

DETERMINATION OF STRENGTHENING CITIZENS IN VILLAGE FUND MANAGEMENT

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Abstract

This research is conducted to explore and analyze whether accountability and citizen involvement can affect the strengthening of residents in managing village funds in the village of Rawang Panca Arga Subdistrict, Asahan Regency, North Sumatra Province. The population in this study is all BPD (Village Representative Agencies) in the village of Rawang Panca Arga Subdistrict. The sample used is a census, meaning all the population is included as a sample, which covers only 30 people when this research was carried out in April and May 2021. The results of this study indicate that only the variable raises has a positive and significant effect on strengthening citizens to manage village funds in the village of Rawang Panca Arga Subdistrict, while the accountability and community involvement variables have no effect, specifically when testing those variables together with the variables of openness, accountability, and residents' condition that have an influence on strengthening citizens in managing village funds.

Keywords : *Strengthening Citizen, Village Funds, Accountability, Management.*

1. INTRODUCTION

Recently, there have been many problems that arise in terms of village fund management carried out by village officials from 2015 to 2018, which are monitored by Indonesia Corruption (ICW), namely cases of village fund corruption in villages in Indonesia, and many suspects have been put in prison due to state losses due to corruption committed. To prevent such cases from happening again, the government issued a regulation under Permendagri Number 20 of 2018 Article 2, which states that village finances must be managed openly, accountable, and participatory, with an orderly and disciplined budget. Those four principles must be strictly carried out in order to avoid rampant corruption and reduce fraud in village financial management (Guritno, 2021). The lack of participation of residents in carrying out village financial management can result in the use of village funds not being on target, as a result of which the villagers cannot enjoy the disbursement of village funds to raise their welfare level.

The amount of village funds disbursed by the government for each village throughout Indonesia can cause concern for many parties because many village government officials cannot manage the use of village funds. As a result, it can cause potential errors in village fund management, starting from budgeting, implementation, administration, accountability, and reporting. For this reason, in the framework of good

village governance, openness, accountability, and involvement are required, either for finance, performance, or compliance with applicable laws and regulations.

The Asahan District Prosecutor's Office argued that in 2021, there were many complaints from residents for alleged misappropriation of village funds. Of the dozens of complaints, one village suspected of misappropriating village funds has been determined to be a suspect, while the other case is under investigation, and if there is accurate evidence, it will bring the case to the investigation stage. The prosecution also stated that they had conducted socialization in collecting village funds so that they would not be misused, which, as a result, could ensnare the court apparatus in corruption cases.

This research aims to examine and analyze whether openness, accountability, and citizen involvement can have a positive and significant effect on strengthening residents in terms of village fund management in Rawang Panca Arga Subdistrict, Asahan Regency.

The research on openness to strengthening citizens has been carried out by (Izzah *et al.*, 2021); (Suripatty & Arce Yulita Ferdinandus, 2020); (Jaa *et al.*, 2020); (N. A. S. Putra & Priyadi, 2019); (I. M. Y. D. Putra & Rasmini, 2019); and (Lasa & Lestari, 2018), with the results stating that openness had a positive effect on strengthening residents in terms of village fund management. However, those studies were not supported by research conducted by (Wardani & Utami, 2020), where the results of their research stated that openness did not affect the welfare of Sidoharjo Village residents.

Research on accountability to strengthening citizens in village fund management is carried out by (Putri *et al.*, 2021); (Kartika *et al.*, 2021); (Y. N. Pratiwi *et al.*, 2020); (Harahap *et al.*, 2020); (Periansya & Sopiyan AR, 2020); (Umaira & Adnan, 2019); and (Pangemanan *et al.*, 2018), where the results stated that accountability affects strengthening residents in village fund management, but it is not in line with research conducted by (Putri *et al.*, 2021), which states that accountability has no effect on strengthening citizens.

The difference between this research and others is that it includes the dependent variable of strengthening citizens in village fund management, where the researchers measure the strengthening of citizens in village fund management through openness, accountability, and citizen involvement. In addition, since there are many gaps between independent and dependent variables in previous research, the researchers then conducted a study entitled "Determination of Citizen Strengthening of Village Fund Management in Villages in Rawang Panca Arga Subdistrict."

2. LITERATURE REVIEW

Stewardship Theory

According to the stewardship theory proposed by (Donaldson & David, 1991), managers as stewards focus more on common interests or organizational goals than on personal desires. The theory assumes that there is a strong relationship between organizational satisfaction and success. Stewards will protect and maximize the wealth of the organization with company performance so that the utility function will be maximized. Stewardship theory is also a theory that describes situations where managers are not motivated by individual goals but rather aimed at outcome goals for the benefit of the organization, so this theory has a psychological and sociological basis designed where executives as stewards try to achieve their organizational goals (Arthurs & Busenitz, 2006).

Good Governance

Good governance is a delegation of good governance in managing solid finances and can be responsible to certain parties in terms of realizing the current democratic principles, namely openness in the submission of financial statements so that it can prevent misallocation of village funds and avoid corruption both politically and administratively. To achieve good governance, there are some principles that need to be enforced and applied in various institutions in the government, which include citizen participation, upholding the rule of law, openness, care from stakeholders, being oriented to consensus, equality for all citizens, effectiveness and efficiency, accountability, and strategic vision (H. S. Putra, 2017).

Village Finance

According to Village Law No. 6 of 2014, village finances are all the authority and the responsibilities of the village that can be measured by one currency or with the equivalent of rupiah and goods related to the

implementation of the authority and responsibility of the village.

Village Finance is all the rights and obligations of the village that can be assessed with money and everything in the form of money and goods related to the implementation of village rights and obligations (Permendagri, 2018).

Citizen Strengthening

Strengthening citizens, or, in this case, villagers, is an effort to improve the science, attitudes, skills, character, capabilities, and intelligence of residents, and use resources through the establishment of procedures (Law Number 6 of 2014, paragraph 1, Chapter 1).

Indicators to measure citizen strengthening in this research are as follows (Wardani, 2020): 1) ability; 2) attitudes and behaviors; 3) knowledge; and 4) responsibility.

Openness

Openness is the principle of openness or flexibility for every citizen in obtaining all complete information about the administration of government, namely information about policies, processes in making and implementing them, and results that will be achieved in the future (Krina & Lalolo, 2003).

The benchmarks for this openness expressed by (Krina & Lalolo, 2003) are as follows: 1) availability of accurate information; 2) ease of obtaining information; 3) preparation of a complaint procedure; 4) increasing the flow of information through cooperation.

Accountability

According to (Halim, 2012), accountability is an obligation to report and explain the performance and actions of a person, legal entity, or leader of an organization to parties who have the right or authority to request the implementation of accountability so that accountability can be evaluated.

The benchmarks for accountability in village fund management, according to (Krina & Lalolo, 2003) are as follows: 1) the achievement of objectives; 2) the involvement of village governments in village fund management; 3) the existence of good supervision; and 5) the existence of accountability reports on village fund management.

Citizen Engagement

Citizen involvement is the participation of someone in the group to provide input and suggestions on group goals and provide shared responsibility (Dwiningrum, 2011).

The benchmarks for citizen involvement in this research, as stated by (Solekhan, 2014), are as follows: 1) citizen involvement in planning; 2) citizen involvement in implementation; 3) supervision from residents; and 4) citizen involvement in receiving benefits from community empowerment programs from village funds.

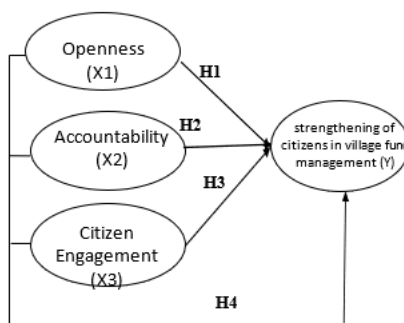


Figure 1. Conceptual Framework
Source: Processed Data, 2023.

Hypothesis Development

1. The Effect of Openness on the Strengthening of Citizens in Village Fund Governance

According to the theory of stewardship, village leaders are not motivated by selfishness but by the interests of the organization they manage. Thus, realizing good village fund management requires the action of strengthening residents in managing village funds. It is necessary for the village government to be open so that residents will have more confidence in the performance of the village government if all activities are conducted

in front of them. The residents will be more motivated to provide suggestions and input in terms of village fund management so that it can be carried out in accordance with the original purpose. This statement is also supported by research conducted by (Suripatty & Arce Yulita Ferdinandus, 2020); (Izzah *et al.*, 2021); (Suripatty & Arce Yulita Ferdinandus, 2020); (Jaa *et al.*, 2020); (N. A. S. Putra & Priyadi, 2019); (I. M. Y. D. Putra & Rasmini, 2019); and (Lasa & Lestari, 2018), which stated that openness has a positive effect on strengthening citizens in village fund management. The hypothesis that can be proposed is as follows:

H1: Openness has a positive and significant effect on strengthening residents in village fund management.

2. The Effect of Accountability on Strengthening Citizens in Village Fund Governance

According to the theory of stewardship, when village leaders carry out good accountability, it is part of their responsibility to prioritize the sustainability of a good village organization. It means that the strengthening of residents in managing village funds will be achieved if the accountability report is fully complete and there is nothing to hide so that local villagers are satisfied with the performance of the village government in terms of accountability for allocating village funds and will contribute more innovative ideas in the development of infrastructure in the village. This statement is corroborated by research conducted by (Sugiharti & Hariani, 2021); (Putri *et al.*, 2021); (Kartika *et al.*, 2021); (Y. N. Pratiwi *et al.*, 2020); (Harahap *et al.*, 2020); (Periansya & Sopiyan AR, 2020); (Umaira & Adnan, 2019); and (Pangemanan *et al.*, 2018), where the results of their research state that accountability affects the strengthening of citizens and village fund management. The hypothesis that can be proposed is as follows:

H2: Accountability has a positive and significant effect on strengthening citizens in village fund management.

3. The Effect of Citizen Involvement on Citizen Empowerment in Village Fund Governance

In theory, good leadership and stewardship occur when leaders involve local residents in fund management, which reflects that they do not prioritize themselves but the interests of the organization. By increasing the involvement of residents in village fund management, it is hoped that the use of those funds will be right on target and in accordance with the needs of the village concerned. Strengthening citizens in village fund management can be supported by citizen participation in village deliberations discussing village fund management plans and the supervision and participation of residents in meetings held at the village government. The participation of residents can optimize the use of village funds and prevent the occurrence of fraud or corruption. This statement is supported by research conducted by (P. I. Pratiwi & Dewi, 2021); (Kartika *et al.*, 2021); (P. I. Pratiwi & Dewi, 2021); (Harahap *et al.*, 2020); (Y. N. Pratiwi *et al.*, 2020); (Periansya & Sopiyan AR, 2020); (Umaira & Adnan, 2019); and (Pangemanan *et al.*, 2018), where the results of their research stated that citizen involvement has a positive effect on strengthening residents and village fund management. The hypotheses that can be proposed are as follows:

H3: Citizen involvement in village fund management has a positive and significant effect on strengthening citizens.

H4: Openness, accountability, and community involvement have a joint effect on strengthening citizens in village fund management.

3. RESEARCH METHODS

This research was conducted in a village located in Rawang Panca Arga Subdistrict, Asahan Regency, North Sumatra. This research used data based on questionnaire data. The research started from April to May 2021.

All elements of BPD (Village Consultative Board) in seven villages in Rawang Panca Arga Subdistrict, Asahan Regency, North Sumatra Province, became the population of this study because BPD elements are representative of villagers in village government. The sampling technique used is saturated sampling. The sample in the research consisted of 5 people per village, so the sample that could be tested was only 30 samples, while 5 more did not meet the requirement because the questionnaire filled out was incomplete.

The technical data analysis used in this research is the descriptive statistical analysis method, which includes testing data instruments using the validity test and profitability test. After that, the classical assumption test is carried out, which consists of normality tests, multicollinearity tests, and heteroscedasticity tests. The last test carried out was a hypothesis test using multiple linear regression equation analysis, a T-test, an F-test, and a coefficient of determination (R²). In terms of data processing, the researchers use statistical tools.

4. RESULT AND DISCUSSION

Validity Test

From the results of the testing, the validity of all independent variables can be said to be valid since it shows the value of all free variables above 0.306 (T-table), thus the validity test can be met for further testing.

Reliability Test

The result of the reliability test for the openness variable was 0.704, the accountability variable was 0.861, the citizen involvement variable was 0.811, and the citizen strengthening variable was 0.912. The value of all independent or bound variables above was 0.60; thus, reliability tests can be fulfilled and further tests can be carried out.

Classical Assumption Test

1. Normality Test

In normality testing in this research using two testing tools, namely: normal plot graph, where the results of the distribution of points are around diagonal lines or straight lines, it is said to be normal data if the distribution of data is close to the diagonal line or straight line, besides that normality testing can be done using the Kolmogorov Smirnov statistical test by looking at the significant results, If the significant value is above 0.05 then the research data can be declared under normal circumstances, while the significant value of this research is 0.099, from this result the research data is declared normal.

2. Multicollinearity Test

The results of the multicollinearity test clearly show that the tolerance value between independent variables is < 1.00 and the value of the VIF is > 0.1 . This states that there are no symptoms of multicollinearity between independent variables in this study.

3. Heteroscedasticity Test

The heteroscedasticity test was carried out to see the scatterplot graph, and the results can be seen at small points or circles that spread randomly above or below the number 0. In order for the observations to be more accurate, the researchers also conducted a glacier test. In this case, the researchers see that the significant value should not be below 0.05. From the observations, it can be seen that the significant value is above 0.05, so it can be concluded that heteroscedasticity does not occur and the next stage of testing can be conducted.

Hypothesis Test

1. Multiple Linear Regression Analysis

Table 1
Multiple Linear Regression Analysis

Model	B	Std. Error	Beta	T	itself
(Constant)	-2.851	6.738		-.423	.676
Openness	1.053	.362	.565	2.908	.007
Accountability	.304	.210	.236	1.447	.160
Citizen Engagement	.051	.316	.028	.160	.874

Source: Processed Data, 2023.

From the table above, the regression equation can be made as follows:

$$Y = -2.851 + 1.05 X_1 + 0.304X_2 + 0.051X_3 + e$$

Where:

Y = citizen strengthening

X₁ = Openness

X2 = Accountability

X3 = Citizen engagement

e = Standard error

Coefficient of Determination (R²) Test

Table 2
Coefficient of Determination Adjusted R²

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.752a	.565	.515	3.600

Source: Processed Data, 2023.

From the results of the determination test, adjusted R² = 0.515 was obtained, which means that 51.5% of community strengthening in village fund management can be explained by variables of openness, accountability, and community involvement, while the remaining 48.5% is explained by other variables that the author did not do in the research due to limitations and time.

F-Statistical Test

Table 3
ANOVA

Model	Sum of Squares	Df	Mean Square	F	Itself
Regression	438.083	3	146.028	11.270	.000b

Source: Processed Data, 2023.

From the above table, it can be concluded that independent variables, namely openness, accountability, and citizen involvement, can affect the strengthening of citizens in terms of village fund management. It can be seen from the value of F-calculate (11,270) > 2,975 (F-table) and the significance value of 0,000.

T- Test

Table 4
Statistical T-Test

Variable	T-calculation	Significant	Conclusion
Openness	2.908	.007	Openness has a positive effect on strengthening citizens
Accountability	1.447	.160	Accountability has no effect on strengthening citizens
Citizen Engagement	.160	.874	Citizen involvement has no effect on strengthening citizens

Source: Processed Data, 2023.

Discussion

1. The Effect of Openness on Citizen Empowerment in Village Fund Management in Rawang Panca Arga Subdistrict, Asahan Regency

From the explanation above, this research hypothesis stating that openness can positively and significantly affect the strengthening of residents in managing village funds can be accepted. It is proven by the calculated value of $2.908 >$ the table value of 1.701 and the significant value $= 0.007 <$ of 0.05 . The results of this research are in accordance with the theory of stewardship, which states that village leaders are not selfish but have organizational interests. Thus openness will be easier to do as a basis for evaluation for local and central governments, especially local residents. The results of this research are also supported by previous research conducted by (Izzah et al., 2021); (Suripatty & Arce Yulita Ferdinandus, 2020); (Jaa et al., 2020); (N. A. S. Putra & Priyadi, 2019); (I. M. Y. D. Putra & Rasmini, 2019); and (Lasa & Lestari, 2018), which suggests that openness has a positive and significant effect on strengthening citizens in village fund management. However, this result is not supported by research conducted by (Wardani & Utami, 2020), who state that openness does not affect the welfare of residents.

2. The Effect of Accountability on Strengthening Citizens in Village Fund Management in Villages in Rawang Panca Arga Subdistrict, Asahan Regency

From the explanation above, the hypothesis was rejected because the calculated value of $1.447 <$ the t-table value of 1.701 and the significance value of $0.160 >$ of 0.05 . It can be said that accountability has no effect on strengthening residents in the management of village funds in villages in Rawang Panca Arga Subdistrict, Asahan Regency. This means that better accountability is not followed by strengthening residents in terms of the management of village funds. This statement is not in line with the theory of stewardship due to the weak accountability in community resources owned, where the majority of villagers have educational backgrounds of high school graduates, so they are not able to do accountability properly. This statement is in line with research by (Putri et al., 2021), who stated that accountability does not affect the strengthening of citizens. However, the statement is not in line with research carried out by (Putri et al., 2021); (Kartika et al., 2021); (Y. N. Pratiwi et al., 2020); (Harahap et al., 2020); (Periansya & Sopiyan AR, 2020); (Umaira & Adnan, 2019); and (Pangemanan et al., 2018), who stated that accountability affects the strengthening of citizens in village fund management.

3. The Effect of Citizen Involvement on Strengthening Village Fund Management in Villages in Rawang Panca Arga Subdistrict, Asahan Regency

From the explanation above, the hypothesis was rejected because the calculated value of $0.160 <$ the t-table value of 1.701 and the significance value of $0.874 >$ of 0.05 . It can be said that the involvement of citizens has no effect on strengthening citizens in the management of village funds in villages in Rawang Panca Arga Subdistrict, Asahan Regency. This means that the higher involvement of residents is not followed by an increase in strengthening residents' ability to manage village funds. This statement is not in line with the theory of stewardship, where village leaders are less motivated to prioritize the organization they lead in accordance with the previously received mandate by involving less engagement of local residents in strengthening village fund management. This statement is in line with the result of research by (Dharmakarja et al., 2020), which states that citizen involvement or engagement does not affect the perception of village income and expenditure budgets. However, this research is not in line with the research conducted by (Kartika et al., 2021); (P. I. Pratiwi & Dewi, 2021); (Harahap et al., 2020); (Y. N. Pratiwi et al., 2020); (Periansya & Sopiyan AR, 2020); (Umaira & Adnan, 2019); and (Pangemanan et al., 2018), which states that citizen involvement has an effect and is significant on strengthening residents in village fund management.

5. CONCLUSION

From the explanation above, the researchers conclude that openness can have a positive and significant effect on strengthening residents in villages located in Rawang Panca Arga Subdistrict, Asahan Regency, North Sumatra Province. This means that the more transparency carried out by the village government, the more likely it is to increase participation in strengthening residents' involvement in village fund management. Accountability has no effect on strengthening residents in Rawang Panca Arga Subdistrict, Asahan Regency. This means that accountability is increasing but is not followed by an increase in community strengthening in village fund management. The cause is that there is a lack of strengthening, training, supervision, and continuous assessment of village officials, so the incompetence of resources in management becomes a disturbance to increasing accountability in village fund management. The involvement of residents has no effect on strengthening residents in villages in Rawang Panca Arga Subdistrict, Asahan Regency. This means that the higher involvement of residents is not balanced by the strengthening of residents in managing village

funds. This statement supports Watson's theory in Soetomo (2008), which states that there are several disturbances that can prevent a change from occurring, including stumbling blocks from personal character, one of which is attachment. Citizens' attachment to the government in the implementation of development activities is an obstacle to realizing active citizen participation or involvement. Due to this sense of attachment, residents do not have the idea of carrying out development. Openness, accountability, and community involvement together affect the strengthening of residents in the village in Rawang Panca Arga Subdistrict, Asahan Regency. This means that if openness, accountability, and citizen involvement are carried out together, it will be able to increase the level of citizen strengthening in terms of village fund management in Rawang Panca Arga Subdistrict, Asahan Regency.

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