qualitative analysis was conducted by reducing interview data, systematically presenting field findings, and drawing conclusions related to the phenomenon of Village Fund management based on information obtained from informants. Next, quantitative analysis was conducted using multiple linear regression through the SPSS version 25 application to test the influence of independent variables on the dependent variable. The testing stages included a t-test to determine partial effects, an F-test to test simultaneous effects, a coefficient of determination (R^2) to determine the model's ability to explain the dependent variable, and the preparation of a regression

equation model as a basis for interpreting the influence of each research variable (Hardani, Ustiawaty, 2017).

RESULTS AND DISCUSSION

Quantitative Research Results

Research Instrument Testing

1. Validity Test

Validity testing was conducted to determine the extent to which the statement items in the research instrument were able to measure the intended variables, namely Community Participation (X₁), Apparatus Capacity (X₂), Supervisory System (X₃), and Village Fund Accountability (Y). The test was conducted on 61 respondents. Based on the distribution of *r* values with degrees of freedom (df) = $n - 2 = 59$ and a significance level of 5%, the *r*_{table} value was obtained as 0.252. The results of the instrument validity test are presented in the following table.

Table 1. Validity Test

Variable	Item	<i>r</i> _{hitung}	<i>r</i> _{table}	Information
Community Participation (X ₁)	1	0.699	0,252	valid
	2	0.797	0,252	valid
	3	0.614	0,252	valid
	4	0.666	0,252	valid
	5	0.757	0,252	valid
	6	0.682	0,252	valid
	7	0.684	0,252	valid
Apparatus Capacity (X ₂)	1	0.715	0,252	valid
	2	0.801	0,252	valid
	3	0.808	0,252	valid
	4	0.810	0,252	valid
	5	0.441	0,252	valid
	6	0.572	0,252	valid
Surveillance System (X ₃)	1	0.807	0,252	valid
	2	0.786	0,252	valid
	3	0.771	0,252	valid
Village Fund Accountability (Y)	1	0.850	0,252	valid
	2	0.855	0,252	valid
	3	0.808	0,252	valid
	4	0.804	0,252	valid

The validity test results show that all statement items in each variable have a calculated *r* value greater than the table *r* (calculated *r* > table *r*). This indicates that each statement item in the instrument has a significant relationship with the total score of its respective variable. Thus, all instrument items are declared valid and can be used in this study.

2. Reliability Test

A reliability test was conducted to determine whether the statements in the questionnaire for each variable were consistent. The calculation results using SPSS software obtained Cronbach's

Alpha values for each Community Participation (X_1), Apparatus Capacity (X_2), Surveillance System (X_3), and Village Fund Accountability (Y) greater than 0.60 ($\alpha > 0.60$). This means that all statement items used in these variables are reliable and therefore suitable for use in research.

Table 2. Reliability Test

Variables	N of Items	Cronbach's Alpha	Information
X_1	7	0,822	Reliable
X_2	6	0,778	Reliable
X_3	3	0,695	Reliable
Y	4	0,849	Reliable

The table shows that the Cronbach's Alpha value for all variables is greater than 0.60 ($\alpha > 0.60$). This means that all statement items in each variable are reliable and therefore suitable for use in research.

Classical Assumption Test

1. Normality Test

Before conducting further analysis, a normality test was first performed on the research data to determine whether the data were normally distributed. This normality test is essential as a prerequisite for parametric statistical analysis.

**Table 3. Normality Test
One-Sample Kolmogorov-Smirnov Test**

			Unstandardized Residual
N			61
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		2.01589781
Most Extreme Differences	Absolute		.092
	Positive		.087
	Negative		-.092
Test Statistic			.092
Asymp. Sig. (2-tailed) ^c			.200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.		.206
	99% Confidence Interval	Lower Bound	.196
		Upper Bound	.217

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2065876471.

Based on the table of Kolmogorov-Smirnov normality test results for the residual values of the regression model between the independent and dependent variables, a significance value of 0.200 was obtained. Since the Asymp.Sig value is greater than 0.05 (> 0.05), it can be concluded

that the residual data is normally distributed. This means that the data can be used for further analysis using parametric regression statistical tests because it meets the normality requirements.

2. Heteroscedasticity Test

The heteroscedasticity test was performed using the Glejser test. The test results are shown in the following table.

Table 4. Heteroscedasticity Test
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.277	1.002		3.271	.002
	Community Participation	-.088	.046	-.338	-1.903	.062
	Apparatus Capacity	.064	.046	.218	1.412	.163
	Surveillance System	-.086	.075	-.167	-1.150	.255

a. Dependent Variable: ABS_RES

Based on the results of the Glejser test in the table above, the significance value of each variable was obtained, namely Community Participation (X_1) of 0.062, Apparatus Capacity (X_2) of 0.163 and Surveillance System (X_3) of 0.255. Because the significance value of the three variables is greater than 0.05 (> 0.05), it can be concluded that there are no symptoms of heteroscedasticity in this regression model. Thus, the residual variance is constant (homoscedasticity) and the regression model meets the classical assumptions so that it can be continued to the next stage of analysis.

3. Multicollinearity Test

A multicollinearity test was conducted to determine whether there was a correlation between the independent variables in the regression model. This test was conducted using Tolerance and VIF values. The test results are shown in the following table.

Table 5. Multicollinearity Test
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Community Participation	.472	2.117
	Apparatus Capacity	.623	1.605
	Surveillance System	.703	1.423

a. Dependent Variable: Village Fund Accountability

Based on the results of the multicollinearity test in the table above, the tolerance value for the Community Participation (X_1) variable was 0.472, Apparatus Capacity (X_2) was 0.623, and Surveillance System (X_3) was 0.703, which is greater than 0.10 (> 0.10). In addition, the VIF value for each variable, namely Community Participation (X_1) was 2.117, Apparatus Capacity (X_2) was

1.605, and Surveillance System (X₃) was 1.423, which is less than 10 (< 10). This indicates that there are no symptoms of multicollinearity in the regression model. Thus, the model meets the classical assumptions of multicollinearity and is suitable for further regression analysis.

Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the effect of the variables Community Participation (X₁), Apparatus Capacity (X₂), and Surveillance System (X₃) on Village Fund Accountability (Y). Based on the results of data processing using SPSS, the following results were obtained.

**Table 6. Multiple Regression Test
Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.472	1.716		-2.023	.048
	Community Participation	.228	.080	.311	2.872	.006
	Apparatus Capacity	.168	.078	.203	2.150	.036
	Surveillance System	.763	.128	.529	5.949	.000

a. Dependent Variable: Village Fund Accountability

Based on the calculation results in the table above, the resulting multiple linear regression equation is as follows:

$$Y = -3,472 + 0,228 X_1 + 0,168 X_2 + 0,763 X_3$$

The interpretation of each regression coefficient can be explained in the following description:

- 1) The constant of -3.472 indicates that if the variables Community Participation (X₁), Apparatus Capacity (X₂), and Surveillance System (X₃) are held constant (zero), then the Village Fund Accountability (Y) value is estimated at -3.472. This negative value only reflects the theoretical condition where there is no influence from the three independent variables, resulting in a low baseline level of accountability.
- 2) The regression coefficient for the Community Participation (X₁) variable of 0.228 indicates that each increase in the level of Community Participation, assuming other variables remain constant, will increase Village Fund Accountability by 22.8%. A positive coefficient indicates a positive effect, meaning that the higher the Community Participation, the higher the Village Fund Accountability.
- 3) The regression coefficient for the Apparatus Capacity (X₂) variable is also positive, at 0.168, meaning that each increase in Apparatus Capacity, assuming other variables remain constant, will increase Village Fund Accountability by 16.8%. Therefore, the higher the Apparatus Capacity, the higher the Village Fund Accountability.
- 4) Meanwhile, the regression coefficient for the Surveillance System (X₃) variable is 0.763, indicating that each increase in the Surveillance System, assuming other variables remain constant, will increase Village Fund Accountability by 76.3%. This positive and largest

coefficient value among the other variables indicates that the Surveillance System has the most dominant influence on Village Fund Accountability.

Hypothesis Testing

1. T-test

The t-test is used to partially examine the effect of each independent variable on the dependent variable. This test aims to determine whether each independent variable has a significant effect on the dependent variable. The test results are presented in the following table.

Table 7. T-Test Results
Coefficients^a

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.472	1.716		-2.023	.048
	Community Participation	.228	.080	.311	2.872	.006
	Apparatus Capacity	.168	.078	.203	2.150	.036
	Surveillance System	.763	.128	.529	5.949	.000

a. Dependent Variable: Village Fund Accountability

Based on the Coefficients Table, it is known that:

- 1) Community Participation (X_1) has a calculated t-value of $2.872 > t\text{-table} = 2.002$ and a significance value of $0.006 < 0.05$. This means that Community Participation (X_1) has a significant effect on Village Fund Accountability (Y).
- 2) Apparatus Capacity (X_2) has a calculated t-value of $2.150 > t\text{-table} = 2.002$ and a significance value of $0.036 < 0.05$. This means that Apparatus Capacity (X_2) has a significant effect on Village Fund Accountability (Y).
- 3) Surveillance System (X_3) has a calculated t-value of $5.949 > t\text{-table} = 2.002$ and a significance value of $0.000 < 0.05$. This means that Surveillance System (X_3) has a significant effect on Village Fund Accountability (Y).

2. F Test (Anova)

The ANOVA or F-test is used to simultaneously test the significance of a regression model, namely to determine whether all variables simultaneously influence the dependent variable. The test results can be seen in the following table.

Table 8. F Test Results
ANOVA^a

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	525.907	3	175.302	40.980	.000 ^b
	Residual	243.831	57	4.278		
	Total	769.738	60			

a. Dependent Variable: Village Fund Accountability

b. Predictors: (Constant), Surveillance System, Apparatus Capacity, Community Participation

Based on the results of the ANOVA test, the calculated F value = 40.980 with a significance value of 0.000. The F table value (df numerator = 3, df denominator = 57, $\alpha = 0.05$) is 2.766. Because the calculated F > F table (40.980 > 2.766) and Sig. < 0.05 (0.000 < 0.05), it can be concluded that the variables Community Participation, Apparatus Capacity, and Surveillance System simultaneously have a significant effect on Village Fund Accountability.

3. Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to measure the proportion of the dependent variable's variability that can be explained by the independent variables in a regression model. The coefficient of determination values are shown in the following table.

Table 9. Determination Coefficient Test
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.827 ^a	.683	.667	2.068

a. Predictors: (Constant), Surveillance System, Apparatus Capacity, Community Participation

Based on the Model Summary output results, a correlation coefficient (R) value of 0.827 was obtained, indicating a very strong positive relationship between the variables Community Participation (X_1), Apparatus Capacity (X_2), and Surveillance System (X_3) together with Village Fund Accountability (Y). Furthermore, the R Square value of 0.683 indicates that 68.3% of the variation that occurs in the Village Fund Accountability variable can be explained by these three independent variables. Meanwhile, the remaining 31.7% is influenced by other factors outside the model that are not discussed in this study.

Qualitative Research Results

Based on observations and in-depth interviews with the Head of Barumun Tengah District, the Head of the Community Welfare Section, and the Head of Village Planning, several key challenges in Village Fund management were identified. These findings enrich the quantitative results and provide a more comprehensive picture of the dynamics of budget management at the village level.

1. Uneven distribution of human resources

The first challenge is the uneven distribution of human resources (HR) among village officials. Officials have varying educational backgrounds and experiences, resulting in inconsistent competencies in managing the administration and technical aspects of Village Fund reporting. The Head of Barumun Tengah District stated:

"Training is held annually, both locally and from outside the region. But its effectiveness depends on the individual human resources. Some officials grasp the material quickly, while others require more extensive support."

This has led to delays in preparing reports, input errors in the Siskeudes application, and a lack of understanding of the latest technical guidelines in some villages. Furthermore, less competent officials often rely on village facilitators, resulting in slow and highly dependent processes on external parties.

2. BPD is less active in supervision

As the village's internal supervisory body, the Village Consultative Body (BPD) should be the primary supervisory body for Village Fund implementation. However, several villages have complained that the BPD is not performing its supervisory role optimally. According to the Sub-district Head:

"Sometimes the community reports directly to the sub-district. In fact, the report should go to the BPD first. But because the BPD is passive, the community skips that route."

The Head of Section Kemas also echoed the statement of the Barumun Tengah Sub-district Head:

"The BPD is actually the primary supervisor. But if they are less active or don't understand their role, oversight is lacking. Ultimately, it's the community that gets in the way when a problem arises."

The BPD's lack of capacity leads to disorganized oversight processes. As a result, the sub-district often receives complaints directly from the community that should be resolved at the village level.

3. Community Participation is Still Weak

Community participation in Village Fund oversight is considered low. Residents tend to be passive, not attending village meetings, and only raising complaints after problems arise on the ground. The sub-district head described this situation quite emphatically:

"The community sometimes uses EGP, which is up to the village head. They rarely attend meetings. But when there's a problem, they start a fuss."

This lack of participation results in weak transparency. When residents don't request information from the outset, village officials feel they have no obligation to disclose budget details or activity progress.

4. Village Politics that Influence the Professionalism of the Apparatus

One important finding is the influence of village politics on the appointment or placement of village officials. In many cases, strategic positions are not awarded based on competence, but rather on personal closeness or political support for the village head. The sub-district head emphasized:

"The village head is like the president of the village. If he chooses people based on politics, their human resources won't necessarily be good. So, competence is often secondary."

The impact is visible in the quality of reporting, the timeliness of the Village Work Plan (RKPDs) preparation, and coordination between officials. When officials lack adequate technical capacity, Village Fund Accountability becomes vulnerable.

5. Delays in Development and Negative Public Perception

Extreme weather, delays in budget disbursement, or technical difficulties in the field often prevent physical construction from being completed on time. These delays trigger negative public perceptions, as if Village Funds are "not working." The Head of Planning explained:

"Sometimes people don't understand, for example, it's bad weather, or the documents from the central government are late. But they say the funds haven't been used."

These delays give rise to complaints, which then become reports to the sub-district office, and sometimes directly to the Inspectorate.

6. Solutions According to the Sub-district

Based on in-depth interviews with the Head of Barumun Tengah Subdistrict, the Head of the Packaging Section, and the Head of Planning, the subdistrict proposed several strategies to improve Village Fund governance to make it more accountable, responsive, and in line with the principles of good village governance. The informants emphasized that improving governance does not depend solely on village officials but requires active collaboration between the community, the Village Consultative Body (BPD), the subdistrict, and the Inspectorate. The following solutions were presented as efforts to strengthen oversight, increase apparatus capacity, and create more effective coordination mechanisms.

a. More Routine Monitoring

The sub-district emphasized the importance of ongoing monitoring, both based on community reports and the sub-district's own initiatives. The sub-district head stated:

"If there are reports that are inconsistent, we immediately intervene. We prepare a tax return (SPT) and conduct field inspections with village facilitators."

This preventative and responsive monitoring is believed to be able to reduce potential irregularities, improve discipline among village officials, and ensure program implementation is in accordance with the activity plan and budget.

b. Improving Civil Service Training

Technical and administrative training is seen as an urgent need to improve the competency of village officials, particularly in the use of the Siskeudes application, budget planning, preparation of the Village Work Plan (RKPDs), and budget accountability. The Head of the Village Community Empowerment Section emphasized:

"Training must be ongoing, especially when new equipment or regulations are introduced."

This increase in Apparatus Capacity is expected to minimize administrative errors, expedite the reporting process, and improve the accuracy of village financial management.

c. Encourage Community Participation

Community involvement is a crucial factor in promoting transparency and accountability. The sub-district head emphasized the importance of opening up broader participation through village deliberations:

"If the community is active from the start, management will definitely be better. Because they participate in oversight."

The sub-district head encourages village governments to manage deliberations inclusively, ensuring that residents are involved in planning and evaluating activities, not just when problems arise.

d. Strengthening the Role of BPD

The Village Consultative Body (BPD), as an internal supervisory institution, is deemed necessary to strengthen its role to optimally carry out its functions. Routine training and outreach regarding the BPD's roles and responsibilities are crucial. The Head of the Community Empowerment Section emphasized:

"The BPD must understand its function. If they are strong, the community will no longer need to raise disputes at the sub-district level."

Strengthening the BPD is expected to reduce the potential for conflict and ensure that all oversight is conducted first at the village level.

e. Rapid Coordination Between Villages, Sub-districts, and the Inspectorate

The final solution emphasizes the importance of rapid coordination when problems arise related to development or Village Fund administration. The sub-district serves as a mediator between the village and the Inspectorate, depending on the complexity of the issue. The sub-district head explained:

"If the problem is major, the Inspectorate steps in. But we try to resolve it at the village level first."

Rapid and precise coordination allows for efficient problem resolution, prevents conflict escalation, and maintains social stability in the village.

Overall, these qualitative findings indicate that Village Fund management in Barumun Tengah District still faces interrelated structural and functional challenges, ranging from uneven apparatus capacity, the weak role of the Village Consultative Body (BPD) as an internal supervisor, to low community participation in deliberation and oversight processes. External factors such as village political dynamics and development delays also contribute to negative perceptions within the community. However, interviews with sub-district officials indicate an awareness and commitment to improving these conditions through strengthened monitoring, increased apparatus capacity, community and BPD empowerment, and faster and more integrated coordination with the Inspectorate. Thus, these qualitative findings not only reveal the problems that occur in the field, but also show the direction for improving Village Fund governance in the future, which if implemented consistently has the potential to increase accountability, transparency, and effectiveness of Village Fund management in the region.

Discussion

1. Community Participation in Village Fund Accountability

The research results show that Community Participation has a significant influence on accountability in Village Fund management. A significance value of 0.006, which is less than 0.05, indicates that the higher the level of community involvement in the village development process, the greater the level of accountability. This means that the community's role is not merely a formality, attending meetings, but plays a crucial role in ensuring that the funds are used for the common good.

Based on interviews with the Head of Barumun Tengah Subdistrict, residents in Pasar Binanga Village are generally invited to village meetings, but their involvement remains limited. Many residents attend only to sign the attendance list, while during technical discussions such as the Budget Plan (RAB) or financial reporting, most remain silent due to a lack of understanding. This indicates that Community Participation remains largely symbolic and has not yet led to active involvement. This situation aligns with the view that Community Participation ideally encompasses four important stages: participation in planning, implementation, utilization of results, and evaluation of activities.

However, in the field, residents are still rarely involved in the reporting and evaluation stages. As a result, the public is less aware of the extent of Village Fund implementation and whether the funds are being used appropriately. Therefore, efforts are needed from village and sub-district governments to increase community literacy regarding Village Funds, for example through open outreach or simple training, so that the community can truly play an active role and have the courage to express their opinions.

The results of this study align with the findings of Fajri and Julita (2021), who examined 45 villages in Padang Pariaman Regency. They found that Community Participation significantly

influenced accountability in Village Fund management, as community involvement in deliberations, planning, and oversight created greater transparency and encouraged village officials to be accountable for every decision regarding fund use (Fajri & Julita, 2021). In addition, research (Siti Fatimah Az-Zahra, Nurbaiti, 2023) and (Transparansi et al., 2025) also shows that active community involvement in planning and monitoring village programs can improve the accountability of financial reporting, due to social pressure on officials to be honest and open. This research reinforces the findings of interviews with researchers in Barumon Tengah District that accountable and transparent village fund management is driven by real community participation, not just formal attendance at village activities.

2. Apparatus Capacity for Village Fund Accountability

Based on interviews, some village officials in Barumon Tengah District still face challenges in technical skills, such as understanding the Village Financial System (Siskeudes), preparing accountability reports, and mastering the latest regulations regarding Village Funds. However, officials who have participated in training from the district government have begun to improve their ability to prepare reports and understand accountability principles.

Statistical tests yielded a significance value of $0.036 < 0.05$, indicating that Apparatus Capacity significantly influences Village Fund Accountability. This means that the better the officials' ability to understand regulations and manage village finances, the higher the level of accountability in Village Fund management in Barumon Tengah District. These research findings align with the findings of the study (Desa, 2022) and (Roslinda Harahap et al., 2023) which examined the influence of village apparatus competency, internal control systems, and the use of information technology on accountability in Village Fund management in Aceh Besar. The results of this study indicate that apparatus competency is the most dominant factor in determining the accuracy of reporting and the effectiveness of village financial oversight.

Romi et al.'s (2024) research in South Sulawesi also explains that increasing apparatus capacity through training and regular performance evaluations can improve the accuracy of reporting and minimize administrative errors. Competent village apparatus not only understand technical aspects but also possess ethical awareness and moral responsibility towards the community (Romi et al., 2024).

The research findings reinforce the authors' finding that Apparatus Capacity is a crucial factor in creating accountable Village Fund governance. The government needs to continue encouraging the development of apparatus capacity through public finance training, mentoring from sub-district experts, and the use of technology to facilitate more transparent and efficient reporting processes.

3. Surveillance System for Village Fund Accountability

The Surveillance System variable was the most influential on Village Fund Accountability, with a significance value of $0.000 < 0.05$. This indicates that sound oversight is crucial for transparent and fraud-free fund management.

Interviews with the Barumon Tengah Sub-district Head and sub-district staff revealed that oversight is carried out by several parties, such as the Village Consultative Body (BPD) at the village and sub-district levels, as well as the district inspectorate. However, in practice, this oversight is not fully effective. The sub-district head stated that the sub-district generally only checks the completeness of administrative documents and reports. Field monitoring is usually

conducted upon reports or complaints from residents. Eva Santy Rambe also emphasized that monitoring activities are conditional, depending on the specific situation and findings in the field. This situation illustrates that oversight still emphasizes administrative aspects rather than direct oversight of field activities. However, robust oversight should be implemented from the planning stage through reporting to ensure accountability for all fund use. Therefore, integrated oversight between the BPD, sub-district, and community is needed to ensure a more transparent process. The public also needs to be given a clear space to participate in monitoring, for example through a public complaints forum or an open information board. If the Surveillance System is strengthened and implemented routinely, the potential for misuse of funds can be reduced, and public trust in the village government will increase.

The findings of this study align with those of other studies (Watch, 2024) and (Laylan Syafina, Ulfatul Makwa, 2022) which examined the role of the Pati Regency Regional Inspectorate in fostering and overseeing the management of Village Funds. The research demonstrated that routine and tiered internal guidance and supervision can prevent misappropriation of village funds. Furthermore, transparency in audit results can also increase public trust in the performance of village officials.

Furthermore, the research (Harini, 2023) A study conducted in Ranto Baek District, Mandailing Natal Regency, showed that the use of information technology and internal control systems significantly impacted the accountability of Village Fund management. Technology-based oversight increased efficiency and transparency in financial recording, while simultaneously reducing the potential for irregularities by village officials. Both studies reinforce the author's finding that the better the Surveillance System, both through internal development and the use of information technology, the higher the level of accountability in Village Fund management. Therefore, synergy between formal supervisory institutions and Community Participation is key to creating effective, transparent, and sustainable oversight.

4. The Relationship of the Three Variables to Village Fund Accountability

The ANOVA test results show that Community Participation, Apparatus Capacity, and the Surveillance System collectively have a significant effect on Village Fund Accountability, with an F-value of 40.980 and a significance level of 0.000. The coefficient of determination (R^2) of 0.683 indicates that these three variables explain 68.3% of the variation in Village Fund management accountability, while the remaining 31.7% is influenced by other factors such as village head leadership, organizational commitment, and public transparency.

These findings demonstrate that improving accountability cannot be achieved in isolation. These three aspects are interconnected and form a system that supports more open and accountable Village Fund management. An active community will exert moral pressure for the village government to operate properly, competent officials will carry out their duties professionally, and a robust Surveillance System will ensure everything runs according to regulations. Of these three variables, the Surveillance System is the most dominant factor influencing Village Fund Accountability, with a coefficient value of 0.763 (76.3%). This value is significantly higher than the Community Participation variable of 0.228 (22.8%) and Apparatus Capacity of 0.168 (16.8%). This indicates that the stronger the oversight carried out by the Village Consultative Body (BPD), sub-district, and inspectorate, the higher the level of accountability in Village Fund management. Effective oversight not only prevents irregularities but also encourages

village officials to work more transparently and responsibly at every stage of fund use (Khoirunisa et al., 2024).

Thus, to achieve accountable Village Fund management, the village government in Barumun Tengah needs to simultaneously strengthen these three factors. However, the main priority that cannot be ignored is improving the effectiveness of the Surveillance System, given that this variable proved to be the most dominant in this study. Community participation must be facilitated, village officials must be continuously trained, and the Surveillance System needs to be clarified and implemented consistently. If all three work in harmony, especially with strong oversight, Village Fund management will be more transparent, fair, and in favor of the community's interests.

CONCLUSION

Based on the research findings, it can be concluded that Community Participation, Apparatus Capacity, and the Surveillance System significantly influence accountability in Village Fund management in Barumun Tengah District, Padang Lawas Regency. Partially, all three variables exhibit a positive influence, with the Surveillance System being the most dominant factor in enhancing accountability. This indicates that strict, transparent, and continuous oversight can minimize the potential for misuse of funds.

The ANOVA test results also support this finding, indicating that all three variables collectively have a significant influence on accountability. The R^2 value of 0.683 indicates that Community Participation, Apparatus Capacity, and the Surveillance System contribute significantly to explaining variations in the level of accountability in Village Fund management. Therefore, improving accountability cannot be achieved in isolation but requires a collaborative effort between these three aspects.

Therefore, the village government in Barumun Tengah District is advised to further facilitate community participation in every stage of fund management, conduct regular training for village officials to enhance their competence, and strengthen internal and external surveillance systems. The synergy between these three factors is expected to create more transparent, efficient and accountable Village Fund governance.

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