

HUMAN RESOURCE COMPETENCY AND BUDGETING PARTICIPATION IN PREDICTING THE ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT

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Abstract— With only IDR 17,012,500, or 10.50% of the predetermined target of IDR 162,053,250, Cigasong Sub-district, Majalengka Regency, West Java, Indonesia, achieved the lowest village fund management in Majalengka Regency in the first quarter of 2017. The consolidated report on the realization of the absorption of the first phase of village funding for Cigasong District was delayed as a result. Thus, it suggests that there is still a lack of accountability in Cigasong District's village budget management. The purpose of this research is to ascertain how budgeting involvement and human resource competency affect the accountability of village fund management in Cigasong District. This study's focus is on village administrators that oversee village finances in every hamlet inside Cigasong Sub-district. This study is quantitative in nature and uses primary data collected through questionnaires using Likert scale measurement. Using a sample of fifty village officials, the saturation sampling technique was used. Utilizing SPSS version 21, data analysis is performed via descriptive analysis, hypothesis testing, multiple linear regression analysis, classical assumption testing, and coefficient of determination analysis. According to the study, budgeting participation has a considerable impact on

village finance management accountability, whereas human resource competency has no discernible impact on the same.

Keywords—*human resource competencies; budgeting participation; accountability of village fund management.*

I. INTRODUCTION

The Indonesian Village Law No. 6/2014 has given villages a tremendous opportunity to manage their own development and governance in order to enhance the welfare and standard of living of the community. It is anticipated that village governments will exercise greater independence in the management of the community's riches and other natural resources, including finances. There is no doubt that the village has taken on a tremendous deal of responsibility in addition to its large role. As a result, village governments need to be able to implement the accountability principle, which states that all village governance operations must be answerable to the village community in compliance with the laws (BPKP, 2015).

The national and local governments have been urged to embrace public accountability due to the strong demands of stakeholders for good governance. According to Setiawan et al. (2017), accountability is essentially the duty to inform authorized parties about government financial operations and performance through regular accountability media. A tangible method of holding both the federal government and local governments accountable for their financial management is provided by Law Number 17 of 2003 concerning State Finance.

Village funds are allotted from the District/City Budget, also known as Anggaran Pendapatan dan Belanja Daerah (APBD), which is the government budget designated for villages. Village monies are used to finance community development, governance, implementation of development, and community empowerment. 10% of the budget is allotted to villages directly; this money is not included in the Regional Transfer funding. To promote welfare and equal distribution of village development, funds from the state budget are obtained and allocated depending on the number of villages, population, poverty rate, village area, and degree of topographical difficulties. In order to minimize the possibility of anomalies, theft, corruption and other mismanagement, village funds must be managed responsibly, effectively, and efficiently as well as accountably based on the principles of good public management (Afni, 2017). To achieve accountability, village financial management is becoming more and more necessary. Nevertheless, village financial management accountability is still regarded as low (Manopo, 2016). Low accountability has been linked to high levels of corruption, bad political judgments, and administrative failure (Nyland and Pettersen, 2015).

To attain good governance, accountability needs to be implemented in village administration. Prita (2019) states that several elements, such as community involvement, human resource competency, information technology use, participation in budgeting, supervision, and the function of village apparatus, might have an impact on the accountability of village fund management. These elements have an impact on establishing responsibility for the administration of village funds. Researchers in this study concentrated on the variables that influence the accountability of village finance management through participation in budgeting, information technology use, and human resource competency.

It is thought that qualified human resources may comprehend accounting logic quite well. The inability of village governments' human resources to comprehend and implement accounting logic may have an effect on the inaccuracies in financial statements and the compliance of reports with government standards (Anggraeni and Yuliani

2019). As a result, having competent human resources is crucial to producing financial accounts for the village government that can be trusted. Sapartiningsih, et al. (2018) found that the accountability of village fund management is impacted by human resource competency.

The head of non government organization (NGO) Lidik in Majalengka Regency officially reported the Head of Village Government or *Kepala Desa* (Kades) of Pageraji Village, Maja District, Majalengka Regency, to the Head of the Majalengka District Attorney (Kajari), Friday (14/04/2023). He reported the *kades* related to allegations of corruption in the village fund budget or *Alokasi Dana Desa* (ADD) for the 2021-2022 fiscal year. Specifically the report was related to the problem of renovation of Pageraji Village Hall funded from provincial assistance from 2021-2022. However, until now the village hall still looks damaged and cannot be used.

This research is motivated by several interesting reasons to be examined regarding human resource competency and participation in accountability of village fund management. The purpose of this study is to find the influence of human resource competency and budgeting participation on accountability of village fund management. This research is also intended to produce answers or empirical facts about the problems intended to explore in this study.

Prior study has been conducted regarding the accountability of managing village funds. Sugiarti and Yudianto (2017) conducted a study and discovered that the accountability of village finance management is impacted by human resource competency and participation in budgeting. On the other hand, Anggraeni (2019) discovered that the accountability of village fund management is unaffected by human resource competency or participation in budgeting. Participation in budgeting is also necessary for village fund management, as it will subsequently assist organizational operations for increased effectiveness and efficiency. An internal control over the oversight of funding-related activities is provided by budgeting participation in village fund allocation management (Sapartiningsih et al, 2018). According to the idea of budgeting participation, every resident of the village in question has the right to participate in all decision-making processes related to the activities that the village government in their community sponsors (Sujarweni, 2015).

Drawing from the description, it was discovered that there existed a phenomenon concerning the accountability of village fund management, indicating the low degree of attainment of financial realization of village funds and discrepancies in the findings of earlier studies. Thus, the study "Accountability of village funds influence through the competence of human fund sources and budgeting participation" has piqued the interest of scholars.

II. METHOD

According to Sugiyono (2015) the survey method is a method used in large and small populations, but the data studied is data from samples taken from the population, to find relative events, distribution and relationships between sociological and psychological variables. In this study, researchers used survey methods using descriptive analysis approaches and verificative analysis. This method can prove the truth through testing data and knowing the significant relationship between the variables studied to produce conclusions that describe the explanation of the object under the study. Basically, by using this descriptive analysis method, researchers can find out a problem in the object under study to build the conclusion.

Meanwhile, the verification analysis approach is defined by Sugiyono (2017) as a research technique that seeks to ascertain the strength of the association between variables by a statistical computation to assess whether the hypothesis is accepted or rejected. This study employed SPSS software version 21 for validity and reliability testing, multiple linear regression tests, determination coefficient tests, hypothesis tests, classical assumption tests, verification analyses, and descriptive analytic procedures. This study used quantitative data, which was obtained from respondents who filled out questionnaires. The findings or scores of surveys using a Likert scale were then used to quantify the data. Primary data from empirical research was used in this study. Questionnaires were distributed to village heads and other authorities involved in the management of village funds in every village in the Cigasong Sub-District.

In this study, involvement in budgeting and human resource competency are the independent variables, and village fund responsibility is the dependent variable. The village apparatus, which oversees the administration of village funds in every village within Cigasong District, Majalengka Regency, is the study's population. Fifty village officials from every village in the Cigasong sub-district who met the following criteria—village head, village secretary, finance officer, general officer, and government head—participated in this study.

III. RESULTS AND DISCUSSION

This research was conducted in all villages in Cigasong District, Majalengka Regency with respondents that consist of village government officials involved in managing village fund. Based on the results of descriptive analysis, human resource competency is supported by the experience of human resources in accounting that may help reduce errors in work.

Similar elements determine and are necessary for budgeting involvement; one such component is the village head's interaction with the community during the budget development process for the region. The village head is required to openly and honestly tell the people on how village governance is being implemented. The form of accountability, such as a village head submitting an accountability report on the implementation of the village budget, or Anggaran Pendapatan dan Belanja Desa (APBDes), to the Regent through the Sub-District at the end of each fiscal year, is one of the factors that may influence the accountability of village funds itself. Validity and reliability tests are conducted as part of instrument testing. The validity test results for each variable are described in the following table:

TABLE 1. HUMAN RESOURCES COMPETENCY VALIDITY TEST RESULTS

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
item 1	28.5200	11.887	.723	.619	.826
item 2	28.7600	11.656	.750	.645	.822
item 3	28.6000	11.959	.689	.597	.831
item 4	28.5200	13.030	.568	.409	.845
item 5	28.5000	12.378	.710	.537	.829
item 6	28.8800	11.944	.649	.467	.836
item 7	28.5200	13.806	.422	.275	.860
item 8	28.6000	14.408	.298	.162	.871

(Source: Output SPSS, 2024)

TABLE 2. RESULTS OF THE BUDGETING PARTICIPATION VALIDITY TEST

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
item 1	26.9000	4.010	.392	.229	.576
item 2	26.9800	4.510	.365	.245	.587
item 3	26.9000	4.133	.320	.237	.607
item 4	26.7400	4.645	.379	.212	.586
item 5	26.6200	4.771	.314	.244	.603
item 6	26.7600	4.798	.298	.209	.607
item 7	27.1400	4.245	.364	.228	.586

(Source: Output SPSS, 2024)

TABLE 3. RESULTS OF VILLAGE FUND MANAGEMENT ACCOUNTABILITY VALIDITY TEST

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
item 1	26.9400	3.690	.431	.319	.620
item 2	26.9400	3.976	.374	.253	.637
item 3	26.6000	3.837	.380	.195	.636
item 4	27.0600	4.098	.296	.214	.659

item5	26.7800	3.849	.442	.374	.618
item 6	26.6000	4.163	.301	.252	.656
item 7	26.5200	3.969	.439	.394	.621

(Source: Output SPSS, 2024)

Based on the validity test and the three tables above, every variable of the questionnaire's statement items is deemed valid because the seven statement items' calculation exceeds the t table at a significant level (α) = 5%.

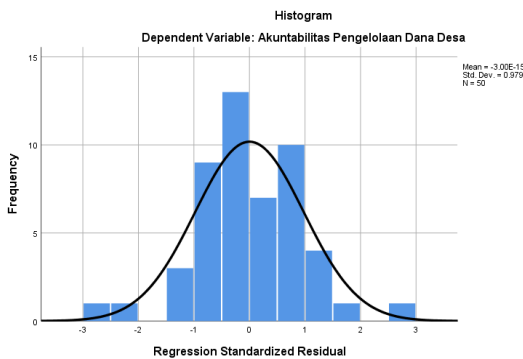
TABLE 4. RELIABILITY TEST

No	Variable	Cronbach's Alpha	Critical Value	Information
1	HR Competency	0,858	0,60	Reliable
2	Budget Participation	0,630	0,60	Reliable
3	Accountability of Village Fund Management	0,671	0,60	Reliable

(Source: Output SPSS, 2024)

The acceptable and dependable cut-off point, also known as the limit value, is > 0.60. Therefore, it is evident from the preceding table that every instrument employed for data gathering is trustworthy.

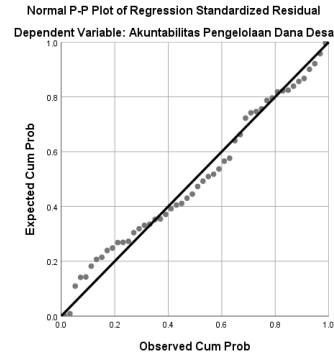
A histogram graph was used in this study to illustrate the test of data normalcy. The following is a view of the normalcy test results histogram graph:



Source : SPSS Output, 2024

Figure 1. Normality Test Results with Histogram Chart

The symmetrical histogram graph in the preceding figure indicates that the data was normally distributed, with no leftward or rightward leaning. P-Plot graphs are also used for data normalcy testing in addition to histogram graphics. The normality test findings' P-Plot graph looks like this.



Source : SPSS Output, 2024

Figure 2. Normality Test Results with P-Plot Graph

The P-Plot graph displays dots strewn around or tracing the path of diagonal lines that display a normal distribution pattern, as shown in the above figure. Regression model normality is met, according to the findings of data normality tests utilizing the P-Plot graph, histogram graph, and Kolmogorov-Smirnov test. Therefore, using it is viable. A well-designed model study should not exhibit any correlation between its independent variables.

TABLE 5. MULTICOLLINEARITY TEST RESULTS

Coefficient

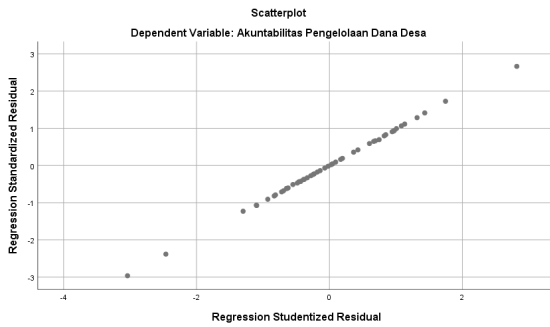
Model	B	Standardized Coefficient	Std. Error	Beta	T	Sig.	Correlations			Tolerance	VIF
							Zero-order	Partial	Part		
1 (Constant)	7.822		2.776		2.818	.007					
HR Competency	.048	.075	.071	.646	.522	.158	.094	.071	.982	1.018	
Budgeting Participation	.655	.112	.648	5.871	.000	.658	.650	.642	.982	1.018	

a. Dependent Variable: Accountability of Village Fund Management

Source: Output SPSS, 2024

When multicollinearity is present, a tolerance value of ≥ 0.10 or equivalent to the value of $VIF \leq 10$ is typically utilized as the cutoff value (Ghozali, 2016). The VIF value of each independent variable in this study is less than 10, as can be seen from the table above. Therefore, it can be said that this regression model does not exhibit any signs of multicollinearity amongst independent variables. Similar to this, a suitable regression model is one in which neither homokedasticity nor heteroscedasticity occurs. The purpose of the heteroscedasticity test is to determine if the residuals of one observation differ in variance from those of another

in a regression model. If the *variance* from the residual of one observation to another observation is fixed, then it is called homokedasticity. Here are the results of the heteroscedasticity test with *scatterplots graph* :



Source : Output SPSS, 2024

Figure 3. Heteroscedasticity Test Results

The scatterplots graph in the above figure indicates that the dots are dispersed both above and below the 0 on the Y axis, spreading randomly and failing to establish patterns. Based on the input of independent variables such as budgeting participation and human resource competency, it can be inferred that the regression model is reasonable to apply to predict Village Fund Management Accountability because there is no heteroscedasticity.

TABLE 6. TEST RESULTS OF COEFFICIENT OF DETERMINATION ANALYSIS

Model	R	R square
1	0,602	0,438

Source : Output SPSS, 2024

Based on the table above, to calculate the amount of contribution of Human resource competency and budgeting participation in influencing Village Fund Management Accountability, the following formula is used:

$$\begin{aligned}
 KD &= R^2 \times 100\% \\
 &= (0.662)^2 \times 100\% \\
 &= 43.82\%
 \end{aligned}$$

The computation indicates that the variables related to budgeting participation and human resource competency account for 43.82% of the total, with other variables accounting for 56.18% that are not covered in this study. T test was used to test the hypothesis about how budgeting participation and human resource competency affected Village Fund Management Accountability.

TABLE 7. T-STATISTIC HYPOTESHIS

Variabel	t	significant
HR Competence	0,646	0,522
Budgeting articipation	5,871	0,000

As previously stated, this study aims to provide scholars with a theoretical explanation for the research's title. Additionally, the study makes an effort to explain and talk about the data and information gathered from respondents via surveys.

Competency in human resources has no effect on how accountable village finance administration is. Regression analysis reveals that the human resource competency variable (X1)'s tcount value of 0.646 is less than the ttable value of 2.0117, with a significance level of 0.522 > 0.05. This demonstrates that the accountability of village fund management is somewhat unaffected by the human resource competency variable. The study's findings are in line with Anggareani's (2019) assertion that the accountability of village fund management is unaffected by human resource competency.

This is a result of village authorities continued inadequate comprehension and expertise in accounting, particularly regarding managing village funds. The findings of this study, however, conflict with those of Umaira and Adnan (2019), who discovered that the accountability of village fund management is impacted by human resource competency. This is because skilled human resources will be able to comprehend and effectively apply accounting reasoning, enabling them to create village financial statements that adhere to the government's accounting requirements. Financial statements may then be held accountable as a result, preventing fraud. According to theory, human resource competency is the capacity of human resources to do the tasks assigned to them in compliance with current regulations. This research contradicts this notion.

Participation in budgeting significantly improves the responsibility of managing community funds. Regression analysis reveals that the budgeting participation variable (X2) has a tcount value of 5.871, which is higher than the ttable value of 2.0117, with a significance level of 0.000 ≤ 0.05. A positive t value suggests a partial positive influence between the independent and dependent variables. This is a result of the community's active involvement in supporting and observing the village government's budgeting process, which has allowed the anticipated budget to comply with all relevant policies and guidelines.

Additionally, the findings of this study align with those of Sugiarti (2017), who discovered that involvement in budgeting influences the accountability of village fund management. This is because community involvement in budgeting may help and oversee the village government's budgeting process, making the planned budget more

accountable and transparent. The findings of this study, however, conflict with those of Anggraeni (2019), who discovered that involvement in budgeting has no bearing on the accountability of village fund management. This is because village officials' involvement only takes the shape of carrying out the usage of local money; their involvement in the form of ideas is not implemented. In addition, not all village officials are involved in the process of managing village funds, especially the budget planning stage.

This study supports the hypothesis that involvement in budgeting is a process that directly engages multiple people and influences the formulation of budget goals. Planning for the village budget involves cooperation in order to ensure that the final budget aligns with the desired outcomes. To prevent fraud and manipulation, budgeting participation throughout budget creation may increase the intended budget's transparency.

IV. CONCLUSIONS

Competency in human resources has no impact on how accountable village fund administration is. This is because village officials frequently experience delays in filing consolidated reports on the achievement of village fund absorption for Cigasong District, owing to their lack of knowledge and comprehension of the role and function of local government financial management. Participation in budgeting, meantime, has a big impact on how accountable village money management is. This is a result of the community's active involvement in supporting and observing the village government's budgeting process, which has allowed the anticipated budget to comply with all relevant policies and guidelines. However, human resource competency and budgeting participation simultaneously affect the Accountability of village fund management carried out in village apparatus in Cigasong District.

It is advised that future researchers examine more sources or references pertaining to the subject of the study to provide more comprehensive research findings, or even consider incorporating other variables. It is anticipated that the research subject would broaden and not be restricted to a single region or subdistrict. It is also advised that other researchers undertake interviews with qualified sources to increase accuracy, both in terms of data completeness and the process of locating more correct information. It is advised that future researchers use the most recent publications as references and data sources to ensure the accuracy of these findings and to raise the standard of their work. The following researcher is then expected to be ready to tackle a more thorough data gathering process, increasing the number of literature studies and reference sources to gain a deeper understanding of the study's subject. The next researcher is then expected to be ready to tackle a more

thorough data gathering process, increasing the number of literature studies and reference sources to gain a deeper understanding of the study's subject.

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