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The Effect Of Village Fund Accountability, Budget Targets, And Community Participation On The Transparency Of Village Fund Management In Bungaraya District, Siak Regency

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Abstract

This study aims to analyze the effect of village fund accountability, budget targets, and community participation on the transparency of village fund management in Bungaraya District, Siak Regency. This study uses a quantitative approach with primary data obtained through the distribution of questionnaires to 30 respondents consisting of village heads, village secretaries, and village treasurers in 10 villages in Bungaraya District. The sampling technique used was purposive sampling. Data were analyzed using multiple linear regression with the aid of SPSS 29. The results show that, partially, village fund accountability, budget targets, and community participation have a positive and significant effect on the transparency of village fund management. Simultaneously, the three variables also have a significant effect on the transparency of village fund management, with an Adjusted R Square value of 0.479, meaning that 47.9% of the variation in transparency can be explained by these three variables, while the remainder is explained by other factors outside the model. This study confirms Stewardship Theory, which positions the village government as a steward responsible for managing village funds for the benefit of the community.

Keywords: Village Fund Accountability, Budget Targets, Community Participation, Transparency of Village Fund Management, Stewardship Theory

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INTRODUCTION

A village is the smallest unit of government that has a strategic role in the national governance and development system. Based on Law Number 6 of 2014 concerning Villages, villages are granted the authority to regulate and manage the interests of their own communities based on recognized origin rights and customs. To support the implementation of this authority, villages are provided with funding sources, one of which is the village fund. The village fund is defined as funds sourced from the State Revenue and Expenditure Budget (APBN) allocated to villages and channeled through the Regional Revenue and Expenditure Budget (APBD) of the regency/city. The village fund is used to finance the administration of village government, village development, community development, and community empowerment.

Since the village fund was implemented in 2015, the amount of funds allocated to villages has increased significantly each year. Based on data from the Ministry of Finance of the Republic of Indonesia, the national allocation of village funds was Rp20.76 trillion in 2015, increasing to Rp71 trillion in 2023, and reaching Rp71 trillion in 2024, distributed to 75,259 villages throughout Indonesia. This increase in village fund allocation requires transparent and accountable management so that the funds are truly used for the welfare of village communities.

Transparency in village fund management is an important principle that ensures the public can find out and access information regarding the planning, implementation, and accountability of village funds. Law Number 6 of 2014 concerning Villages, Article 71 Paragraph (1), requires that village financial management be carried out transparently, accountably, and participatively. Government Regulation Number 60 of 2014 concerning Village Funds, Article 2, also affirms that village funds must be managed on the principle of transparency. More technical regulations are set out in Minister of Home Affairs Regulation (Permendagri) Number 113 of 2014, which defines transparency as the principle of openness that allows the public to know and access information about village finances as broadly as possible.

In practice, however, village fund management has not been fully carried out in accordance with the principles of transparency and accountability. Some village governments have been found not to openly disclose information on the use of village funds to the public. Village financial accountability reports are still often prepared incompletely, and some reports do not even match actual conditions in the field. Community participation in the planning and oversight of village fund use remains relatively low in some areas. This problem also occurs in Siak Regency, Riau Province, including in Bungaraya District.

Based on the Audit Report (LHP) of the Audit Board of the Republic of Indonesia (BPK) Riau Representative Office on the Regional Government Financial Statements

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(LKPD) of Siak Regency for Fiscal Years 2022 and 2023, although regional financial management is generally considered good—with Siak Regency having received an Unqualified Opinion (WTP) for the 13th consecutive time—there are still weaknesses in the internal control system and compliance with laws and regulations. These findings indicate that although financial management is good at the macro level, improvements are still needed at the village level to ensure transparency in village fund management.

Bungaraya District in Siak Regency is one of the districts that receives a relatively large amount of village funds every year. These funds are used to finance various village development programs, such as infrastructure development, public services, and community empowerment activities. Village governments in Bungaraya District are required to manage village funds transparently and accountably and to involve the community at every stage of budget management. Based on the phenomena observed, there are still indications that the principles of transparency and accountability have not been fully applied optimally.

Village fund accountability is the obligation of the village government to account for the management of village funds to the community and to higher levels of government in accordance with the provisions of laws and regulations. This accountability is realized in the form of preparing village financial reports that are accurate, timely, and can be accounted for. If accountability is not implemented properly, the use of village funds has the potential to lead to budget irregularities and misuse.

The budget target is the village's financial plan set out in the Village Revenue and Expenditure Budget (APBDes), which contains the program activities and fund allocations to be used within one budget year. Clarity in budget targets is needed so that the implementation of village activities can be carried out in accordance with established plans. If budget targets are not formulated clearly and measurably, the implementation of village activities will be difficult to control, and the transparency of budget use will be low.

Community participation also plays an important role in achieving transparency in village fund management. Community participation is realized through community involvement in village development planning deliberations, the implementation of activities, and oversight of the use of the village budget. With community participation, village fund management is not carried out solely by the village government, but is also directly supervised by the community as the main stakeholder. The higher the level of community participation, the greater the opportunity for transparency and accountability to be achieved in village fund management.

This research is important because previous studies, such as Rokhiman (2023) and Nugroho et al. (2022), focused more on village fund management in general or were conducted in the Java region. Research that specifically examines these four variables (accountability, budget targets, community participation, and transparency) in the Siak

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Regency area, particularly Bungaraya District, is still very limited. In fact, this region has geographical and socio-cultural characteristics that differ from other regions, such as the community's high dependence on the oil palm plantation sector and peatland, which require large infrastructure budget allocations, as well as patterns of community participation that may differ from other regions.

Based on the background described above, this study aims to analyze the effect of village fund accountability, budget targets, and community participation on the transparency of village fund management in Bungaraya District, Siak Regency, both partially and simultaneously.

LITERATURE REVIEW

Stewardship Theory

Stewardship Theory was first proposed by Donaldson & Davis (1991) as an alternative to Agency Theory. Stewardship Theory views a steward (manager) as having trustworthy, responsible, and principled characteristics. In an organizational context, a steward acts as a protector of the organization's interests, prioritizing the achievement of collective goals over personal interests, and feels satisfied when the organization or principal (the interest holder) succeeds in achieving its goals.

In the context of village fund management, Stewardship Theory is used to explain that the village government acts as a steward (manager/servant) that has a moral and administrative obligation to manage village funds optimally for the welfare of the community as the principal (interest holder). This theory asserts that accountability is reflected in the preparation of honest and timely financial reports, budget targets show clear and directed planning, and community participation serves as a form of social control that encourages the village government to continue acting in accordance with the public interest.

Stewardship Theory provides a strong conceptual framework regarding the relationship between village fund accountability, budget targets, and community participation on the transparency of village fund management. This framework explains that when village officials behave as good stewards, they will voluntarily improve accountability through transparent reporting, formulate budget targets clearly and measurably, and actively involve the community.

Transparency of Village Fund Management

Transparency in village fund management is the principle of openness that allows the public to know and access information about village finances as broadly as possible. Law Number 6 of 2014 concerning Villages, Article 71 Paragraph (1), requires that village financial management be carried out transparently, accountably, and participatively.

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Government Regulation Number 60 of 2014 concerning Village Funds, Article 2, also affirms that village funds must be managed on the principle of transparency.
Indicators of transparency in village fund management include: (1) the availability and accessibility of the Village Fund Budget Plan (RAD) document; (2) the completeness of information on the realization of village fund budget absorption; (3) the clarity of village accountability reporting; (4) the timely provision of information to the community; and (5) public announcements through village information boards (Rokhiman, 2023).

Village Fund Accountability

Accountability is one of the main principles in good governance. In the public sector context, accountability is defined as the obligation of the government or public officials to account for every action, decision, policy, and use of resources to the community as the party granting the mandate. Hartono (2025) explains that village fund management accountability is the obligation of the village government to provide accountability for every village fund management activity carried out, starting from planning, implementation, administration, to final reporting and accountability.

Indicators of village fund accountability include: (1) the preparation of year-end accountability reports; (2) reporting on the realization of village fund use to the regent; (3) submission of written reports to the Village Consultative Body (BPD); (4) providing accountability information to the community; and (5) the existence of internal and external audits of village funds (Rachman, 2022).

Budget Target

The budget target is one of the important elements in the process of planning and managing organizational finances, including village fund management. The budget target describes the level of achievement to be attained through planning the use of financial resources within a certain period. In the context of village government, budget targets are used as guidelines for planning and implementing various village development programs and community empowerment activities.

Indicators of budget targets include: (1) clarity of village fund program goals and targets; (2) the conformity of realization with planned budget targets; (3) the determination of budget targets based on the priority of village needs; (4) monitoring the achievement of budget absorption targets; and (5) evaluation of budget target achievement every semester (Fajri, 2021).

Community Participation

Community participation is community involvement in the planning, implementation, and oversight of various development programs carried out by the

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government. In the context of village government, community participation plays a very important role because the community is the party that directly feels the impact of village development implementation, including in village fund management.

Indicators of community participation include: (1) participation in village development planning deliberations (Musrenbangdes); (2) involvement in the implementation of village fund programs; (3) community oversight of village fund use; (4) providing input and aspirations in fund management; and (5) receiving benefits from village fund empowerment programs (Lihawa et al., 2025).

Previous Research

Several previous studies relevant to this research include: Rokhiman (2023), who found that accountability, transparency, and community participation have a positive and significant effect on the effectiveness of village fund management. Nugroho et al. (2022) found that accountability, transparency, and community participation simultaneously affect village fund management. Rachman (2022) proved that community participation and transparency have a positive and significant effect on village fund management. Lihawa et al. (2025) confirmed that transparency and community participation have a positive and significant effect on village fund management accountability.

Conceptual Framework and Hypotheses

Based on the theories and previous research, the conceptual framework of this study is as follows:

1. Village fund accountability has a positive effect on the transparency of village fund management
2. Budget targets have a positive effect on the transparency of village fund management
3. Community participation has a positive effect on the transparency of village fund management
4. Village fund accountability, budget targets, and community participation simultaneously have a positive effect on the transparency of village fund management

The hypotheses of this study are:

- H1: Village fund accountability has a positive and significant effect on the transparency of village fund management in Bungaraya District, Siak Regency.
- H2: Budget targets have a positive and significant effect on the transparency of village fund management in Bungaraya District, Siak Regency.
- H3: Community participation has a positive and significant effect on the transparency of village fund management in Bungaraya District, Siak Regency.

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- H4: Village fund accountability, budget targets, and community participation simultaneously have a positive and significant effect on the transparency of village fund management in Bungaraya District, Siak Regency.

RESEARCH METHODOLOGY

Type of Research

This study uses a quantitative approach, which is a research method used to study a particular population or sample, with data collection using research instruments, quantitative data analysis, aimed at testing predetermined hypotheses (Sugiyono, 2022). The quantitative research in this study aims to examine the effect of accountability, budget targets, and community participation on the transparency of village fund budget management in Bungaraya District, Siak Regency.

Research Location and Time

This research was conducted in 10 villages located in Bungaraya District, Siak Regency, Riau Province. Data were obtained from village governments in Bungaraya District using primary data. The research was conducted from January 2026 to June 2026.

Research Variables

This study uses two types of variables, namely the dependent variable (Y) and the independent variable (X). The dependent variable in this study is the transparency of village fund management (Y). The independent variables in this study are village fund accountability (X1), budget targets (X2), and community participation (X3).

Population and Sample

The population in this study consists of all village government officials in Bungaraya District, Siak Regency, comprising 10 villages. The sampling technique used purposive sampling with the following criteria: (1) serving as Village Head, Village Secretary, or Village Treasurer; (2) having served for at least 1 year; (3) directly involved in the village fund management process; and (4) willing to be a respondent. Based on these criteria, the entire population of 30 people met the criteria and was used as the sample (total sampling).

Data Collection Technique

The data collection technique used was a questionnaire with an ordinal scale (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1). The data

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used are primary data obtained directly from respondents through questionnaire distribution.

Data Analysis Technique

Data were analyzed using quantitative statistics with the help of SPSS 29 software. The tests conducted included instrument tests (validity and reliability tests), classical assumption tests (normality, multicollinearity, and heteroscedasticity tests), multiple linear regression analysis, and hypothesis testing (t-test, F-test, and coefficient of determination).

RESULTS AND DISCUSSION

Research Results

Description of Research Data

The research was conducted at village offices in Bungaraya District among village heads, secretaries, and treasurers by distributing 30 questionnaires. The questionnaires were distributed directly by visiting the research location. The results of the questionnaire distribution showed that 30 questionnaires (100%) were received in complete condition.

Respondent Characteristics

Based on gender, respondents were dominated by males, totaling 16 people (53.3%), and females, totaling 14 people (46.7%). Based on age, respondents aged 20–30 years totaled 12 people (40%), 30–40 years totaled 12 people (40%), and >40 years totaled 6 people (20%). Based on education, the majority held a senior high school diploma, totaling 19 people (63.3%), followed by a bachelor's degree (S1), totaling 9 people (30%), and a diploma (D3), totaling 2 people (6.7%). Based on position, village heads totaled 12 people (40%), secretaries 6 people (20%), section heads/treasurers 8 people (26.7%), and others 4 people (13.3%).

Instrument Test

- Validity Test: The validity test results show that all statement items for each variable have an r-calculated value greater than the r-table value (0.361) with a significance level < 0.05, so all items are declared valid.
- Reliability Test: The reliability test results show Cronbach's Alpha values for each variable: village fund accountability (0.843), budget targets (0.845), community participation (0.873), and transparency of village fund management (0.877). All Cronbach's Alpha values are > 0.60, so all variables are declared reliable.

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Classical Assumption Test

- Normality Test: Based on the Shapiro-Wilk test, the significance value is 0.217 > 0.05, so the residual data is normally distributed.
- Multicollinearity Test: The test results show a Tolerance value > 0.1 and VIF < 10 for all independent variables, so there is no multicollinearity.
- Heteroscedasticity Test: The scatterplot graph shows that the points are randomly scattered and do not form a particular pattern, so there is no heteroscedasticity.

Multiple Linear Regression Analysis

The regression equation obtained is:

$$Y = -3.426 + 0.379X1 + 0.474X2 + 0.302X3$$

Hypothesis Testing

t-Test (Partial): The t-test results show that:

- Village fund accountability (X1) has a positive and significant effect on transparency (sig. value 0.042 < 0.05)
- Budget targets (X2) have a positive and significant effect on transparency (sig. value 0.010 < 0.05)
- Community participation (X3) has a positive and significant effect on transparency (sig. value 0.036 < 0.05)

F-Test (Simultaneous): The F-test results show a significance value of 0.000 < 0.05, meaning that village fund accountability, budget targets, and community participation simultaneously have a positive and significant effect on the transparency of village fund management.

Coefficient of Determination (R^2): The Adjusted R Square value is 0.479, meaning that 47.9% of the variation in the transparency of village fund management can be explained by the variables of village fund accountability, budget targets, and community participation, while the remaining 52.1% is explained by other variables outside the research model.

DISCUSSION

The Effect of Village Fund Accountability on the Transparency of Village Fund Management

The results show that village fund accountability has a positive and significant effect on the transparency of village fund management. This finding is in line with Stewardship Theory, which positions the village government as a steward that acts honestly and responsibly. Accountability is the most direct manifestation of this stewardship attitude. Logically, transparency is essentially the act of disclosing information to the public, but that information is only meaningful if it is credible and can

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be accounted for. Accountability provides this credibility through the preparation of honest, accurate, and verifiable financial reports.

This study is in line with Rokhiman's (2023) research, which states that accountability has a positive and significant effect on village fund management, as well as Hilmi & Birra's (2022) research, which found that accountability has a significant effect on village financial performance.

The Effect of Budget Targets on the Transparency of Village Fund Management

The results show that budget targets have a positive and significant effect on the transparency of village fund management. Within the framework of Stewardship Theory, a good steward not only acts honestly but is also planned and directed in achieving the principal's collective goals. Clarity of budget targets is a concrete form of this planning discipline.

Budget targets serve as a reference that allows the community to compare plans and their realization. Without clear targets, village fund realization reports become difficult to verify even after being published. This finding is supported by Nugroho et al.'s (2022) research, which states that clear budget planning affects village fund management, as well as Fajri's (2021) research, which found that understanding regulations, including the clarity of budget targets in the APBDes, has a significant effect on village fund management accountability.

The Effect of Community Participation on the Transparency of Village Fund Management

The results show that community participation has a positive and significant effect on the transparency of village fund management. Community participation creates a social accountability mechanism that puts direct pressure on the village government to openly disclose fund management information. The higher the level of community participation, the greater the demand for information that is clear, timely, and easily accessible.

This finding is supported by Rokhiman's (2023) research, which proves the positive effect of community participation on the effectiveness of village fund management; Rachman's (2022) research, which proves that community participation has a positive and significant effect on village fund management; and Lussy & Utomo's (2024) research, which found that community participation is a key factor that cannot be ignored in village fund management.

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The Simultaneous Effect of Village Fund Accountability, Budget Targets, and Community Participation on the Transparency of Village Fund Management

The results show that village fund accountability, budget targets, and community participation simultaneously have a positive and significant effect on the transparency of village fund management. Within the framework of Stewardship Theory, these three variables are not independent factors but form a single, complementary set of steward behaviors that build a relationship of trust with the principal.

Accountability provides credible information content; budget targets provide a standard or benchmark for assessing that content; while community participation provides the social pressure that drives the disclosure of that content and standard to the public. The three are interdependent: accountability without clear budget targets is difficult to verify, budget targets without accountability lack credibility, and both without community participation lack sufficient pressure to be truly realized openly.

This study is in line with Nugroho et al.'s (2022) research, which found that accountability, transparency, and community participation jointly affect village fund management, as well as Agustina & Gunawan's (2025) research, which shows that accountability, transparency, community participation, and official competence simultaneously improve village fund management.

CONCLUSION

Based on the analysis and discussion presented in the previous chapter regarding the effect of village fund accountability, budget targets, and community participation on the transparency of village fund management in Bungaraya District, Siak Regency, the following conclusions can be drawn:

First, village fund accountability has a positive and significant effect on the transparency of village fund management. Transparency is essentially the act of disclosing information to the public, but that information only becomes valuable if it is credible and can be accounted for. Accountability is the process that produces this credibility through honest accountability for village fund management, from planning to reporting. The more the village government is able to honestly account for its management, the more appropriate it is for that information to be disclosed to the community, so transparency is not merely formal openness, but openness that contains truth.

Second, budget targets have a positive and significant effect on the transparency of village fund management. Information disclosure is meaningless if the community has no reference for assessing its accuracy. Budget targets serve as this reference, providing a standard that allows the community to compare plans and realization. Without clear targets, village fund realization reports become difficult to verify even after publication.

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The clarity of budget targets is the foundation that makes transparency measurable in reality, not merely claimed normatively.

Third, community participation has a positive and significant effect on the transparency of village fund management. Village government openness does not always arise from unilateral initiative, but is also driven by reasonable pressure from a community involved from the planning stage onward. When the community participates in village deliberations, they have a direct interest in knowing the progress of the proposals they submitted, thereby naturally demanding information disclosure. Transparency is not only an obligation of the village government but also the result of bottom-up pressure arising from active citizen involvement.

Fourth, village fund accountability, budget targets, and community participation jointly have a positive and significant effect on the transparency of village fund management. These three factors do not stand alone but complement one another in a single logical chain: accountability provides truthful information content, budget targets provide the standard for assessing that truth, and community participation provides the pressure that ensures the information is genuinely disclosed openly. The absence of any one element weakens the others—accountability without targets is difficult to verify, targets without accountability lack credibility, and both without participation lack the pressure to be disclosed. Therefore, the transparency of village fund management in Bungaraya District, Siak Regency, is the result of the synergy of these three factors, not the result of a single independent factor.

RECOMMENDATIONS

Based on these conclusions, the authors propose the following recommendations. For the Village Governments in Bungaraya District, Siak Regency, village governments are advised to continue strengthening consistency between what is promised in planning and what is reported in realization, because community trust grows not from the amount of information published, but from the consistency between plans and their implementation. Village governments also need to improve the quality of preparing accurate, timely village financial accountability reports that comply with applicable regulations, and ensure that budget targets are formulated clearly, measurably, and based on the priority scale of community needs. In addition, village governments need to improve access to public information through village information boards, village websites, or other communication media so that the community can easily access information about the use of village funds at every stage of implementation.

For the community, the community is advised to be more active in utilizing the participation opportunities that have been provided, because the openness of the village government largely arises from the presence of parties who genuinely care about

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knowing and overseeing. The lower the level of community involvement, the smaller the incentive for the village government to be open, so active citizen participation is essentially a form of the community's own investment in the quality of transparency they receive. The community also needs to increase understanding of their rights in overseeing the use of village funds and to play an active role at every stage of village fund management, from planning and implementation to oversight.

For future researchers, given that the transparency of village fund management is proven to be influenced not only by the three variables in this study, future researchers are advised to explore other factors that logically also shape such openness, such as the competence of village officials in preparing reports, the availability of digital village information systems, or oversight from external institutions such as the regional inspectorate. Further research is also advised to expand the research location to other districts so that the relationship patterns found can be tested for consistency in a broader context, and to use qualitative or mixed-method research approaches to gain a deeper understanding of the factors influencing the transparency of village fund management at the local level.

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