

# ANALYSIS OF THE EFFECT OF PARTICIPATION, TRANSPARENCY AND ACCOUNTABILITY ON THE MANAGEMENT OF VILLAGE FUND ALLOCATION IN BANUA HANYAR HULU VILLAGE, TAPIN UTARA DISTRICT, TAPIN REGENCY, SOUTH KALIMANTAN PROVINCE

Dwi Nanda Mahdenny<sup>1</sup>, Musthafa<sup>2</sup>

<sup>1,2</sup>Sekolah Tinggi Ilmu Ekonomi Pancasetia, Banjarmasin, Indonesia

E-mail: [dwimahdenny10@gmail.com](mailto:dwimahdenny10@gmail.com), [profdr.musthafa@gmail.com](mailto:profdr.musthafa@gmail.com)

## Article Info

Received: 03/10/22

Revised: 27/10/22

Accepted: 29/10/22

This research is a correlational research with a quantitative approach through a survey method which aims to determine the effect of participation, transparency and accountability on the management of the Banua Hanyar Hulu Village Fund, Tapin, Tapin Regency, either simultaneously or partially. This study also wants to determine whether participation is a dominant factor in Village Fund Management. With the number of samples in this study as many as 90 respondents with the determination of the sample using purposive sampling technique. Data collection techniques by distributing questionnaires and documentation. While the instrument uses validity and reliability tests. Furthermore, the data were analyzed using a statistical model in a computer program (SPSS version 23) using the classical assumption test and multiple linear regression analysis testing. The results of this study indicate that simultaneously, the independent variables, namely Participation, Transparency and Accountability, can affect the Management of the Banua Hanyar Hulu Village Fund, Tapin, Tapin Regency. While partially, only the transparency variable cannot affect the Management of the Banua Hanyar Hulu Village Fund, Tapin, Tapin Regency. This study also found that the dominant influence on the management of the Banua Hanyar Hulu Village Fund, Tapin, Tapin Regency is the accountability variable.

Keywords: Participation, transparency, accountability, management, village fund

## 1. INTRODUCTION

The hamlet is unity inhabitant law that has authorized area limits for to organize as well as look after matter regime and needs inhabitant local based on initiative citizens, rights origin of the idea, as well as or or right recognized conventional as well as respected in system the regime of the Unitary State of the Republic of Indonesia (Trisantono, 2011). The hamlet is representation as well as unity inhabitant small that already there is as well as develop grow simultaneously with origin proposal life inhabitant as well as So the part that is not inseparable from rule life Indonesian nation. The ruler's efforts for create inhabitant safe village tried past wisdom distribution budget hamlet (Eko et al., 2014). Suitable poured out in mandate Law No. 6 of 2014 concerning Hamlet, namely The Village Budget is budget originating from from Calculation Income as well as Shopping Country transferred past Calculation Income as well as Shopping District Area or City and used for fund sponsorship regime, implementation development, coaching community, as well as empowerment citizens. Create development hamlet, is in form Allocation Hamlet Budget (Dura, 2016).

Budget hamlet used with referring to the Medium Term Development Concept of the Village, as well as to the Concept Activity The Village Lord and is regulated with method orderly, obedient as well as obey the determination legislation invitation, useful, cheap, efficient, penetrating view as well as accountable with observing a sense of equality as well as discipline and prioritizing need inhabitant near on need individual (Moedarlis, 2019). Based on the Regulation of the Minister of Hamlets, Development of Neglected Areas, and Transmigration No. 13 of 2020 Concerning Priority Usage 2021 Village Budget is prioritized for reduce consequence social as well as economy citizens and the obstruction development hamlet impact pandemic *Corona Virus Disease* 2019 needs carry out adapt self Routine latest in the hamlet, as well as experience deadly danger system the country's economy and or or stability system financial need do wisdom State finances and stability system financial for action pandemic *Corona Virus Disease* 2019 including inside it budget hamlet. Therefore that, so it's fitting if budget hamlet so that prioritized for organizing development programs hamlet as well as

empowerment inhabitant look at how meaning regarding That for support realization people's safety according to practice please to the 5 Pancasila. In the management financial hamlet, participation inhabitant very means tried, participation That start from programming, budgeting, to implementation participation public start lifting to surface and start introduced that a participation public become a prerequisite creation good governance (Londa et al , 2015).

Participation inhabitant is one of aspects that influence success from the development program or development public rural. Needed analysis about participation inhabitant in empowerment programs and situations participation inhabitant as well as aspects that influence it so that the empowerment program inhabitant Can sustainable (Tumbel, 2017)

Citizens at the time This currently many have not master, moreover Not yet understand allocation budget hamlet. Related with basics management financial hamlet that, empowerment inhabitant So obligation important regime hamlet. Citizen participation is also fork existence management allocation budget hamlet with good. Hamlet development creates existence independence something hamlet due to activity development hamlet must arranged by the Hamlet with method make effective base people energy, base energy natural and hamlet area with method prolonged (Ultafiah, 2017).

So that the hamlet in power have base – base income from existence management base energy. So from that, success or at least target income implementation regional independence is very important depends on how much nice ability regime hamlet in the apply contribution, use, and authority as servant citizen. Translucent view ensure all over party for recognize all method in each levels and guarantees access all over party for get linked data management financial hamlet. Accountability in regime hamlet as Sumpeno said to hook ruler hamlet for be accountable activities carried out in the relation with development as well as ruler hamlet (Risya & Nurodin, 2017).

Accountability That concerning problem financial with allocation budget hamlet as one of part in it. The nominal figure submitted for each hamlet many kinds of related to geography hamlet, number society, and amount death. The 10% quota that Dusun gets is useful to Hamlet income (Noak, 2016). With offer Village Fund Allocation (ADD), this the more show participation and involvement Central Government in development village. Although the Regional Autonomy Law states that government directed for empowering government area For arrange himself alone, but No means The Central Government does not supervise development area (Manggu, 2017).

Government village believed more capable identify need priority its people compared to government Regency, which is known as own more problems broad and diverse (Wardiyantoro et al., 2016). The use of village funds is also very possible misused by parties trusted in build village that develops and develops creativity society. Because this program load a lot of ideas big and also relevant with development hamlets in each Regency, up to researcher captivated for sorting Allocation Banua Hamlet Budget Hanyar Hulu District North Tapin Regency Tapin.

So the researcher pushed For do study titled Analysis Influence Participation, Transparency and Accountability To Management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province. There are formulation the problem that will lifted in study This among others as following: (1) Is Participation, Transparency and Accountability Influential Significant In general Simultan To Management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province? (2) What is it? Participation, Transparency and Accountability Influential Significant in General Partial to Management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province? (3) Which one? Between Participation, Transparency and Accountability Influential Dominant To Management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province?

## Literature Review

### Management Human Resources

Management Human Resources (HR) according to Nawawi (2005, 42) is management individuals who work in organization in the form of connection between work with workers, especially For achievement utilization individuals in a way productive as an effort reach objective

organization and in frame embodiment satisfaction need individuals Hamali (2018, 6) explained function from management source Power man that is:

- a. Planning is activity speculate about condition Power activities, so that suitable with body desire with method efficient as well as empowered use, in help realization objective.
- b. organizing is activity For arrange employee with set distribution work, relationship work, delegation authority, integration and coordination in form chart organization.
- c. Direction and procurement is activity give instructions to employees, so that want to activity similar as well as on duty efficient and powerful use in help achievement body purpose.
- d. Procurement and Control is method removal, sorting, placemen, direction, and induction for to obtain suitable employee with body desires. Control activity arrange employee so that obey body regulations and on duty suitable with draft.
- e. Development method increase skill technical, theoretical, abstract, and morals employee past learning as well as upgrading nursery.
- f. Principle compensation is balanced as well as appropriate, balanced meant suitable with results activities, on the other hand proper meant Can fill up desire main.
- g. Integration activity for gather body needs and desire employee, so that come true activity similar to the beautiful as well as reciprocity profitable.
- h. Maintenance activity maintenance or upgrade physical and psychological conditions, as well as compliance so that they always want to on duty similar until pension.
- i. Discipline is one of use management base energy of a meaningful person as well as is key realization body purpose, cause without existence discipline until difficult realization maximum goal.
- j. termination break up bond activity somebody employee from something body. Dismissal This caused by will employee, body will, expiration contract activities, retirement, or because of others.

### Community Participation

Zamroni (2011:51) said if Participation or participation is the entire citizen body a country that has voice in the making as well as collection a fixed nature method direct or through a representative body need inhabitant usual. Participation society is something rights held inhabitant for participate play a role in collection provisions in level method developmen, start from early programming, implementation, supervision and also area preservation. Here inhabitant No only as acceptor means or efficacy However as points sustainable development (Dewi, Fandeli & Baiquni, 2013: 131). Based on the system as well as method participation, Uphoff et al. (1979:6-7) (in Nasution, 2009:18), but rather participation of 4 types : a) *participation in decision making* ; b) *participation in implementation* ; c) *participation in benefits* ; d) *participation evaluation*. Indicator participation namely: 1) Manipulation, 2) Therapy, 3) Notification, 4) Consultation, 5) Reassurance, 6) Partnership, 7) Delegated power, and 8) Supervision. inhabitant.

### Transparency

Kristianten (2006:31) stated that transparency will convey consequence positive in tidy up governance. Transparency will heighten accountability of the formulators policy so that people's control over the holders authority maker policy will walk effective. Next Mardiasmo (2006;18) said transparency is continuity (openness) of the ruler / government in share linked data with activity management base energy audiences to parties who want data. The authorities / government are also responsible answer share financial data as well as other data you wish used for collection determination by the parties concerned. Mustopadidjaja (2003 :261), states principle transparency No only relate use things concerning finance, transparency The government also covers 5 (five) things become following:

1. Openness in meeting important where the people participate give his opinion;
2. Disclosure of affiliated information use required documents known to the people;
3. Openness procedure (taking) decision or mechanism planning preparation);
4. Openness of the register containing information law (notes) civil, land book, village); and
5. Openness get roles and citizens.

### Accountability

The term accountability origin from words in language English *accountability* which means responsibility answer or condition for accountable answer or condition For requested coverage Answer: Accountability is functioning all over component mover the way activity compan, sync their respective duties and authorities. Article 7 of Law No. 28 of 1999 states that which meant principle accountability is principle which choose that every activities and what will be happen from activity the implementation of the state must can accountable to society / society as holder sovereignty highest synchronous country with provision regulation legislation which applies.

Syahrudin Rasul, (2002:8), explains accountability become ability give answer to more authority tall on action a person / group of people against public area on a organization. Dimension Accountability There are 5 (five), namely (Syahrudin Rasul, 2002:11):

1. Accountability law and honesty
2. Accountability Managerial
3. Program accountability
4. Accountability policy
5. Accountability financial

### Management Village Fund Allocation

Organizing a budget village is a series activities consisting of from programming, applications as well as assessment and responsibility answer on activities that have been tried until in to organize budget mandatory village based on the principle open , responsible answer as well as participation and work with method orderly as well as obedient for urge creation *good governance* in implementation government in citizens village ( Minister of Home Affairs Regulation No. 113 of 2014). Management of Village Funds through Minister of Home Affairs Regulation Number 20 of 2018 concerning Management Village Finance Article I, Article 1, Section (6) explains If activity activity the covering planning, implementation, administration, reporting as well as accountability.

Principles of management village fund allocation sourced from Minister of Home Affairs Regulation Number 20 of 2018 paragraph 2 chapter 2 which explains If village fund allocation based on on principle transparency, accountability, participation and compliance will calculation. Based on Minister of Home Affairs Regulation Number 20 of 2018 Concerning Management Village Finance Chapter II, Article 3 paragraph (2) explains that head village as Holder Authority Management Village Finance (PKPKD) has authority as the following, namely

- a. Decide wisdom about implementation of the Village Budget;
- b. Decide wisdom about management object belongs to the Hamlet;
- c. Carry out action that causes expenditure on Village Budget burden;
- d. Deciding on PPKD;
- e. Validate DPA, DPPA, and DPAL;
- f. Justifying the Village RAK;
- g. Justifying SPP

According to Soemantri (2011: 158) the formula used in Village Fund Allocation as following:

- a. Comprehensive principles is the magnitude part part Allocation Similar Hamlet Budget for each hamlet, the next one spoken Allocation Minimum Village Budget (ADDM)
- b. Balanced Principle is the magnitude part Allocation The Hamlet Budget is based on the Hamlet Weight Figure (BDx) which is calculated with method as well as elastic special ( eg. shortage, affordability, learning down, health and others), next spoken Allocation Equal Village Budget (ADDP)

Sahdan et al. (2006:23) stated in management Village Budget, mandatory apply The principles of good governance include: (1) Participatory, (2) Transparent, (3) Accountable, and (4) Equality. According to Soemantri (2011;157) objectives Village Fund Allocation as following:

- a. Overcome lack as well as reduce gap;
- b. Upgrade programming as well as budgeting development at level hamlet as well as empowerment inhabitant;
- c. Upgrade development infrastructure rural;

- d. Upgrade implementation values faith, social custom in create social rise;
- e. Upgrade peace as well as discipline inhabitant;
- f. Upgrade services to citizens hamlet in chart development activity social as well as economy inhabitant;
- g. Urge increase self-reliance as well as shouldering the burden of the people; and
- h. Upgrade income hamlet as well as inhabitant hamlet through the Village-Owned Enterprises Agency (BUMDes).

## 2. RESEARCH METHODS

Type of research used in study This is type study correlational. With taking object research in Banua Village Hanyar Hulu in the District North Tapin Regency Tapin South Kalimantan Province. In research This survey variables are divided into two variables, namely variable free / independent (X) and variable related / dependent (Y). Participation (X1) is participation public in making decision Good in a way directly or indirectly No direct through institution representative who can distribute his aspirations. Participation is also built on base freedom ber association and speaking as well as participate in constructive (Mardiasmo, 2009:10). The indicators used For variable this: (a) Taking decision, (b) Implementation, (c) Decision benefits and (d) Evaluation

Transparency (X2) namely handover service audience must character open, easy and accessible for all over the party who wants as well as held with method allow and easy understandable (Mahmudi, 2015: 224). Transparency can measured through a number of indicators: (a) Informative, (b) Openness, and (c) Disclosure.

Accountability (X3) kind of role party holder trusted (agent) for share accountability, presenting, giving know, and disclose all activity as well as activities that are done responsibility of Banuaya on the part donor trusted (principal) who owns it right as well as authority for request responsibility reply that (Mardiasmo, 2009:20). Where are the indicators used? among others: (a) Accountability honesty and law, (b) Accountability Managerial, (c) Program accountability, (d) Accountability policy and (e) Accountability Financial.

Management Village Fund Allocation (Y) based on administration Minister of Home Affairs Regulation No. 20 of 2018 concerning Management Village Finance Article I, article 1 part (6) explains financial hamlet as all over activities related to programming, implementatio, administration, coverage, and accountability financial Hamlet. Indicators in variable This including: (a) Planning, (b) Implementation, (c) supervision and (d) accountability.

Study That aiming For look for know influence participation, transparency as well as accountability to management Village Fund Budget (ADD) in Banua Hamlet/Village Hanyar Origin District North Tapin Regency Tapin South Kalimantan Province, both in a way simultaneous and also in a way partial. Population in the research that is all over community in Banua Village Hanyar Hulu, numbering 323 people in 2022. Sample taken with random sampling in accordance with required samples and for determine minimum sample limit required If size population known, can used formula slovin as following:

$$n = \frac{N}{1 + Ne^2}$$

Information:

- n = Sample Size  
N = Size Population  
e = Desired Accuracy Value

With use Slovin formula with tolerance limits 9% error , then the research sample This can counted as following :

$$n = \frac{323}{1 + 323 (0,09)^2} = \frac{323}{1 + 2,6} = \frac{323}{3,6} = 89,7$$



Based on calculation mentioned, there are magnitude sample set after do rounding that is as many as 90 people. Samples in the study restricted only society that ever follow meeting village and active in activity village. Researcher assume that those people has participate in activity the village and also the people has know and understand participation, transparency and accountability are meant in study.

Data collection techniques were carried out through studies bibliography, observation, documentation, interviews as well as use questionnaire distributed via google form and questionnaire direct. Data testing is performed with using SPSS version 23. Where the test done through validity tests, reliability tests, assumption tests classical, t-test, f-test and dominance test.

### 3. RESULT AND DISCUSSION

First step In the data analysis process is the instrument test , namely the validity test and the reliability test. Based on the validity test through the Pearson test with notice table 1 then instrument in study This declared valid because  $r$  is greater big from 0.3, so that can to be continued with reliability testing.

**Table 1** Validity Test Results

Variables	Item	Validity		Caption
		R	Sig	
X1	X1.1	0.496	0.3	Valid
	X1.2	0.363	0.3	Valid
	X1.3	0.645	0.3	Valid
	X1.4	0.599	0.3	Valid
	X1.5	0.528	0.3	Valid
	X1.6	0.411	0.3	Valid
	X1.7	0.401	0.3	Valid
	X1.8	0.563	0.3	Valid
	X1.9	0.500	0.3	Valid
	X1.10	0.498	0.3	Valid
X2	X2.1	0.552	0.3	Valid
	X2.2	0.407	0.3	Valid
	X2.3	0.399	0.3	Valid
	X2.4	0.449	0.3	Valid
	X2.5	0.473	0.3	Valid
	X2.6	0.479	0.3	Valid
	X2.7	0.471	0.3	Valid
	X2.8	0.551	0.3	Valid
	X2.9	0.487	0.3	Valid
	X2.10	0.320	0.3	Valid
	X2.11	0.403	0.3	Valid
	X2.12	0.595	0.3	Valid
	X2.13	0.398	0.3	Valid
X3	X3.1	0.446	0.3	Valid
	X3.2	0.325	0.3	Valid
	X3.3	0.471	0.3	Valid
	X3.4	0.487	0.3	Valid
	X3.5	0.445	0.3	Valid
	X3.6	0.412	0.3	Valid
	X3.7	0.522	0.3	Valid
	X3.8	0.443	0.3	Valid
	X3.9	0.491	0.3	Valid
	X3.10	0.527	0.3	Valid
	X3.11	0.411	0.3	Valid
	X3.12	0.404	0.3	Valid
	X3.13	0.359	0.3	Valid
	X3.14	0.374	0.3	Valid

Variables	Item	Validity		Caption
Y	Y1	0.476	0.3	Valid
	Y2	0.449	0.3	Valid
	Y3	0.497	0.3	Valid
	Y4	0.451	0.3	Valid
	Y5	0.593	0.3	Valid
	Y6	0.357	0.3	Valid
	Y7	0.442	0.3	Valid
	Y8	0.575	0.3	Valid
	Y9	0.327	0.3	Valid
	Y10	0.578	0.3	Valid

Source : SPSS 23 Data Processing Results (2022)

All items stated as valid hereinafter tested its reliability For know mark consistency tool measurements used and submitted to respondents. Measurement to reliability done with use Cronbach's Alpha value, where usually reliability a instrument can accepted If have Cronbach's Alpha value of at least 0.6. Test results with using the SPSS 23 program shows the Cronbach's Alpha variable examined in table 2. then the data is declared to have passed the instrument test.

**Table 2** Data Reliability Test Results

Variables	Cronbach's Alpha	Caption
X1	0.748	Reliable
X2	0.786	Reliable
X3	0.702	Reliable
Y	0.753	Reliable

Source : SPSS 23 Data Processing Results (2022)

And based on the assumption test classic namely data normality test, heteroscedasticity test and multicollinearity test known that the data used fulfil requirements. Based on data processing is carried out obtained equality:

$$Y = 9.186 + 0.216X_1 + 0.018 X_2 + 0.3887 X_3 + e$$

Where, if No There is variable participation, transparency and accountability, then mark Management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province, it is known of 9,186. For variable Participation to Management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province to obtain beta value 0.216 which means that every change as much as 1 on the variable decision influenced existence change from increase participation as much as 0.216 through suspicion other variables have values constant. The beta value is 0.018 on the variable Transparency can assumed that increase of 1 in variable Management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province caused by existence change variable transparency as much as 0.018 through suspicion other variables have values constant. Beta value of the variable Accountability worth 0.388 which can be interpreted that every change 1 in variable Management Banua Village Fund Allocation Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province affected by the increase of 0.3888 with assumption other variables constant

**Table 3. F Test Results**

Annova					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	547.727	3	182.576	22.484	0.000 <sup>b</sup>
Residual	698.329	86	8.120		
Total	1246.056	89			

a. Dependent Variable: Village Management  
b. Predictors: (Constant), Accountability, Transparency, Participation

Source : SPSS 23 Data Processing Results (2022)

Based on the results of the F test ( simultaneous ) are known mark  $F_{count}$  of 22.484 and  $F_{table}$  2.704. And there are mark significant shows 0.000. Because the value  $F_{Count} > F_{Table}$  and values

significance is 0.000 ( below from the level of significance 5%), then study This interesting conclusion that in a way together variable independent that is participation , transparency and accountability own impact in a way simultaneously to variable dependent tested that is management Village fund allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province Or with another term for that hypothesis First stated can accepted.

This matter confirm that the village funds are allocated for village and village transferred customs through the District /City APBD and allocated to every village in a way evenly and fairly. According to Constitution Number 6 of 2014, the purpose of village funds is as the following (1) increases service public in the village , (2) eradicating poverty , (3) advancing economy village , (4) overcome gap development inter-village , and (5) strengthening public village as subject from development. So that good village fund management become reject measuring performance government village local.

Existence participation its citizens , transparency and accountability are carried out government village local can proven the relationship to village fund management in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province is proven with acquisition mark significant in the f test of 0.000. The results are also in line with with study previous including Rizki Amalia Sugista (2017), Emilianus Jaa (2019) and Maju Siregar (2020). Based on The results of the t-test ( partial ) are known :

**Table 4. t-Test Results**

No	Var	Sig Value	Beta Value	T count	T table	Caption
1	Participation	0.021	0.233	2.3429	1.663	Influential
2	Transparency	0.806	0.026	0.2468	1.663	No effect
3	Accountability	0.000	0.493	4.8180	1.663	Influential

Source : SPSS 23 Data Processing Results (2022)

Based on the table above, it is known that hypothesis the second one that sounds Participation, Transparency and Accountability Influential Significant In general Partial To ADD Management in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province, no can accepted. It is Because only variable participation and accountability only those who are able influence in a way partial to management Village fund allocation Village Banua Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province. Participation public No only involving public in making decisions in each development program, but the community is also involved in identify problems and potentials that exist in society. Without participation public every activity development will failed. Whatever form, participation aiming For increase ability everyone involved direct and also No direct in A development with method involving they in taking decisions and activities furthermore.

Likewise, the variables accountability, where reach effectiveness and efficiency in management finance village required accountability or accountable is sound must a (leader/ official/executor) for ensure that duties and obligations he carries out Already implemented with Good in accordance with applicable provisions. The responsibility referred to especially concerning problem financial. Different with 2 (two) variables others, in fact variable transparency No can prove its influence in a way partial with ADD management.

Dominance test conducted with see Standardized test results Beta Ceeoficien or acquisition the largest beta value, where variable accountability that has the greatest value that is by 0.493 Involvement variable participation, transparency as well as accountability to village fund management in research This known by 44% through mark coefficient determination. And from third variable free mentioned, it is also known the value beta coefficient which will determine which variable is the dominant variable there is management village. And it is known that accountability become the most dominant thing in influence village fund management.

Basically village fund management involving public village in operate management village, so that role the community being assessed from his participation become suspicion beginning researcher as the most dominant variable in influence management of village funds. However, it turns out study



This find precisely variable accountability who has the most dominant role followed by variables participation.

Based on processing questionnaire data and field observations, basically public Villages participate in a way not enough active in activity village fund management in a way directly. This is Because those who are average employees private, consider activity management implemented Already handled government the village they believe can Work in accordance with what they expect.

And precisely from side accountability, assessed important For Can audit what has been implemented government especially about accountability on the village funds managed. So that hypothesis third, which reads Participation Influential Dominant To Management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province does not can accepted.

#### 4. CONCLUSION

Based on results study concluded that; Participation, transparency and accountability influential significant in a way simultaneous to management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province. However, in a way partial variable participation and accountability that is capable influence management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province, while transparency No Can influence management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province in general partial. Variables accountability is dominant variable in influence management Village Fund Allocation in Banua Village Hanyar Hulu District North Tapin Regency Tapin South Kalimantan Province. As for the results from study as well as discussion can recommended that : From the side participation, in Banua Village Hanyar Hulu District North Tapin Regency Tapin Kalimantan Province has Enough good , but need improved in the communication that is built so that society more active in convey his aspirations. From the side transparency, utilization of social media for to inform activity management village Can more in a hurry updated and available accessed by the public at least through the most popular social media such as whatsapp group, because during This use of social media *whatsapp* only used For to announce development planning just. From the side accountability that is carried out government village Already good, but more perfected in compilation strategic plan government village For support development that will executed.

#### REFERENCES

- Ambar T Sulistiyani. (2011). *Memahami Good Governance dalam Perspektif SDM*. Yogyakarta: Gava Media.
- Arikunto, S. (2006). *Metode Penelitian Kualitatif*. Jakarta: Bumi Aksara.
- Bintoro, Tjokroamidjojo. (1988). *Pengantar Administrasi Pembangunan*. Jakarta: LP3ES.
- Decision of the Board of Directors of PT Semen Baturaja (Persero) Tbk Number: PH. 01. 04/ 180/ 2013 Regarding Amendments to the Decree of the Board of Directors of PT Semen Baturaja (Persero) Number: PH. 01. 04/ 034/2012 Regarding the Good Corporate Governance (GCG) Guidelines for PT Semen Baturaja (Persero)
- Dewi, M. H., Fandeli, C., & Baiquni, d. M. (2013). Pengembangan Desa Wisata Berbasis Partisipasi Masyarakat Lokal Di Desa Wisata Jatiluwih. *Kawistara*, 3, 131
- Dura, J. (2016). Pengaruh Akuntabilitas Pengelolaan Keuangan Alokasi Dana Desa, Kebijakan Desa, dan Kelembagaan Desa Terhadap Kesejahteraan Masyarakat: Studi Kasus pada Desa Gubugklakah Kecamatan Poncokusumo Kabupaten Malang. *Jurnal Ilmiah Bisnis Dan Ekonomi Asia*, 10(2), 26-32.
- Eko, S., Khasanah, T. I., Widuri, D., Handayani, S., Handayani, N., & Qomariyah, P. (2014, February). Desa membangun indonesia. In *Yogyakarta: Forum Pengembangan Pembaharuan Desa (FPPD)*.

- Forum for Corporate Governance in Indonesia (FCGI). (2001). *Seri Tata Kelola Perusahaan (Corporate Governance): Corporate Governance (Tata Kelola Perusahaan)*. Jilid 1, Edisi 3. Jakarta
- Ghozali, Imam. (2005). *Aplikasi Analisis Multivariate dengan SPSS*. Semarang: UNDIP Publisher.
- Government Regulation Number 60 of 2014 concerning Village Funds
- Government Regulation Number 72 of 2005 concerning Villages
- Hery. (2010). *Potret Profesi Audit Internal (Di Perusahaan Swasta & BUMN Terkemuka)*. Bandung: Alfabeta
- Londa, V. Y., Kaunang, M., & Wagiu, V. B. (2015). Partisipasi Masyarakat pada Musyawarah Perencanaan Pembangunan Desa/Kelurahan di Kecamatan Airmadidi Kabupaten Minahasa Utara. *Jurnal Ilmiah Society*, 1(17), 42501.
- Manggu, B. (2017). Alokasi Dana Desa dan Dana Desa Dalam Meningkatkan Pertumbuhan Ekonomi Masyarakat Desa. *Jurnal Pendidikan Ekonomi (JURKAMI)*, 2(1), 1-11.
- Moedarlis, F. T. (2019). Akuntabilitas Politik dalam Anggaran (Studi Kasus: Dana Gerakan Dusun Membangun (GDM) di Kabupaten Bungo). *Journal of Government and Civil Society*, 3(1), 1-34.
- Mulyadi, Muhammad. (2009). *Partisipasi Masyarakat Dalam Pembangunan Masyarakat Desa*. Ciputat: Nadi Pustaka.
- Musthafa, M., Kuswandi, K., & Cahyono, S. (2017). Effects Teacher Certification and Teacher Commitment on Teacher Performance. *Effects Teacher Certification and Teacher Commitment on Teacher Performance*, 5(1), 2321-3418.
- Mustopadidjaja A. R. (2003). *Manajemen Proses Kebijakan Publik. Formulasi, Implementasi Dan Evaluasi Kinerja*, LAN RI Jakarta: Duta Pertiwi. Foundation.
- Nasution, Zulkarnain. (2009). *Solidaritas Sosial dan Partisipasi Masyarakat Desa Transisi (Suatu Tinjauan Sosiologis)*. Malang: UMM Press.
- Noak, P. A. (2016). Kedudukan dan kewenangan desa adat dan desa dinas di Bali pasca pemberlakuan UU Nomor 6 Tahun 2014 tentang Desa dalam Perspektif Administratif. In *International Conference on Strengthening Political Party in Election, Parliament, and Government in Semarang Indonesia*. Semarang: University Walisongo.
- Nurkholis, (2001). Akuntabilitas Publik dan Peran Akuntansi Pemerintahan Menyongsong Otonomi Daerah, diperoleh dari [www.Publicsector.com](http://www.Publicsector.com)
- P. Loina Lalolo Krina. (2003). *Indikator dan Alat Ukur Prinsip Akuntabilitas, Transparansi dan Partisipasi*. Jakarta
- Polidano, C. (1998). "Why Bureaucrats Can't Always Do What Ministers Want: Multiple Accountabilities in Westminster Democracies." *Public Policy and Administration* 13, No. 1, Spring 1998.
- Rasul, Syahrudin. (2002). *Pengintegrasian Sistem Akuntabilitas Kinerja Dan. Anggaran*. Jakarta : Detail Rekod
- Regulation of the Minister of Home Affairs No. 59 of 2007 Amendment to 13 of 2006 Concerning Guidelines for Regional Financial Management
- Regulation of the Minister of Home Affairs Number 20 of 2018 Concerning Village Financial Management.
- Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 13 of 2020 Concerning Priority Use of Village Funds in 2021
- Risya, U., & Nurodin, I. (2017). Pengaruh transparansi dan akuntabilitas terhadap pengelolaan keuangan desa. *Jurnal Ilmiah Ilmu Ekonomi (Jurnal Akuntansi, Pajak dan Manajemen)*, 6(11), 74-80.
- Sabarno, Hari. (2007). *Memandu Otonomi Daerah, Menjaga Kesatuan Bangsa*. Jakarta: Sinar Grafika.
- Sahdan, dkk. (2006). *ADD untuk Kesejahteraan Rakyat Desa*. Yogyakarta: Forum Pengembangan Pembaharuan Desa.
- Santoso, B. (2015). *Keagenan (Agency) Prinsip-Prinsip Dasar, Teori, dan. Problematika Hukum Keagenan*, Ghalia Indonesia, IKAP

- Saputra, K. A. K., Sujana, E., & Tama, G. M. (2018). Perspektif budaya lokal tri hita karana dalam pencegahan kecurangan pada pengelolaan dana desa. *Jurnal Akuntansi Publik*, 1(1), 28-41.
- Sherry R Arnstein. (1969). *A Leader of Citizen Participation Journal of the American Institute of Planners* 35., hal 216-224 dalam Bruce Mitchell, Resources and Enviromental Management, First Edition. Addison Wesley Longman Limited. 1997
- Slamet. (1994). *Pembangunan Masyarakat Berwawasan Partisipasi*. Surakarta: UNS Press
- State Regulation of BUMN Number: PER – 01/MBU/2011 concerning Good Corporate Governance/GCG
- Sugiyono. (2009). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*, Bandung: Alfabeta
- Sugiyono. (2017). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta
- Sumpeno, W. (2011). *Perencanaan Desa Terpadu. Edisi Kedua*. Banda Aceh: Read
- Sunarti. (2003). Partisipasi Masyarakat dalam Pembangunan Perumahan Secara Kelompok. *Jurnal Tata Loka. Semarang: Planologi UNDIP*.
- Sutedi, A. (2011). *Good Corporate Governance*. Jakarta: Sinar Grafika
- Trisantono, B. (2011). *Pedoman Penyelenggaraan pemerintahan desa*. Fokusmedia.
- Tumbel, S. M. (2017). Partisipasi Masyarakat Dalam Pengelolaan Dana Desa Di Desa Tumuluntung Satu Kecamatan Tareran Kabupaten Minahasa Selatan. *Jurnal PSP Pascasarjana UNSRAT* 2017.
- Ultafiah, W. (2017). Pengaruh Akuntabilitas, Transparansi dan Partisipasi terhadap Pengelolaan Dana Desa untuk Mewujudkan Good Governance pada Desa di Kecamatan Merapi Barat Kabupaten Lahat. *Universitas Muhammadiyah Palembang Disertation*.
- Waluyo. (2009). *Manajemen Publik*. Bandung: Mandar Maju
- Wardiyanto, B., Aminah, S., & Martanto, U. (2016). *Percikan pemikiran tata kelola dan pembangunan desa*. Airlangga University Press.
- Zamroni. (2011), Pendidikan Demokrasi pada Masyarakat Multikultural, Yogyakarta: Gavin Kalam Utama. Jurnal.