

## Accountability for village financial management: Clarity of budget targets and competency of village financial management officials



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### ABSTRACT

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#### Keywords

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This study examines how community participation, clarity of budget targets and the competence of village officials impact village financial accountability. Understanding these factors is crucial for enhancing financial performance, reducing corruption risks and ensuring effective and efficient budget utilization in villages. This research adopts a quantitative approach with an associative design to explore causal relationships among variables. Multiple linear regression was used for data analysis. The findings indicate a significant impact of community participation, clarity of budget targets and official competence on village financial accountability. The results reveal that these factors significantly influence financial accountability in rural areas. The researcher suggests that future studies delve deeper into external factors affecting village fund management accountability. Enhancing the clarity of budget targets and the competence of village officials is crucial for significantly impacting village fund management. This research contributes to the global discourse by identifying key factors influencing financial accountability at the village level. It underscores the importance of community participation, clarity of budget targets and the competence of village officials. The study's findings can guide countries to enhance village financial performance, mitigate corruption risks and ensure effective and efficient use of village level budgets ultimately promoting public welfare.

**Contribution/ Originality:** This study uniquely integrates community participation, budget clarity and official competence to assess village financial accountability by employing a quantitative approach with multiple linear regression. It pioneers the identification of these specific factors' combined impact on rural financial governance, offering novel insights for enhancing financial accountability at the village level.

### 1. INTRODUCTION

Regional and village autonomy in the Republic of Indonesia grants authority to regions and villages to manage government according to their needs and characteristics. Over the past decade, significant insights have been gained into determining rural earnings mainly due to the increased availability of long-term panel data sets. These data sets combine comprehensive household-level information with village characteristics and infrastructure details (Chowdhury, Fjellström, Osarenkhoe, Hannadige, & Weerasinghe, 2022; Foster, 2012). The government provides

budgets to village heads to support development at the village level. However, there is a gap between the budget provided by the central government and the development results felt by the people in the village based on the observations of researchers. Hence, this research is crucial for delving deeper into the factors contributing to the ineffective use of the village budget aiming to achieve a more honest and equitable development impact on the local community.

On a national level, the government has allocated a substantial budget for village funds under a new program and policy. According to data from the Indonesian Ministry of Finance (Financial Memorandum), the government disbursed the Indonesian Rupiah (IDR) 257 trillion for the village fund program from 2015 to 2019. Village funds allocated for 2020 and 2021 amount to IDR 72 trillion. In semester I of 2021, the village government became the institution that carried out the most prominent corruption cases. Indonesia Corruption Watch (ICW) researcher Lalola Easter said that during this period, there were 62 corruption cases committed by village government officials, 60 district government cases and 17 city government cases. In 2021, village officials are the most corrupt in Indonesia. This problem triggers research to explain phenomena that occur empirically. In pursuit of village development goals, the government launched the VF program. Utilizing the 1-Village-1-Billion scheme, Indonesia's government transferred IDR 257 trillion (equivalent to approximately USD 18 billion at current exchange rates) to village governments from 2015 to 2020 (Hartojo, Ikhsan, Dartanto, & Sumarto, 2022).

Village funds continue to be strengthened with an increase in the budget allocation from IDR 2 trillion to IDR 72 trillion in 2020. The funds will be focused on empowering village communities and developing village economic potential. (<https://ekonomi.bisnis.com/>). However, the fantastic disbursement of funds from 2015-2019 reaching 257 trillion is not well used by village officials. In the first semester of 2021, the village government became the institution with the biggest corruption cases. ICW researcher Lalola Easter said that there were 62 cases of corruption committed by village government officials, 60 cases of district government and 17 cases of city government. In 2021, village officials are the most corrupt in Indonesia (<https://www.cnnindonesia.com>). This has triggered research to be able to explain the phenomena that occur empirically.

This research provides a foundation for improving village financial management to enhance the accountability of village fund management and mitigate corruption risks. Determinants selected based on theoretical studies and previous research are community participation, budget target clarity and village apparatus capability. The concept of stewardship theory is applied to analyze the accountability of village fund management. This theory explores contractual relationships where managers prioritize organizational interests over individual goals (Donaldson & Davis, 1991). The theory suggests corruption arises from opportunity, system weaknesses or inadequate supervision and motivation driven by necessity or greed (Pustha & Fauzan, 2021).

Stewardship theory assesses accountability in managing village funds. It is grounded in philosophical assumptions about human traits such as trustworthiness, integrity, responsibility and honesty in dealings with all stakeholders. This theory portrays management as acting in the best interest of multiple parties (Dallas & Lubrano, 2022). Nevertheless, management can deviate from expected norms. The willingness and opportunity theory posits that corruption arises from opportunities created by inadequate supervision and motivations fueled by necessity or greed. Economic opportunities for villagers remain scarce (Haces-Fernandez, 2022; Simatele & Maciko, 2022). Hence, the village government is responsible for overseeing village fund management through procedures, policies and relevant laws guided by principles of village financial management. Accountability in managing and allocating village funds begins with planning, continues through implementation and concludes with oversight (Fedchenko, Nikiforov, Gusarova, Tsareva, & Maximov, 2023; Khatib, Al Amosh, & Ananzeh, 2023; Steenkamp & Wesson, 2023).

Numerous researchers have conducted studies focusing on the accountability of village fund management (Handayani, Garad, Suyadi, & Tubastuvi, 2023; Mancini & Tommasino, 2023; Nurlinah, Haryanto, & Sunardi, 2020; Urquía-Grande, Estébanez, & Alcaraz-Quiles, 2022). This study investigates how village community participation,

good governance and positive perceptions support village government performance (Handayani et al., 2023). Capital expenditures play a crucial role in achieving budgetary balance (Mancini & Tommasino, 2023). Village governance's lack of response to development due to community-based economic empowerment, unchanged environmental conditions and human resources issues has led to weak village development and contributed to the suppression of migration flows (Nurlinah et al., 2020). Non-profit organizations (NPOs) in Africa ensure transparent and accountable health, education and economic assistance delivery (Urquía-Grande et al., 2022).

Previous research has not concurrently explored the impact of community participation, clarity of budget targets and competence of village officials on village fund management accountability. Therefore, this study investigates how these factors collectively influence village financial accountability. The findings are expected to offer valuable insights for local governments, village officials and communities to enhance rural financial management, transparency and sustainable development in rural areas. This research seeks to understand the influence of community participation, clarity of budget targets and competence of village officials on village financial accountability aiming to improve financial performance, mitigate corruption risks and optimize budget utilization in rural finance. The research question is as follows:

RQ1: Does social participation affect rural financial accountability?

RQ2: Does clarity of budget target affect rural financial accountability?

RQ3: Does officer competency affect rural financial accountability?

RQ4: Do social participation, clarity of budget target and officer competency simultaneously affect rural financial accountability?

## 2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### 2.1. Society Participation (SOC\_PART) and Rural Financial Accountability (RURAL\_FA)

According to Devas and Grant (2003) accountability can be strengthened through increasing community participation. Community participation is an accountability mechanism that starts from evaluation to reporting. Research by Blesia, Dixon, and Lord (2023) found that the Amungme has lived for centuries in a traditional, independent and almost undisturbed manner. This initiated the establishment of an organization that aims to develop village community knowledge. These organizations include representatives from benefiting communities such as the Amungme in their governance structure funded by a fraction of mining revenues known as the one percent trust fund.

Active community participation in government or local authority planning and agendas is essential. This participation typically involves three forms: access to information, consultation and active involvement (Abas, Arifin, Ali, & Khairil, 2023). Community participation is community involvement in the budget preparation process which includes gifts and suggestions from subordinates to leaders during budget preparation with the hope that the performance obtained is in accordance with what is expected of the organization (Gómez-Maldonado, Ospina-Espita, Rodríguez-Lesmes, & Rodríguez-Rodríguez, 2023; Shrestha, Pakhtigian, & Jeuland, 2023). This research shows the differences and complexities of meanings, practices and forms. Its operationalization challenges NGO academics, practitioners, donors and related policy makers (Dewi, Manochin, & Belal, 2021). According to Purnamawati, Yuniarta, and Jie (2023), the digital village initiative aims to enhance the knowledge and skills of rural communities in utilizing technology to grow their businesses, improve their welfare and strengthen local rural business capabilities. The results of the study by Ortega, Mesa, and Alarcón (2023) show that the urban periodic market for sustainable rural development in sub-Saharan Africa aims to explain the characteristics of rural development in Ghana and assess its impact on the six indicators of sustainable rural development proposed by the rural web technique.

Furthermore, the following four factors are considered in evaluating community perceptions of socio-economic impacts: personal circumstances, employment and economic activities, community and environmental projects and

settlements near mining operations affecting the local community (Dikgwatlhe & Mulenga, 2023; Yang, Chen, Zhong, Liu, & Xin, 2023). The COVID-19 pandemic has caused unprecedented hardship for the lives and livelihoods of indigenous peoples throughout the country particularly in south eastern Bangladesh (Garai & Ku, 2023; Lu & Qian, 2023; Stanikić et al., 2023). Stronger cell phone signals correlate positively with policies implemented by village leaders contributing to enhanced social development. Mobile phones facilitate collective action and community engagement boosting villagers' political participation and access to telecommunications services, thereby promoting accountability in village governance (Rezki, 2023).

Community participation is crucial for the effective planning and development of post-disaster reconstruction projects in Afghanistan. This involvement is crucial for addressing the five main obstacles to community engagement in post-disaster housing reconstruction projects: limited community capacity, gender disparities, lack of professional expertise in non-governmental organizations, government policies and practices and security concerns (Sadiqi, Trigunarsyah, & Coffey, 2017). Participation is the principle that every villager has the right to be involved in the village government's decision-making processes and activities (Liang & Xiao, 2022). Therefore, the formulation of the hypothesis in this study is as follows:

*H<sub>1</sub>: Social participation (SOC\_PART) has a positive effect on rural financial accountability (RURAL\_FA).*

## 2.2. Clarity of Budget Targets (CLAR\_BT) and Rural Financial Accountability (RURAL\_FA)

Clear budget targets refer to setting specific goals and objectives for using village funds within a particular time. This is important so that village funds are used on target and optimally for village communities. Expectations of external accountability and measurement of social impact have become essential practices for social enterprises (Guerrero, Guariso, & Castañeda, 2023; Maurischa, Fahmi, & Suroso, 2023). Social impact and its measurement cause friction among stakeholders involved in social enterprises (Duguma, 2019; Trzeciakowski, Ciżkowicz, & Rzońca, 2023). Social entrepreneurs are tackling the growing demand to measure social impact using formal methodologies through a bricolage approach (Molecke & Pinkse, 2017). The normative assertions about the potential of digital technology to aid rural development propose solutions for rural service delivery while also questioning the adoption of localism (Roberts, Anderson, Skerratt, & Farrington, 2017).

Innovation facilitators and project managers must gain a deeper understanding of social capital and trust dynamics to enhance the design and implementation of rural innovation projects (King, Fielke, Bayne, Klerkx, & Nettle, 2019). In Ethiopia, economic growth is managed well but does not guarantee poverty alleviation and rural transformation growth (Tadesse Wazza & Belay Bedeke, 2022). In addition, the clarity of budget targets includes determining clear performance indicators for each set target (Malodia, Dhir, Mishra, & Bhatti, 2021). Clear performance indicators will make it easier for the village government and the community to monitor and evaluate the achievement of village fund budget targets (Onsongo, Knorrington, & van Beers, 2023). Over the past decade, attitudes towards their diaspora among African countries, including Tanzania have shifted. Diasporas are no longer viewed merely as a strategic resource for the growth of their countries of origin (Kessy & Shayo, 2022).

Clear village fund budget targets require effective communication between the village government and the community. It fosters a mutual understanding among community members regarding using village funds and helps prevent misunderstandings (Ascari, Florio, & Gobbi, 2023). Efficient public leadership ensures that projects align with the organization's mission and goals and are implemented efficiently on schedule and within budget (Zada, Khan, Saeed, Zada, & Yong Jun, 2023). Clear village fund budget targets enable more focused, effective and transparent management. The community clearly understands how village funds are to be used and actively participates in monitoring and evaluation. Moreover, clear budget targets provide the foundation for the village government to report on the accountability of village fund utilization to authorities. Therefore, the hypothesis is formulated as follows:

*H<sub>2</sub>: Clarity of budget target (CLAR\_BT) has a positive effect on rural financial accountability (RURAL\_FA).*

### 2.3. Officer Competency (OFC\_COM)

The competence of village fund management officials is the skills and knowledge needed by village fund managers to carry out their duties effectively and efficiently. They need to understand the principles of accountability, transparency and integrity in managing village funds to prevent misuse and misappropriation of these funds (Buetti, Bourgeois, & Jafary, 2023; Oliveira & Saraiva, 2023). Involving beneficiaries in charitable decision-making ensures better governance processes. Four different mechanisms were used to select fund objectives, namely: delegation of decisions to group leaders, decision-making through public discussion, voting (one head, one vote) and weighted voting (Grieco & Bripi, 2022). Entrepreneurship among farmers, local engagement and effective government intervention are crucial for rural development. Rural policies incorporate the development of rural elites, leadership training and participatory governance into their designs (Zang, Hu, Zhou, Lv, & Sui, 2023).

In addition, village fund management officials must plan, budget and implement programs and projects. They must master good planning and budgeting techniques, including preparing the Village Government Work Plan (VGWP) and the Village Revenue and Expenditure Budget Plan (VREBP). Digital platforms and innovation mechanisms increase the resources needed to start a business but many still need more access due to disconnectedness. Meanwhile, digital platforms help connect resource owners with entrepreneurs (Kromidha, 2023). Female directors and independent directors contribute significantly to a company's financial performance. When analyzing company size, it becomes evident that women play a pivotal role in enhancing company performance across both large and small companies although not specifically in driving increased sales revenue. Independent directors are particularly effective in enhancing corporate performance within larger companies. Furthermore, Chief Executive Officer (CEO) duality significantly influences sales revenue growth in large logistics firms. A second moderation analysis reveals no significant impact of leverage on board structure discipline within the logistics sector (Govindan, Karaman, Uyar, & Kilic, 2023). These challenges frequently surpass the institutional capacities of local governments which act as catalysts for enhancing interactive governance arrangements including networks and partnerships involving relevant public and private stakeholders (Bjoergo, 2023; Culasso, Gavurova, Crocco, & Giacosa, 2023).

In addition, interpersonal competence is needed by village fund management officials. They must have good communication skills to be able to interact with the village community, other village officials as well as external parties such as auditors, local government and other related institutions. Practical cooperation and negotiation are crucial in building relationships with stakeholders managing village funds. Reforms in village governance have enhanced the quality of village road projects supported by evidence indicating the following causal mechanisms: (1) younger and more educated village leaders. (2) Improved quality of road projects contributing to the re-election prospects of incumbent leaders and (3) increased active participation of villagers in the management and oversight of village road projects (Wong, Wang, Luo, Zhang, & Rozelle, 2017).

Village fund management officials can carry out their duties professionally and responsibly with competencies that include legal understanding, planning, budgeting, financial administration and interpersonal skills. As a pathway, graduate leaders were found to improve road, electricity and power supply. However, this has little impact on the overall supply of public goods. The influence of a leader's formal education is less significant compared to other leader attributes such as gender or criminal history (Jain, Kashyap, Lahoti, & Sahoo, 2023). A proactive personality correlates positively with team role efficacy levels but not their dispersion when competence is high. Thirdly, the interaction between leader competence and proactivity positively correlates with proactive team performance mediated by optimal team role efficacy configurations (Chiu, Wu, Bartram, Parker, & Lee, 2023; Oliveira & Saraiva, 2023; White & Quinn, 2023).

Participatory governance is advocated as a foundational principle of community entrepreneurship. Recent case studies provide new insights into how governance structures, processes and community interests influence the

exploration of business opportunities within those communities (Awodiji & Naicker, 2023; London, Volmer, Zyberaj, & Kluger, 2023; Oplatka, 2023). Community stakeholder governance fosters community participation and accountability. However, it often prioritizes majority interests over minority interests in determining how opportunities are exploited. Introducing supplementary governance mechanisms such as multistakeholder advisory committees and reporting processes enhances community engagement ensuring recognition and communication of minority perspectives on exploitation opportunities and boosting accountability by including diverse viewpoints (Haugh, 2021). Therefore, the formulation of the hypothesis is as follows:

*H<sub>1</sub>: Officer Competency (OFC\_COM) has a positive effect on rural financial accountability (RURAL\_FA).*

#### 2.4. Rural Financial Accountability (RURAL\_FA)

Accountability is a psychological drive that makes a person try to be accountable for all actions and decisions taken in their environment. Case studies of two Italian advocacy non-governmental organizations (NGOs) as a substitute for information on the accountability relationship between local government and civil society. NGOs explain accounting terms and regulate education by “fixing” weak information links in local government accountability mechanisms as well as making data accessible. Governments and NGOs invest in combating corruption through anti-poverty programs emphasizing transparency and accountability. Corruption persists because of the disparity between formal transparency (de jure) and actual practice (de facto). Corruption will diminish as citizens gain the means to access timely information (Jeong, Shenoy, & Zimmermann, 2023).

Accountability involves various aspects such as the collection of funds, management and reporting of the results of the use of funds. Accountability is fundamental to organize government-society relations in democratic pursuits (Burke, Bunn, & Lumb, 2023; Wood et al., 2023). The collection of village funds must be carried out transparently and under applicable regulations. Funds come from various sources such as balancing funds from the central government, regional taxes and community donations. Village fund managers must ensure that all sources of income are recorded and that there are no irregularities (Kingston, Luke, Furneaux, & Alderman, 2023). Efficient and effective management of village funds is crucial to ensure alignment with development priorities and community needs. Successful village fund management includes meticulous planning, rational budgeting and rigorous expenditure oversight. Comprehensive transaction records, including proof of payments and accurate financial reporting, are essential. The political survival of local leaders in vulnerable factions hinges on the support that enhances local accountability and fosters community development especially in rural areas.

An audit of the use of village funds reveals discrepancies, irregularities and fraud that need to be followed up immediately. The potential of critical dialogical praxis holds power holders accountable for their actions to promote more development. This coordinating act develops dialogic accounting and transforms the form of accountability into an adaptive form of accountability. NGO accountability in developing countries like Malaysia manifests the ability of moral justification governed by various value orders and forms of adaptive accountability to assimilate the global development agenda into local policies and programs. It is unanticipated that sources of sustainability accountability emerge from within representative organizations that concentrate mainly on the future.

Organizations become institutional entrepreneurs in changing accountability in the industry especially in the fight against the gray economy. Overall, accountability for managing village funds is a crucial principle in maintaining the integrity and trust of the community in the village government. Management of village funds in a transparent, efficient and accountable manner is expected to improve the quality of development and community services at the village level and encourage active community participation in making decisions regarding the use of village funds. Therefore, the formulation of the hypothesis is as follows:

*H<sub>2</sub>: SOC\_PART, CLAR\_BT, and OFC\_COM simultaneously affect RURAL\_FA.*

### 3. METHODS

#### 3.1. Research Design

This research is quantitative with an associative design namely the exploration of causal relationships between variables. Researchers analyzed the influence of society participation (SOC\_PART), clarity of budget targets (CLAR\_BT), and officer competency (OFC\_COM) on rural financial accountability (RURAL\_FA). Figure 1 presents the research model. Each variable has its own role in measuring data. The following is a description of the variables presented in Table 1.

Table 1. Variable description.

Variables		Description	Measurement
SOC_PART	Society participation	Level of community member participation in organizational activities (Handayani et al., 2023).	Likert scale questionnaire
CLAR_BT	Clarity of budget targets	Rating scale (from low to high) on the extent to which objectives and budget allocations in the budget plan are clearly understood and have measurable directions (Mancini & Tommasino, 2023).	Likert scale questionnaire
OFC_COM	Officer competency	The average evaluation by superiors, co-workers or subjects related to the level of ability, knowledge, and skills of officers in carrying out tasks related to their roles (Nurlinah et al., 2020).	Likert scale questionnaire
RURAL_FA	Rural financial accountability	Transparency, integrity and compliance with regulations in financial management in rural areas can be measured through financial audits, accurate reporting and compliance with applicable accounting standards (Nurlinah et al., 2020).	Likert scale questionnaire

Table 1 describes several variables in this study. These variables include society participation (SOC\_PART) which measures the level of participation of community members in organizational activities using a Likert scale questionnaire, clarity of budget targets (CLAR\_BT) which assesses understanding of objectives and budget allocations in budget plans with a rating scale and officer competency (OFC\_COM) which evaluates the ability of officers based on the assessment of superiors, colleagues or related parties using a Likert scale questionnaire and rural financial accountability (RURAL\_FA) which measures transparency, integrity and compliance in financial management in rural areas using a Likert scale questionnaire. Relevant research references are also included for each variable.

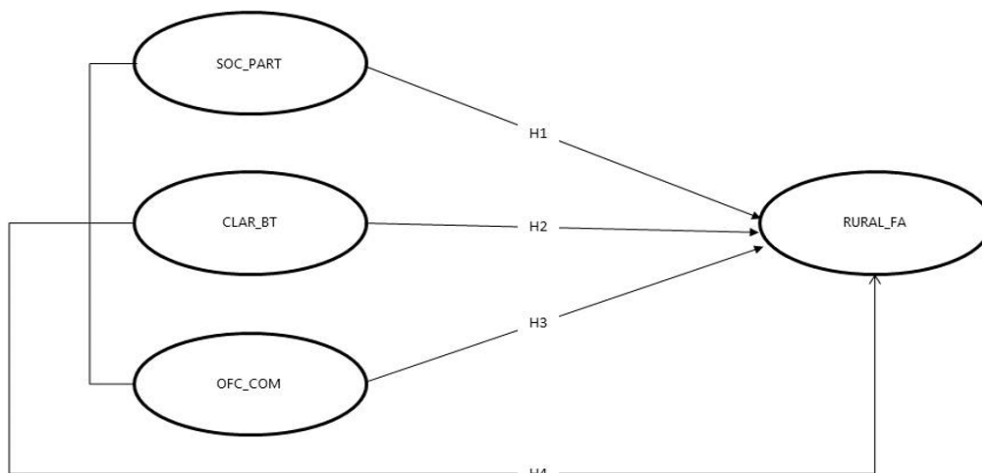


Figure 1. Research model.

### 3.2. Population and Sample

The study population consisted of village officials in Mamuju, West Sulawesi, Indonesia. From this population, n=33 was taken as a sample using a simple random sampling technique as shown in Table 2.

Table 2. Respondents demographic.

Demographics		Frequency	Percentage (%)
Village	Banuada village	1	3.0
	Batuampa village	1	3.0
	Beru-Beru village	2	6.1
	Bonda village	2	6.1
	Bonehau village	1	3.0
	Buana Sakti village	1	3.0
	Bunde village	1	3.0
	Buttuada village	1	3.0
	Dungkait village	1	3.0
	Dunkait village	1	3.0
	Kalonding village	1	3.0
	Laburanm Rano village	3	9.1
	Orobatu village	1	3.0
	Pangasan village	1	3.0
	Palang village	1	3.0
	Pitumpidange village	2	6.1
	Salubarana village	4	12.1
	Sukapeace village	1	3.0
	Tadou village	1	3.0
	Tamalea village	1	3.0
	Tamemongga village	1	3.0
Tammejarra village	2	6,1	
Tobabo village	1	3.0	
Tocina village	1	3.0	
Position	Village head	9	27.3
	Village secretary	18	54.5
	Village treasurer	6	18,2
Education	Senior high school	16	48.5
	Diploma 1	1	3.0
	Diplomas 2	1	3.0
	3-year diploma	3	9.1
	Bachelors	10	30.3
	Masters	2	6.1

### 3.3. Data Collection and Instruments

The data collection technique is a questionnaire using Google Forms (<https://docs.google.com/forms>). The research instrument consisted of 41 items, namely 6 SOC\_PART items, 6 CLAR\_BT items, 10 OFC\_COM items, and 19 RURAL\_FA items. The questionnaire was used as a measuring tool with a Likert scale of five levels of agreement.

### 3.4. Validity and Reliability of Instruments

The instrument's validity was assessed using the correlation probability value (sig. 2-tailed) and the Pearson correlation coefficient through SPSS version 27 software. This test evaluated the questionnaire's validity as a research measurement tool with detailed results in Table 3.



Table 3 indicates that all item correlation coefficients are robust and statistically significant at the 0.01 level ranging from 0.747 to 0.963 indicating strong correlations. Additionally, the p-value is reported as 0.00 ( $p < 0.05$ ). Therefore, the questionnaire is deemed valid. The results of the reliability test are presented in Table 4.

Table 3. Validity testing results.

Items	Sig.	Pearson correlation
SOC_PART1	0.000	0.878*
SOC_PART2	0.000	0.810*
SOC_PART3	0.000	0.808*
SOC_PART4	0.000	0.908*
SOC_PART5	0.000	0.814*
SOC_PART6	0.000	0.829*
CLAR_BT1	0.000	0.910*
CLAR_BT2	0.000	0.889*
CLAR_BT3	0.000	0.929*
CLAR_BT4	0.000	0.940*
CLAR_BT5	0.000	0.883*
CLAR_BT6	0.000	0.910*
OFC_COM1	0.000	0.923*
OFC_COM2	0.000	0.910*
OFC_COM 3	0.000	0.917*
OFC_COM 4	0.000	0.915*
OFC_COM 5	0.000	0.921*
OFC_COM 6	0.000	0.963*
OFC_COM 7	0.000	0.932*
OFC_COM 8	0.000	0.947*
OFC_COM 9	0.000	0.877*
OFC_COM 10	0.000	0.914*
RURAL_FA 1	0.000	0.943*
RURAL_FA 2	0.000	0.901*
RURAL_FA 3	0.000	0.914*
RURAL_FA 4	0.000	0.827*
RURAL_FA 5	0.000	0.863*
RURAL_FA 6	0.000	0.911*
RURAL_FA 7	0.000	0.941*
RURAL_FA 8	0.000	0.895*
RURAL_FA 9	0.000	0.934*
RURAL_FA 10	0.000	0.747*
RURAL_FA 11	0.000	0.843*
RURAL_FA 12	0.000	0.807*
RURAL_FA 13	0.000	0.912*
RURAL_FA 14	0.000	0.845*
RURAL_FA 15	0.000	0.886*
RURAL_FA 16	0.000	0.838*
RURAL_FA 17	0.000	0.822*
RURAL_FA 18	0.000	0.844*
RURAL_FA 19	0.000	0.851**

Note: \*  $p < 0.1$ , \*\* significant at the 0.01 level

Table 4. Reliability testing results.

Variables	Cronbach's alpha	N of items	Results
SOC_PART	0.915	6	Reliable
CLAR_BT	0.958	6	Reliable
OFC_COM	0.980	10	Reliable
RURAL_FA	0.981	19	Reliable

Table 4 shows the Cronbach's alpha value of 0.915 in the SOC\_PART variable is 0.958 in the CLAR\_BT variable, 0.980 in the OFC\_COM variable and 0.981 in the RURAL\_FA variable. This variable shows the value of Cronbach's alpha > 0.70, so the instrument is declared reliable and can be trusted.

### 3.5. Data Analysis

Data was analyzed using the Statistical Package for Social Science (SPSS) software version 27. Multiple regression analysis was performed to determine the effect of SOC\_PART, CLAR\_BT and OFC\_COM on RURAL\_FA either partially or simultaneously—a significance level of 5% (0.05). The data that has been collected must pass prerequisite tests such as the normality test, the heteroscedasticity test and the multicollinearity test before carrying out the regression analysis. The Kolmogorov-Smirnov test method tests the normal distribution of the data, normally distributed with an Asymp value. Sig. 0.197 ( $p > 0.05$ ). Heteroscedasticity symptoms were detected by the Spearman Rho test with a significance value of 0.797 on the SOC\_PART variable, sig. 0.500 on the variable CLAR\_BT and sig. 0.960 in the OFC\_COM variable so that the data does not show symptoms of heteroscedasticity ( $p > 0.05$ ). Symptoms of multicollinearity are detected by looking at the tolerance and VIF values. The multicollinearity test results show that the SOC\_PART variable has a tolerance value of 0.205 (tolerance > 0.10), the CLAR\_BT variable is 0.117 (tolerance > 0.10) and the OFC\_COM variable is 0.125 (tolerance > 0.10). Meanwhile, VIF values show 4.889, 8.518, and 8.005 for each variable (VIF < 10), so multicollinearity does not occur.

## 4. RESULTS

### 4.1. Descriptive Statistics

The descriptive data for the variables SOC\_PART, CLAR\_BT, OFC\_COM and RURAL\_FA were analyzed using SPSS version 27 to determine each item's response frequency, sum, mean, standard deviation and cumulative percentage. Descriptive statistics of the response of village officials towards society participation are presented in Table 5.

Table 5. Response village officials towards society participation.

Items	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Means	SD	Cumulative percentage (%)
SOC_PART1	1 (3.0)	1 (3.0)	2 (6.1)	8 (24.2)	21 (63.6)	4.42	0.969	87.8
SOC_PART2	1 (3.0)	0 (0.0)	2 (6.1)	21 (63.6)	9 (27.3)	4.12	0.781	90.9
SOC_PART3	1 (3.0)	2 (6.1)	0 (0.0)	14 (42.4)	16 (48.5)	4.27	0.977	90.9
SOC_PART4	1 (3.0)	0 (0.0)	2 (6.1)	16 (48.5)	14 (42.4)	4.27	0.839	90.9
SOC_PART5	2 (6.1)	0 (0.0)	2 (6.1)	17 (51.5)	12 (36.4)	4.12	0.992	87.9
SOC_PART6	1 (3.0)	1 (3.0)	3 (9.1)	15 (45.5)	13 (39.4)	4.15	0.939	84.9

Table 5 shows responses to items related to community participation. 87.8% of participants agreed that the community was directly involved in making decisions to prepare programs for using village funds (mean score = 4.42; SD = 0.969). Furthermore, 90.9% of them acknowledged that the community had proposed an alternative budget plan for the Village Consultative Body (VCB) (mean score = 4.12; SD = 0.781). 90.9% confirmed that the community was actively involved in plenary meetings to discuss and determine the village budget (mean score = 4.27; SD = 0.977). 87.9% of participants agreed that the community actively evaluates budget implementation (mean score = 4.12; SD = 0.992). 84.9% of participants agreed that the community appreciates the village government's and VCB's success in managing the village fund budget (mean score = 4.15; SD = 0.939).

Table 6 shows responses to items related to clarity of budget targets. 97.0% of participants acknowledged clarity on budget targets in this work unit (mean score = 4.30; SD = 0.770). Furthermore, 87.9% of them admit that this work unit has a specification of budget targets (mean score = 4.18; SD = 0.846). 94.0% can determine the

importance of budget targets in each program (mean score = 4.33; SD = 0.816). 97.0% can know the outcome that must be achieved in each program and activity (mean score = 4.27; SD = 0.761). 96.9% of participants agree that the budget is based on considering the priority scale (mean score = 4.64; SD = 0.783). 93.9% of participants agreed that performance indicators for each activity listed in the budget were clearly defined and measurable (mean score = 4.30; SD = 0.810).

**Table 6.** Response village officials towards clarity of budget targets.

Items	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Means	SD	Cumulative percentage (%)
CLAR_BT1	1 (3.0)	0 (0.0)	0 (0.0)	19 (57.6)	13 (39.4)	4.30	0.770	97.0
CLAR_BT2	1 (3.0)	0 (0.0)	3 (9.1)	17 (51.5)	12 (36.4)	4.18	0.846	87.9
CLAR_BT3	1 (3.0)	0 (0.0)	1 (3.0)	16 (48.5)	15 (45.5)	4.33	0.816	94.0
CLAR_BT4	1 (3.0)	0 (0.0)	0 (0.0)	20 (60.6)	12 (36.4)	4.27	0.761	97.0
CLAR_BT5	1 (3.0)	0 (0.0)	0 (0.0)	8 (24.2)	24 (72.7)	4.64	0.783	96.9
CLAR_BT6	1 (3.0)	0 (0.0)	1 (3.0)	17 (51.5)	14 (42.4)	4.30	0.810	93.9

**Table 7.** Response village officials towards officer competency.

Items	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Means	SD	Cumulative percentage (%)
OFC_COM1	1 (3.0)	0 (0.0)	1 (3.0)	14 (42.4)	17 (51.5)	4.39	0.827	93.9
OFC_COM2	1 (3.0)	0 (0.0)	0 (0.0)	12 (36.4)	20 (60.6)	4.52	0.795	97.0
OFC_COM3	1 (3.0)	0 (0.0)	0 (0.0)	13 (39.4)	19 (57.6)	4.48	0.795	97.0
OFC_COM4	1 (3.0)	0 (0.0)	0 (0.0)	16 (48.5)	16 (48.5)	4.39	0.788	97.0
OFC_COM5	1 (3.0)	0 (0.0)	0 (0.0)	12 (36.4)	20 (60.6)	4.52	0.795	97.0
OFC_COM6	1 (3.0)	0 (0.0)	0 (0.0)	14 (42.4)	18 (54.5)	4.45	0.794	96.9
OFC_COM7	1 (3.0)	0 (0.0)	1 (3.0)	17 (51.5)	14 (42.4)	4.30	0.810	93.9
OFC_COM8	1 (3.0)	0 (0.0)	0 (0.0)	16 (48.5)	16 (48.5)	4.39	0.788	97.0
OFC_COM9	1 (3.0)	0 (0.0)	0 (0.0)	14 (42.4)	18 (54.5)	4.45	0.794	96.9
OFC_COM10	1 (3.0)	0 (0.0)	0 (0.0)	15 (45.5)	17 (51.5)	4.42	0.792	97.0

Table 7 shows responses to items related to officer competency. 93.9% of participants acknowledged that village fund activity managers were able to understand the accounting cycle well (mean score = 4.39; SD = 0.827). Furthermore, 97.0% of them acknowledged that village fund activity managers understand their primary duties and functions (mean score = 4.52; SD = 0.795). 97.0% agree that information technology can support the ability of village fund activity managers to work (mean score = 4.48; SD = 0.795). 97.0% acknowledged that village fund activity managers could correctly make notes or document each transaction (mean score = 4.39; SD = 0.788). 97.0% of participants agreed that village fund activity managers could prepare financial reports (mean score = 4.52; SD = 0.795). 96.9% of participants agreed that village fund activity managers could adequately prepare and present financial reports (mean score = 4.45; SD = 0.794). 93.9% of participants agreed that village fund activity managers can solve and resolve problems that occur at work (mean score = 4.30; SD = 0.810). 97.0% of participants agreed that village fund activity managers have a social responsibility in the public interest (mean score = 4.39; SD = 0.788). 96.9% of participants agreed that village fund activity managers are willing to develop themselves and learn continuously (mean score = 4.45; SD = 0.794). 97.0% of participants agreed that village fund activity managers can do work with good quality (mean score = 4.42; SD = 0.792).

Table 8 shows responses to items related to rural financial accountability. 93.9% of participants acknowledged that there were reports regarding the details of the village funds used by village community activities (mean score = 4.30; SD = 0.810). Furthermore, 94.0% acknowledged that the implementation team was present at the planning meeting to manage the village funds allocation (mean score = 4.36; SD = 0.822). 90.9% agreed that strategic plans and general policy directions are the basis for managing village funds allocation (mean score = 4.21; SD = 0.820). 84.8% acknowledged that the financial management performance in each unit involved all government members

(mean score = 4.15; SD = 1.004). 87.9% of participants agreed that the public interest is the main concern and consideration in managing village funds allocation (mean score = 4.27; SD = 0.876). 87.9% of participants agreed that the work results that have been or will be achieved will be determined and used to evaluate village financial management (mean score = 4.21; SD = 0.857). 87.9% of participants agreed that the implementation team managed village fund allocation (mean score = 4.18; SD = 0.846). 97.0% of participants agreed that the objectives of the village fund allocation had been achieved (mean score = 4.48; SD = 0.795). 93.9% of participants agreed that there are periodic reports regarding the receipt of village funds and realization of village fund allocation spending (mean score = 4.30; SD = 0.810).

**Table 8.** Response village officials towards rural financial accountability.

Items	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Means	SD	Cumulative percentage (%)
RURAL_FA1	1 (3.0)	0 (0.0)	1 (3.0)	17 (51.5)	14 (42.4)	4.30	0.810	93.9
RURAL_FA2	1 (3.0)	0 (0.0)	1 (3.0)	15 (45.5)	16 (48.5)	4.36	0.822	94.0
RURAL_FA3	1 (3.0)	0 (0.0)	2 (6.1)	18 (54.5)	12 (36.4)	4.21	0.820	90.9
RURAL_FA4	1 (3.0)	2 (6.1)	2 (6.1)	14 (42.4)	14 (42.4)	4.15	1,004	84.8
RURAL_FA5	1 (3.0)	0 (0.0)	3 (9.1)	14 (42.4)	15 (45.5)	4.27	0.876	87.9
RURAL_FA6	1 (3.0)	0 (0.0)	3 (9.1)	16 (48.5)	13 (39.4)	4.21	0.857	87.9
RURAL_FA7	1 (3.0)	0 (0.0)	3 (9.1)	17 (51.5)	12 (36.4)	4.18	0.846	87.9
RURAL_FA8	1 (3.0)	0 (0.0)	0 (0.0)	13 (39.4)	19 (57.6)	4.48	0.795	97.0
RURAL_FA9	1 (3.0)	0 (0.0)	1 (3.0)	17 (51.5)	14 (42.4)	4.30	0.810	93.9
RURAL_FA10	2 (6.1)	0 (0.0)	2 (6.1)	20 (60.6)	9 (27.3)	4.03	0.951	87.9
RURAL_FA11	1 (3.0)	0 (0.0)	3 (9.1)	19 (57.6)	10 (30.3)	4.12	0.820	87.9
RURAL_FA12	1 (3.0)	1 (3.0)	8 (24.2)	13 (39.4)	10 (30.3)	3.91	0.980	69.7
RURAL_FA13	1 (3.0)	0 (0.0)	4 (12.1)	16 (48.5)	12 (36.4)	4.15	0.870	84.9
RURAL_FA14	1 (3.0)	0 (0.0)	1 (3.0)	14 (42.4)	17 (51.5)	4.39	0.827	93.9
RURAL_FA15	1 (3.0)	0 (0.0)	0 (0.0)	17 (51.5)	15 (45.5)	4.36	0.783	97.0
RURAL_FA16	1 (3.0)	0 (0.0)	0 (0.0)	16 (48.5)	16 (48.5)	4.39	0.788	97.0
RURAL_FA17	1 (3.0)	0 (0.0)	0 (0.0)	12 (36.4)	20 (60.6)	4.52	0.795	97.0
RURAL_FA18	1 (3.0)	0 (0.0)	1 (3.0)	15 (45.5)	16 (48.5)	4.36	0.822	94.0
RURAL_FA19	1 (3.0)	0 (0.0)	2 (6.1)	17 (51.5)	13 (39.4)	4.24	0.830	90.9

87.9% of participants agreed that the village funds management process involved all elements of society (mean score = 4.03; SD = 0.951). 87.9% of participants agreed that there was a final report regarding the progress of the implementation of the problems that had arisen and suggestions for the final settlement of the village funds allocation management (mean score = 4.12; SD = 0.820). 69.7% of participants agreed that it was easy for the community to access and obtain detailed accountability reports for managing village funds (mean score = 3.91; SD = 0.980). 84.9% of participants agreed that the management of the village funds had been properly supervised by the implementing team (mean score = 4.15; SD = 0.870). 93.9% of participants agreed that the village secretary had compiled the APBDesa based on the RKPDesa, and the Raperdes submitted the APDesa to the village head (mean score = 4.39; SD = 0.827). 97.0% of participants agreed that the regent's evaluation results were followed up by the village head (mean score = 4.36; SD = 0.783). 97% of participants agreed that the village government only collects fees that are specified as village fund receipts in the village regulations (mean score = 4.39; SD = 0.788). 97.0% of participants agreed that the village treasurer keeps and manages the amount of village cash and maintains general cash books, tax assistant cash books and bank books (mean score = 4.52; SD = 0.795). 94% of participants agreed that the village head submits a report on the Implementation of Village Administration (LPPD) to the regent at the end of each fiscal year (mean score = 4.36; SD = 0.822). Additionally, 90.9% of participants agreed that the village head submits accountability reports on the realization of APBDesa implementation through the Camat within one month after the fiscal year ends (mean score = 4.24; SD = 0.830). [Figure 2](#) illustrates the cumulative responses related to these four variables.

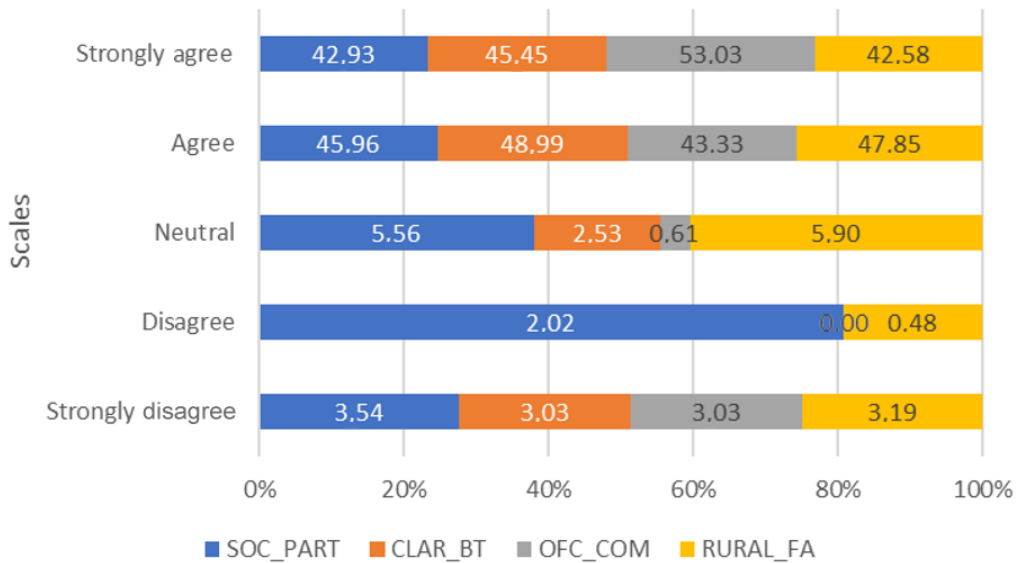


Figure 2. Frequency of responses based on variables.

4.2. Hypotheses Testing (partial or t-test)

Table 9 illustrates the impact of community participation, clarity of budget targets and officer competency on rural financial accountability. Researchers employed linear regression to assess the influence of SOC\_PART, CLAR\_BT and OFC\_COM on environmental care characteristics. The analysis generated a regression equation for predictive purposes. A statistical test was conducted on the slope ( $\alpha$ ) of the regression line to evaluate data appropriateness using a simple linear regression model.

Table 9. Partial hypotheses testing.

Model		Unstandardized coefficients		Standardized coefficients	t	Sig.
		B	std. error	Betas		
1	(Constant)	2.541	4.778	-	0.532	0.599
	Society participation	1.844	0.369	0.610	4.997	0.000
	Clarity of budget targets	0.572	0.517	0.178	1.106	0.278
	Officer competency	0.378	0.297	0.199	1.274	0.213

Note: Dependent variable: Rural financial accountability.

4.2.1. The Influence of Society Participation on Rural Financial Accountability

The following is an interpretation of the hypothesis test based on the Table 9 provided to test the existence of a positive influence of community participation on rural financial accountability. The hypothesis is as follows:

*H<sub>1</sub>: SOC\_PART has a positive effect on RURAL\_FA.*

The society participation variable has a regression coefficient of 1.844 indicating the expected change in the dependent variable (rural financial accountability) when society participation increases by one unit while holding other variables constant. The standardized coefficient (beta) for society participation is 0.610 reflecting its relative contribution to the dependent variable compared to other variables in the model. This beta value helps compare the independent variables' relative effects. The significance level (sig.) for society participation is 0.000 ( $p < 0.05$ ) indicating a statistically significant relationship between society participation and rural financial accountability. Thus, we can reject the null hypothesis which states there is no influence between society participation and rural financial accountability. These results conclude that societal participation significantly and positively affects rural financial accountability. Higher community participation in rural financial activities leads to better rural financial accountability.

#### 4.2.2. The Effect of Clarity of Budget Targets on Rural Financial Accountability

The following is an interpretation of the hypothesis test based on the Table 9 given to test the positive effect of clarity of budget targets on rural financial accountability. The hypothesis is as follows:

*H<sub>a</sub>: CLAR\_BT has a positive effect on RURAL\_FA.*

Based on the hypothesis testing analysis results which aimed to assess the impact of clarity of budget targets on rural financial accountability, several coefficient values and relevant statistics were obtained. The coefficient (B) for the clarity of budget targets variable is 0.572 indicating a positive relationship with rural financial accountability. However, the t-statistic value for this variable is 1.106 with a significance value (sig.) of 0.278. Given this significance level, higher than the commonly used threshold (e.g.,  $\alpha = 0.05$ ), there is insufficient evidence to reject the null hypothesis. Therefore, it cannot be concluded that clarity of budget targets significantly influences rural financial accountability based on the available data. Further research using more robust data or alternative analytical approaches is needed to obtain more precise conclusions regarding the relationship between these variables.

#### 4.2.3. The Effect of Officer Competency on Rural Financial Accountability

The following is an interpretation of the hypothesis test based on Table 9 given to test the positive effect of officer competency on rural financial accountability. The hypothesis is as follows:

*H<sub>a</sub>: OFC\_COM has a positive effect on RURAL\_FA.*

The main objective is to test the positive effect of officer competency on rural financial accountability based on the analysis using the table provided. In this context, the coefficient for officer competency has a positive value of 0.378 indicating a positive relationship between officer competency and rural financial accountability. However, to determine whether the relationship is statistically significant, we need to look at the level of significance (sig.) associated. In this case, the significance level for officer competency is 0.213 which is greater than the commonly used significance level. Therefore, there is not enough evidence to reject the null hypothesis (H<sub>0</sub>) which states that officer competency has no positive effect on rural financial accountability. In a nutshell, this study cannot significantly confirm the positive effect of officer competency on rural financial accountability based on the data provided. These results are based only on the table provided and further assessment can be made by considering other factors relevant to this analysis.

#### 4.3. The Influence of Society Participation, Clarity of Budget Targets, and Officer Competency on Rural Financial Accountability (simultaneous or F-test)

The impact of community participation, clarity of budget targets and officer competence on rural financial accountability are pivotal. This study aims to analyze how these three factors affect the effectiveness of rural financial management.

**Table 10.** Simultaneously hypotheses testing.

Model		Sum of squares	Df	Mean square	F	Sig.
1	Regression	5700.624	3	1900.208	99.767	0.000
	Residual	552.345	29	19.046		
	Total	6252.970	32			

**Note:** Dependent variable: Rural financial accountability.  
Predictors: (Constant), officer competency, society participation, clarity of budget targets.

Table 10 demonstrates a significant simultaneous influence of community participation, clarity of budget targets and officer competency on rural financial accountability. The F-value obtained was 99.767 with a significance level of less than 0.001 ( $p < 0.001$ ) indicating a robust impact of these variables on financial accountability in rural areas. In the regression model, these variables explain significant variations in rural financial

accountability. The sum of squares for regression is 5700.624 with 3 degrees of freedom (df), and the mean square is 1900.208 illustrating their substantial contribution to rural financial accountability. The hypothesis test results show the residual in the regression model is 552.345 with 29 degrees of freedom and a mean square value for the residual of 19.046. The total sum of squares in the model is 6252.970 with 32 degrees of freedom.

The coefficient of determination (R square) obtained is 0.912 which indicates that these three variables can explain 91.2% of the variation in rural financial accountability. In addition, the adjusted R square, namely the adjustment of the R square with the number of predictors and sample size was obtained at 0.903. This shows that these three variables can explain 90.3% of the variation in rural financial accountability after considering the number of predictors and sample size. The R-value (Pearson's correlation coefficient) obtained is 0.955 indicating a robust relationship between the independent and dependent variables. This shows that society participation, clarity of budget targets and officer competency significantly correlate with rural financial accountability in rural areas. In addition, the value of standard error of the estimate is 4.364 which is the estimated average error of the predictions made by the regression model. The lower the standard value and the estimation error, the more effective the regression model is in predicting rural financial accountability.

Based on these results, the variables of society participation, clarity of budget targets and officer competency together strongly influence rural financial accountability in rural areas with the ability to explain variations of 91.2%. However, it is essential to remember that other factors may also affect financial accountability in rural areas not included in this model. Therefore, additional research is necessary to achieve a more comprehensive understanding.

$$RURAL\_FA = 2.541 + 1.844(SOC\_PART) + 0.572(CLAR\_BT) + 0.378(OFC\_COM) + \varepsilon \quad (1)$$

Description:

RURAL\_FA: Rural Financial Accountability.

SOC\_PART: Society Participation.

CLAR\_BT: Clarity of Budget Targets.

OFC\_COM: Officer Competency.

$\varepsilon$ : Error Term.

The constant coefficient of 2.541 indicates the expected value of RURAL\_FA when all independent variables have a value of zero which is 2.541. The SOC\_PART coefficient of 1.844 indicates that every one-unit increase in the society participation level is expected to increase RURAL\_FA by 1.844 units with other independent variables remaining constant. The CLAR\_BT coefficient of 0.572 indicates that every one-unit increase in the clarity if budget targets level is expected to increase RURAL\_FA by 0.572 units with the other independent variables being constant. Meanwhile, the OFC\_COM coefficient of 0.378 indicates that every one-unit increase in the officer competency level is expected to increase RURAL\_FA by 0.378 units with other independent variables remaining constant.

This equation can be used to estimate the value of RURAL\_FA based on the values of a given independent variable. However, it is essential to remember that this equation only provides an estimate and does not consider other factors that may affect RURAL\_FA. An error variable ( $\varepsilon$ ) reflects unobserved or unmeasured factors that can affect RURAL\_FA and is not included in this model. Therefore, the estimation results of this equation need to be carefully considered and comprehensively analyzed by considering the context and other relevant factors.

## 5. DISCUSSION

This study investigates how community participation, clarity of budget targets and officer competency impact rural financial accountability. The significance level (sig.) for society participation is 0.000 ( $p < 0.05$ ) indicating a statistically significant relationship between society participation and rural financial accountability. Therefore, we reject the null hypothesis which suggests no influence between society participation and rural financial

accountability. Based on these findings, it is concluded that societal participation positively influences rural financial accountability. Increased community involvement in rural financial activities enhances financial transparency and accountability. This research underscores the connection between village community participation, effective governance and positive perceptions that enhance village government performance (Handayani et al., 2023). In a selected category of developing villages in Indonesia, this study empirically demonstrates the impact of good governance, positive perceptions, participation and village government performance. The findings reveal a significant relationship between good governance and positive perceptions among village communities ( $p$ -value = 0.000). Additionally, good governance significantly affects the performance of village governments ( $p$ -value = 0.011).

Community active participation in decision-making, alternative budget strategies and involvement in discussions, monitoring and evaluating the use of village funds are critical factors that positively contribute to village fund accountability. Through such participation, the community plays an active role in ensuring greater transparency, accountability and effectiveness in managing village funds, thereby enhancing the improvement and sustainability of local development programs.

Meanwhile, the significant correlation between direct governance and performance is supported by positive perceptions ( $p$ -value = 0.049). This study does not establish a direct relationship between good governance and community participation; instead, public participation acts as a bridge between good governance and village government performance. The influence of good governance on participation is not just a factor but a responsibility underscored by the community's positive perceptions of the village government.

According to Devas and Grant (2003) increasing community involvement can improve accountability by making local governments more receptive to those living in poverty and by supporting them. Community participation is community involvement in the budget preparation process. Involvement includes giving suggestions from subordinates to the leadership when preparing the budget and approaches that can increase organizational effectiveness. Organizations with performance expectations in accordance with organizational goals, values and standards are more likely to achieve alignment between employee actions and the strategic objectives of the organization (Gómez-Maldonado et al., 2023; Shrestha et al., 2023). Caring support is not significantly related to social participation while financial and emotional support is significantly related to social participation (Cho & Park, 2023; Musinguzi, Baker, & Villano, 2023; Rao et al., 2023; Wangliu, 2023). Areas with higher relief tend to have less vulnerability and lower population density. Four factors assess community perceptions of socio-economic impacts: personal situations, employment and economic activities, community and environmental projects and settlements related to mining operations near the local community (Dikgwatlhe & Mulenga, 2023; Yang et al., 2023).

The available data indicates a notable impact of clarity in budget targets on rural financial accountability. The coefficient (B) for the clarity of budget targets variable is 0.572 showing a positive correlation with rural financial accountability. However, the  $t$ -statistic value for this variable is 1.106 with a significance value (sig.) of 0.278. This significance level higher than the commonly used  $\alpha = 0.05$  suggests insufficient evidence to reject the null hypothesis. In Italy, municipalities exploited a national reform imposing limits on capital expenditures, applicable only to municipalities exceeding a population threshold of 5,000 inhabitants. One interpretation is that policymakers benefit from overly ambitious investment plans by leveraging voters' imperfect knowledge. Introducing caps on capital spending reduces the credibility of such promises and aligns spending plans with realistic expectations. This reform has led to more accurate forecasts of capital income (Mancini & Tommasino, 2023).

Aspects such as the clarity and specification of budget targets, awareness of target significance, clarity on expected outcomes, prioritization in the budget and defined performance indicators for each activity significantly enhance village fund accountability. These elements help ensure greater transparency, comprehension and



oversight in fund usage allow for a more effective evaluation of objective achievement and ensure proper allocation according to community priorities and actual needs.

Social impact measurement has become an essential practice for social enterprises to meet external accountability expectations (Guerrero et al., 2023; Maurischa et al., 2023). Social impact and its measurement cause friction among stakeholders involved in social enterprises (Duguma, 2019; Trzeciakowski et al., 2023). In addition, the clarity of budget targets includes determining clear performance indicators for each set target (Malodia et al., 2021). This performance indicator gauges how well the target has been met. Clear performance indicators facilitate the village government and community's monitoring and evaluation of the achievement of village fund budget targets (Onsongo et al., 2023). The village government must transparently communicate the village fund budget targets to the community including the goals, objectives and performance indicators established. This approach fosters a better understanding among the community members regarding using village funds and helps prevent miscommunication (Ascari et al., 2023).

This study cannot conclusively confirm a significant positive effect of officer competency on rural financial accountability based on the provided data. The coefficient for officer competency is 0.378 indicating a positive relationship between officer competency and rural financial accountability. However, the significance level (sig.) associated with this relationship is 0.213 which is higher than the commonly accepted threshold for significance. Therefore, there is insufficient evidence to reject the null hypothesis ( $H_0$ ) that officer competency does not positively affect rural financial accountability. Old migration patterns persist in Indonesia despite new rural development initiatives. This persistence underscores the urgency of the issue. The lack of proactive village governance in response to new developments perpetuates these old migration patterns. Weak governance contributes to inadequate village development which fails to suppress migration flows effectively (Nurlinah et al., 2020).

Accountability of village funds is influenced by several key aspects including a strong understanding of the accounting cycle, the main tasks and functions of managing village funds. The use of information technology can increase efficiency in work while the ability to record transactions accurately and properly prepare and present financial reports will strengthen transparency. Ability in problem solving, social responsibility and a willingness to learn continuously also contribute to maintain the integrity and professionalism of managing village funds and encouraging the implementation of good quality work standards.

Village fund management officials' competence encompasses the skills and knowledge required for the effective and efficient execution of their duties. These officials must be well-versed in the laws and regulations governing village fund management including the guidelines for usage, distribution and reporting of village funds. They should also be familiar with accountability, transparency and integrity principles in fund management to prevent misuse or misappropriation (Buetti et al., 2023; Oliveira & Saraiva, 2023). Administrative and financial management skills are crucial for officials managing village funds. Often, these challenges surpass the institutional capacities of local governments which act as catalysts for interactive governance arrangements, including networks and partnerships between relevant public and private actors (Bjoergo, 2023; Culasso et al., 2023). Qualitative fieldwork emphasizing understanding mechanisms highlights the crucial role of community-driven financial education programs (Garst, Stephens, Parry, Bowers, & Quinn, 2023; Hakizimfura, Randall, & Zia, 2020). Reforms in village governance have led to improvement in the quality of village road projects. Evidence points to several mechanisms driving this effect: (1) village leaders tend to be younger and more educated, (2) high-quality road projects boost the re-election prospects of incumbent leaders, and (3) villagers are more actively involved in managing and monitoring these road projects (Wong et al., 2017). A proactive personality positively impacts the extent of team role efficacy but not its distribution when competence is high. Additionally, the interactive effect of a leader's competence and proactive nature is positively associated with team proactive performance mediated by optimal configurations of team role efficacy (Chiu et al., 2023; Oliveira & Saraiva, 2023; White & Quinn, 2023).

Simultaneously, there is a significant simultaneous influence between the variables of society participation, clarity of budget targets and officer competency on rural financial accountability. The F-value obtained was 99,767 with a significance  $p$  of less than 0.001 ( $p < 0.001$ ) indicating a strong and significant influence between these variables on financial accountability in rural areas. In the regression model, the variables of society participation, clarity of budget targets and officer competency explain significant variations in rural financial accountability. Based on these results, it can be concluded that the variables of society participation, clarity of budget targets and officer competency together strongly influence rural financial accountability in rural areas with the ability to explain variations of 91.2%. Health, education and economic assistance delivered by small non-profit organizations (NPOs) in Africa should prioritize enhancing transparency, accountability and effectiveness in their operations towards beneficiaries, critical stakeholders of these NPOs. This study explores the downward accountability of NPOs to beneficiaries advocating for increased transparency in the communication and dissemination of information about their goals, activities and outcomes (Urquía-Grande et al., 2022).

Corruption endures due to the disparity between formal and actual transparency. Corruption will diminish as citizens gain tools for accessing timely information (Jeong et al., 2023). Fundamentally, accountability is a principle that organizes the relationship between rulers and the governed marking the accountability of public officials as a hallmark of democracy (Burke et al., 2023; Wood et al., 2023). The survival of local leaders from marginalized factions hinges on grassroots support, fostering local accountability and facilitating enhanced local development. Additionally, regional volunteers bolster development outcomes by leveraging the natural rapport between guerrilla-affiliated cadres and the local population (Fang, Hou, Liu, Xu, & Zhang, 2023; Rana & Cordery, 2024). Village fund managers must ensure that all sources of income are recorded and that there are no irregularities (Kingston et al., 2023).

## 6. CONCLUSION

Research indicates that community participation significantly enhances rural financial accountability. Increased community involvement correlates with improved financial accountability in rural areas. However, the study findings need to provide more evidence to assert a significant influence of budget target clarity on rural financial accountability as the data fails to reject the null hypothesis. Similarly, the research does not conclusively support the positive impact of officer competency on rural financial accountability suggesting insufficient evidence to reject the null hypothesis ( $H_0$ ) that officer competency lacks a positive effect on financial accountability in rural settings.

Concurrently, community participation, budget target clarity and officer competency have a notable collective influence on rural financial accountability. These variables collectively explain significant variations in rural financial accountability within the regression model.

Active community participation across all stages of village fund planning, implementation and evaluation is not just important, it is pivotal in enhancing accountability and effectiveness in fund management. Clarity in goals, specifications, priorities and performance measurement significantly boosts transparency and ensures effective fund utilization aligned with community needs. Moreover, a strong grasp of accounting principles, transparent reporting, technological integration and high-quality work by village fund managers play critical roles in ensuring effective fund accountability. It is the active involvement of the community that can truly make a difference in rural financial accountability.

This study underscores significant implications for village financial management particularly in enhancing transparency and accountability. Improving clarity in budget targets and enhancing the competence of village financial management officials are crucial steps towards more efficient fund utilization, bolstering public trust and minimizing budget mismanagement risks. Policymakers can use these findings to formulate strategies for capacity building, training initiatives for village officials and designing robust financial management systems that are both

transparent and accountable. These insights can inform the development of standardized operating procedures for village financial management practices across Indonesia.

Future research should delve deeper into external factors influencing village fund management accountability. At the same time, budget target clarity and officer competence show some influence; their effects on fund management accountability warrant further investigation to enhance governance in village sectors.

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