

Effect of Transparency, Accountability and Community Participation on Village Fund Management in Mamasa Regency

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Abstract. *This article explores the effect of Transparency, Accountability and Community Participation on Village Fund Management. The objective is to analyze the partial effect of the independent variables on the dependent variable. Transparency, Accountability and Community Participation are independent variables, while Village Fund Management is the dependent variable. The research was carried out in Mamasa Regency. The research respondents were 51 people selected by purposive sampling technique. The research data were obtained through questionnaire distribution. Multiple regression analysis was used to analyze the data. The results are then interpreted. The conclusion was drawn that Transparency and Accountability have significant and partial effect on Village Fund Management. Meanwhile, Community Participation has no effect on Village Fund. Thus, Transparency and Accountability need to be considered by the village level government in Bambang Sub-district, Mamasa Regenc, who manages the village funds so that the objectives of providing funding assistance for village development can be achieved.*

Keywords: *Transparency, Accountability, Community Participation, Village Fund Management*

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INTRODUCTION

Fatoni (2020) said that, public sector accounting in Indonesia includes the implementation of government policies, regional autonomy and fiscal decentralization in local government. The implementation of regional autonomy aims to optimize development equity programs throughout Indonesia, especially in rural areas (Mulyadi et al., 2020; Mukhlis, 2025), which is the smallest scale in a government in Indonesia whose role in regional autonomy is essential and is obliged to carry out government activities and be responsible for village development and empowerment of community elements for the welfare of all levels of society. To achieve the above objectives, the government issues a village fund budget sourced from the state budget to each village in all regions of Indonesia (Lewis, 2015). The funds are transferred through the district/city APBD to finance governance, development implementation, community development and community empowerment (Yani, 2023; Nurmalasari & Supriyadi, 2021), especially to be used optimally to realize the objectives of the village fund program such as encouraging equitable village development and reducing the impact of poverty and inequality.

Village financial management as explained by (Ministry of Finance of the Republic of Indonesia, 2020) involves comprehensive activities that include planning, implementation, administration, reporting and accountability of village finances. The village head has authority to

distribute the village fund to make sure the community welfare and the development of the village. Implementation of village fund management is currently receiving much attention and controversy. The villages in Bambang Sub-district, Mamasa Regency, have not escaped the discussion related to the management of village fund, reflected in area development. In this case, community economic resources are not easily obtained due to several factors. One of these factors is the access to roads in and out of village as the most required thing by people to carry out economic activities. For example, the construction of a pivot road in Bambang Sub-district, Mamasa Regency, which is a connecting road between villages and sub-districts, has been highlighted by various parties because it has not been completed.

In fact, several parts of road that have been concreted, such as the link between Sondong Layuk Village in Mambi Sub-district to Saluassing, Salukepopo, Saluengeng, and Rante Tarima Villages in Bambang Sub-district, have been badly damaged even though they were only built about three years ago. The construction of the connecting road between villages and sub-districts used a budget of 11.5 billion rupiah sourced from the 2022 National Economic Recovery (PEN) fund which was allocated for five 5-kilometer roadworks, but it is estimated that only three 3 kilometers were worked on.

Effective village fund management is an important factor in encouraging village governments to succeed in the village fund program, especially in poverty alleviation (Putra, 2022). The effectiveness of village fund management is a measure of the success or failure of an organization in achieving its goals (Purnomo et al., 2022) and reflects the extent to which the effectiveness of village fund management by the village government. Thus, the village fund management must be carried out based on regulations and procedures as expressed in (Ministry of Home Affairs, 2020), namely starting from planning, implementation, administration, reporting to accountability and it requires principles that can be used as guidelines, namely the principles of transparency, accountability, participation and being carried out in an orderly and disciplined budget (Iznillah & Basri, 2018).

Transparency is a provision with an open nature that channels the right to citizens to be able to obtain and access information widely about the regional finances (Kessy, 2020), built on the basis of freedom to obtain public services openly, easily and accessible to all parties in need. So, transparency, which is one of the variables in this study, contains the meaning of openness in the process of strategic planning, preparation and implementation, so that the public can access information related to the budgeting process because it relates to the aspirations and interests of the community. Another variable that is also studied is accountability, which is a form of responsibility from the fund recipient (Hermawan et al., 2021). It provides an explanation in reporting village fund management to parties who have the right or who are authorized to request accountability (Fahisa & Afriyenti, 2023). Community participation is needed in the realization of effective budget management through providing input in the preparation of budget directions and policies (Rahmah & Hamdi, 2021), including control in village financial management.

This article explores whether Transparency, Accountability and Community Participation have effect on Village Fund Management in Bambang Sub-district, Mamasa Regency. Similar research has been conducted by (Hermawan et al., 2021) in Purworejo Village, Kota Gajah District, Central Lampung Regency and found that accountability, transparency and community participation have a positive and significant effect on the management of village fund allocations.

Meanwhile, research by (Nurfriti & Ratnawati, 2023) conducted in Patitan Kidul Village, Siman District, Ponorogo Regency found that transparency has no effect on the management of village fund allocations, but accountability and community participation have a significant positive effect on the management of village fund allocations. The contradiction in findings of both reseachers above, particularly related the effect of transparency variable on village fund

management, inspires this research to be conducted in another region, Bambang Sub-district, Mamasa Regency.

Literature Review

Agency Theory

Agency theory explains the contractual relationship between the principal and the agent. Principal is a subject who mandates other parties, especially agents, to carry out all activities on behalf of the principal in his capacity as a decision maker. If both parties have the same goal of maximizing firm value, it is believed that the agent will act in the interests of the principal (Jensen and Meckling, 1976). The implications of agency theory with this research can be seen through the relationship between the village government acting as an agent and the community acting as a principal. This relationship creates a contract between the community and the village government where the contract authorizes the agent to perform all work responsibly in accordance with Law Number 20/2018 on Villages.

Village Fund Management

Effectiveness is a comparison between outcomes and outputs, a principle determining that every activity carried out must successfully achieve the desired goal (Hidayat, 2021), especially the village communities. Furthermore, village financial management is an overall activity that includes planning, implementation, administration, reporting and accountability of village finances (Ministry of Finance of the Republic of Indonesia, 2020). Thus, the effectiveness of village fund management is a success measurement in managing village funds in accordance with planning, implementation and supervision (Purnomo et al., 2022). Village funds are transferred through Regional Budget and then transferred to Village Budget by overbooking from State General Cash Account to Regional General Cash Account and then to Village Cash Account.

The village fund distribution is carried out in stages in the current fiscal year with the following provisions; stage I is 40%, stage II is 40% and stage III is 20%. The Regulation of Minister of Home Affairs No. 113 of 2014 Article 1 Paragraph 6 states that the village fund management is an overall activity that includes planning, implementation, administration, reporting and accountability of village finances. The village fund must be managed by paying attention to the principles of transparency, accountability, participation and budget discipline. The series and principles of village financial management must be implemented and fulfilled by village that the purpose of the issuance of village funds, namely the administration of government, the implementation of village development, the development of village communities and community empowerment can run as expected. In this case, the purpose of this village fund issuance is to improve the community welfare.

Transparency

Law No. 14 of 2008 concerning Public Information Disclosure states that public information is information that has been produced, stored, managed, sent and/or received by a public institution relating to state administrators and/or administrators of other public institution in accordance with this law as well as other information relating to the public. Permendagri Number 113 of 2014, in regional financial management guidelines, explains the notion of transparency which is a provision with an open nature channelling the right to citizens to be able to obtain and access information widely regarding the regional finances. According to (Chen, 2012; Thornton & Thornton, 2013) transparency is related to government financial information which must be managed and published timely and accurate, complete, current, reliable and available in sufficient time to be analyzed and evaluated by relevant stakeholders. Therefore, a clean government is expected to be able to provide data and information transparently and accountably in managing finances (Harrison & Sayogo, 2014) Thus, transparency in this research is providing open information, both regarding financial information and policies taken by the government and access for everyone or the public in obtaining this

information. In relation to its effect on village funds management, transparency is examined as an independent variable assumed to have contribution to village fund management. Therefore, the research hypothesis (H1) is:

H1 = Transparency has a partial and significant effect on Village Fund Management

Accountability

Accountability is simply interpreted as the response of the recipient of trust to the request of the party who gave the trust (Kang & Cho, 2016). According to (Smyth, 2007) Accountability is a form of social relationship in which actors or agencies are required to explain and account for their actions to other parties who have the right to request the explanations and impose sanctions. Another definition of accountability is also stated in (Junaedi, 2023) that accountability is a principle that determines that every activity and the final results of village government administration activities must be accountable to the village community in accordance with the provisions of laws and regulations. Accountability means to hold responsibility to report the results of the management of village funds, whether the mission implementation in village development succeed or fail. Accountability in village fund management is defined as the performance of village officials starting from the planning stage to the implementation of activities using the village funds that must be properly accounted for and reported on each activity implementation to the community and the ranks above in accordance with applicable laws and regulations (Fahisa & Afriyenti, 2023).

According to (Yanti et al., 2023) accountability is the obligation to provide accountability or answer, and explain the performance and actions of a person, legal entity, leader or organization to parties who have the right or authority to request information or accountability. Thus, accountability is the performance of the village government apparatus starting from planning to supervising activities in using the budget where village government officials must be accountable and report every implementation of activities in an orderly manner to the community and to the ranks of government above in accordance with the legislation. Related to its effect on village fund management, Accountability is studied as an independent variable that is expected to have a contribution to village fund management. Therefore, the research hypothesis (H2) is formulated as follows:

H2 = Accountability has a partial and significant effect on Village Funds Management

Community Participation

The notion of participation hardly has a clear definition and various concepts of participation have emerged (Ikporukpo, 1992). According to (Strømland et al., 2022) participation is the involvement of a number of people in situations or actions that strengthen their welfare. So this definition provides an understanding that community must involve in the process of making decision, implementation, result utilization, and the development evaluation. In the context of village fund management, community participation can be interpreted as the involvement of community both actively and inactively in village development programs as an action to utilize village funds by local government officials to support the realization of a prosperous community. This definition is also reflected in Ministry of Home Affairs which states that community participation is the participation of community members to channel their aspirations, thoughts, and interests in the administration of local government.

Community participation is that community participating in village development processes, from planning, decision making, implementation and also the process of identifying problems and potentials that exist in the community. According to (Jati, 2012) community participation is the involvement of community in decision making both directly and indirectly through representative institutions that can channel their aspirations. Thus, community participation is the involvement of community in decision making and supervision of activities carried out by the village government as a form of realization of village fund management. In

relation to its effect on village funds management, community participation is studied as an independent variable that is expected to contribute to village fund management. Therefore, the research hypothesis (H3) is formulated as follows:

H3 = Community Participation has a partial significant effect on Village Fund Management

METHODS

The quantitative descriptive approach is used to provide a systematic description and explanation of the correlation between the independent variable and the dependent variable. The independent variables are transparency (X_1), accountability (X_2), and community participation (X_3). The dependent variable is Village Fund Management (Y). The research location is the village government in Bambang District, Mamasa Regency. The population is the village community in Bambang Sub-district, Mamasa Regency, which consists of 20 villages. The sample was 3 villages, namely Rantelemo Village, Salururu Village, and Bambang Village and 51 people were taken from the three villages as the research respondents drawn by purpose sampling technique.

Table 1. Research Sample

No.	Village	Village apparatus	Village	Staff	Community
1.	Rantelemo Village	8	4	2	3
2.	Salururu Village	8	4	2	3
3.	Bambang Village	8	4	2	3
Total		24	12	6	9
		51			

The data are cross section data in quantitative form, sourced from primary data sources. The data collection instrument is a questionnaire distributed to research respondents. To ensure if the research instrument was accurate and reliable, validity tests and reliability tests were conducted. In addition, the tests of classical assumption covering normality, multicollinearity, and heteroscedasticity were also conducted. Multiple regression analysis was used to analyze the research data to explain the correlation between the independent variables and dependent variable. The regression equation is:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + e$$

The hypothesis was tested by conducting a t-test to analyze the partial effect of independent variables on dependent variable. Determination test (R^2) was also used to measure how far the model explains the dependent variable.

RESULTS AND DISCUSSION

Instrument Validity and Reliability

The validity test showed that all questionnaire items for the variables—Transparency, Accountability, Community Participation, and Village Fund Management—produced correlation coefficients greater than the threshold of 0.30, indicating that all items were valid. The reliability of the instrument was confirmed using Cronbach's Alpha, where all variables demonstrated reliability coefficients above 0.60 (Transparency = 0.680, Accountability = 0.711, Community Participation = 0.663, and Village Fund Management = 0.712), meeting internal consistency standards.

Table 2. Coefficients from Multiple Linear Regression Analysis

Predictor Variable	Unstandardized Coefficient (B)	Std. Error	Standardized Coefficient (Beta)	t-value	Sig. (p-value)	Interpretation
(Constant)	10.752	5.707	—	1.884	0.066	Not significant

Transparency (X ₁)	0.286	0.132	0.280	2.167	0.035	Significant; Positive effect
Accountability (X ₂)	0.300	0.113	0.345	2.665	0.011	Significant; Positive effect
Community Participation (X ₃)	0.072	0.142	0.065	0.507	0.615	Not significant

Both Transparency and Accountability have a statistically significant and positive effect on Village Fund Management. Community Participation does not significantly influence Village Fund Management.

Table 3. Model Summary (Goodness of Fit)

Model	R	R Square (R ²)	Adjusted R ²	Std. Error of the Estimate	Interpretation
Regression	0.481	0.231	0.182	2.443	Weak model fit; only 23.1% of variation in Village Fund Management is explained by the model

The regression model explains 23.1% of the variance in Village Fund Management. This indicates a weak to moderate predictive ability, suggesting the presence of other influential factors outside the model.

Table 4. Assumptions Testing Summary

Test	Variable(s)	Criteria	Result	Conclusion
Normality	Residuals	p > 0.05 (Kolmogorov-Smirnov)	p = 0.200	Residuals are normally distributed
Multicollinearity	All predictors	VIF < 10; Tolerance > 0.10	VIF = 1.012–1.022, Tolerance = 0.978–0.988	No multicollinearity
Heteroscedasticity	All predictors	p > 0.05 (Glejser test)	p = 0.274–0.465	Homoscedasticity confirmed

The regression model satisfies all classical assumption tests, ensuring the validity of parameter estimates and reliability of the regression output.

Validity Test

The validity test was carried out on each indicator of research variable. A research instrument is considered valid if the correlation coefficient value (r_{count}) of each indicator is above 0.30. The results of the validity test of this research instrument are shown in the following table.

Table 5. Validity Test

Transparency					
No.	Variable	Indicator	r_{count}	r_{table}	Notes
1	Transparency (X ₁)	X _{1.1}	0,630	0,30	Valid
2		X _{1.2}	0,628	0,30	Valid
3		X _{1.3}	0,638	0,30	Valid
4		X _{1.4}	0,495	0,30	Valid
5		X _{1.5}	0,495	0,30	Valid
6		X _{1.6}	0,579	0,30	Valid
1		X _{2.1}	0,530	0,30	Valid

2	Accountability (X ₂)	X _{2.2}	0,539	0,30	Valid
3		X _{2.3}	0,552	0,30	Valid
4		X _{2.4}	0,672	0,30	Valid
1	Community Participation (X ₃)	X _{3.1}	0,426	0,30	Valid
2		X _{3.2}	0,649	0,30	Valid
3		X _{3.3}	0,625	0,30	Valid
4		X _{3.4}	0,695	0,30	Valid
5		X _{3.5}	0,671	0,30	Valid
6		X _{3.6}	0,591	0,30	Valid
1	Village Fun Management (Y)	Y _{.1}	0,560	0,30	Valid
2		Y _{.2}	0,509	0,30	Valid
3		Y _{.3}	0,520	0,30	Valid
4		Y _{.4}	0,672	0,30	Valid
5		Y _{.5}	0,671	0,30	Valid
6		Y _{.6}	0,732	0,30	Valid
7		Y _{.7}	0,567	0,30	Valid

Source: Data Processed, 2025

Each indicator shows a correlation coefficient value above 0.30. Thus, this research instrument is valid.

Reliability Test

Reliability test was carried out on each variable: Transparency (X₁), Accountability (X₂), Community Participation (X₃) and Village Fund Management (Y). The reliability test used was the alpha test, namely by comparing Cronbach's alpha value with 0.60. If the Cronbach's alpha value is greater than 0.60, the research instrument is considered reliable. The reliability test is shown below

Table 6. Result of Reliability Test

Variable	Cronbach's Alpha	Notes
Transparensi (X ₁)	0,680	Reliable
Accountability (X ₂)	0,711	Reliable
Community Participation (X ₃)	0,663	Reliable
Village Fund Management (Y)	0,712	Reliable

Source: Data Processed, 2025

The Cronbach's alpha value of each variable is above 0.60. Thus, the research instrument is reliable and be able to use in this research.

Results of Classical Assumption Test

The normality test is conducted to ensure that the distribution of the residuals of regression model by using the One-Sample Kolmogorov-Smirnov Test. It is normally distributed if the Asymp.sig value is greater than the significance level of 5% (0.05). The normality test results indicate that the value of Asymp.sig is 0.200 > 0.05, so it is said that the residual data tested is normally distributed and the regression model fulfills the classical assumptions. The multicollinearity test is carried out to ensure that there is no strong linear relationship between the independent variables looking at VIF and Tolerance values. If Tolerance value > 0.10 and VIF < 0.10, then there is no multicollinearity. A good research instrument is an instrument that does not show multicollinearity. The results of the multicollinearity test on each independent variable show that for the Transparency variable (X₁) the tolerance value (0.983) > 0.10 and the VIF value (1.018) < 0.10, for the Accountability variable (X₂) the tolerance value (0.978) > 0.10 and the VIF

value of $1.022 < 0.10$ and for the Community Participation variable (X_3) the tolerance value (0.988) > 0.10 and the VIF value (1.012) < 0.10 .

The conclusion is that there is no multicollinearity in this research instrument. The heteroscedasticity test is intended to detect the residual variance (error) in the regression model. A good model is that heteroscedasticity does not occur. The statistical test used is the Glacier test. If the significance value is greater than 0.05, heteroscedasticity does not appear. The results of the heteroscedasticity test show that the significant value of the Transparency variable (X_1) is $0.373 > 0.05$, the Accountability variable (X_2) is $0.274 > 0.05$ and the Community Participation variable (X_3) is $0.465 > 0.05$. It means that there is no heteroscedasticity so that it can be tested in the next test.

Data Analysis

Descriptive Statistical Analysis

Descriptive statistical analysis is used to provide an overview of the distribution of research variable data, namely Transparency (X_1), Accountability (X_2) and Community Participation (X_3) as well as the Village Fund Management variable (Y). The results of descriptive statistical analysis are as follows:

Table 7. Results of Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Transparency	51	19.00	34.00	28.6471	2.63684
Accountability	51	21.00	34.00	28.7255	3.09889
Community Participation	51	20.00	30.00	26.3922	2.44195
Village Fund Management	51	23.00	34.00	29.4902	2.70091
Valid N (listwise)	51				

Source: Data Processed, 2025

The table above indicates that the Village Funds Management (Y) has a mean value of $29.4902 >$ the standard deviation value of 2.70091 . It is then concluded that the level of the Village Fund Management variable in this study is good to use for processing the next stage. Transparency (X_1) shows a mean value of $28.6471 >$ the standard deviation value of 2.63684 so it can be concluded that the level of Transparency variables is good to use for processing at the next stage. The Accountability (X_2) shows a mean value of $28.7255 >$ the standard deviation value of 3.09889 so it can be concluded that the level of accountability variables is good to use for processing at the next stage. Community Participation (X_3) shows a mean value of $26.3922 >$ the standard deviation value of 2.44195 so it can be concluded that the level of the Community Participation variable is good to use for processing at the next stage.

Multiple Linear Regression Analysis

Multiple linear regression analysis is performed to determine the extent to which the independent variables have an effect on the dependent variable. In this study, the dependent variable is Village Fund Management (Y), while the independent variables are Transparency (X_1), Accountability (X_2) and Community Participation (X_3). The results of multiple linear regression analysis are as follows:

Table 8. Result of Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.752	5.707		1.884	.066
	Transparensi	.286	.132	.280	2.167	.035
	Accountability	.300	.113	.345	2.665	.011
	Community Participation	.072	.142	.065	.507	.615
a. Dependent Variable: Village Fund Management						

Source: Data Processed, 2025

An equation can then be formulated to describe the relationship between the variables of Transparency, Accountability, Community Participation (independent variables) and Village Fund Management (dependent variable) as follows:

$$Y = a + B_1X_1 + B_2X_2 + B_3X_3 + e$$

$$Y = 10,752 + 0,286 + 0,300 + 0,072 + e$$

Where:

X_1 = Transparency

X_2 = Accountability

X_3 = Community Participation

$a = 10.752$ is a constant number

$B_1 = 0.286$ is the magnitude of the Transparency (X_1) regression coefficient, which means that every 1% increase in X_1 will increase Y by 1%. The regression coefficient of the Transparency, 0.286, will therefore increase Y by 0.286 or 28% assuming other independent variables are constant. If the Transparency variable increases, the Village Fund Management increases. $B_2 = 0.300$ is the magnitude of the Accountability (X_2) regression coefficient which means that every 1% increase in X_2 will increase Y by 1%. Thus, The Accountability in this research increases Y by 0.300 or 30% assuming other independent variables are constant. If the Accountability variable increases, Village Fund Management increases. $B_3 = 0.072$ is the magnitude of the regression coefficient of Community Participation (X_3) which means that every 1% increase in X_3 will increase Y by 1%. Thus, the Community Participation variable in this research increases Y by 0.072 or 7% assuming other independent variables are constant. If the Community Participation variable increases, the Village Fund Management increases.

Result of Hypothesis Test

T-test

The t-test is used to reveal whether Transparency, Accountability and Community Participation have a partial influence on Village Fund Management. The t test results are as follows:

Table 9. Result of Uji t

Coefficients ^a				
Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	10.752	5.707		1.884	.066
	Transparency	.286	.132	.280	2.167	.035
	Accountability	.300	.113	.345	2.665	.011
	Community Participation	.072	.142	.065	.507	.615
a. Dependent Variable: Village Fund Management						

Source: Data Processed, 2025

The Effect of Transparency on the Effectiveness of Village Fund Management

Based on the results of the partial regression coefficient calculation, it is known that the value of t_{count} for the Transparency variable is 2.167 and significant at the confidence level ($\alpha = 0.05$), the significant value obtained is higher than 0.05 ($0.035 < 0.05$). The value of t_{table} with $\alpha = 0.05$ and degrees of freedom = $51 - 3 - 1 = 47$ is 1.678. Therefore, the value of t_{count} for the Transparency variable coefficient of 2.167 is higher than the value of t_{table} 1.678 ($2.167 > 1.678$). Then it is stated that H_0 is rejected and H_1 is accepted. This means that Transparency has a partial significant effect on Village Fund Management.

Effect of Accountability on Village Fund Management

The results of the partial regression coefficient calculation shows that the value of t_{count} for Accountability variable is 2.665 and significant at the confidence level ($\alpha = 0.05$). The significant value obtained is higher than 0.05 ($0.011 < 0.05$). The value of t_{table} with $\alpha = 0.05$ and degrees of freedom = $51 - 3 - 1 = 47$, the value of t_{table} is 1.678. Therefore, the value of t_{count} for the Accountability variable coefficient of 2.665 is higher than the value of t_{table} 1.678 ($2.665 > 1.678$). Then it is stated that H_0 is rejected and H_1 is accepted. This means that Accountability has a partial significant effect on Village Fund Management.

The Effect of Community Participation on Village Fund Management

The results of the partial regression coefficient calculation show that the value of t_{count} for the Community Participation variable is 0.507 and significant at the confidence level ($\alpha = 0.05$), the significant value obtained is higher than 0.05 ($0.615 > 0.05$). The value of t_{table} with $\alpha = 0.05$ and degrees of freedom = $51 - 3 - 1 = 47$, the value of t_{table} is 1.678. Therefore, the value of t_{count} for the Community Participation variable coefficient of 0.507 is smaller than the value of t_{table} 1.678 ($0.507 < 1.678$). Then it is stated that H_0 is accepted and H_1 is rejected. This means that Community Participation has no a partial effect on Village Fund Management.

Test Results of Determination Coefficient (R^2)

The determination coefficient is used to determine the extent the ability of independent variables explaining the dependent variable. The magnitude of the ability of Transparency, Accountability and Community Participation in explaining the Village Fund Management can be seen from the results of the determination coefficient test as follows:

Table 10. Test Result of Determination Coefficient (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.481 ^a	.231	.182	2.44293
a. Predictors: (Constant), Community Participation, Transparency, Accountability				

Source: Data Processed, 2025

The Model Summary presented in table above depicts that this regression model has limitations in explaining the variability in Village Fund Management (Y) using the Variables of Community Participation (X_3), Accountability (X_2) and Transparency (X_1). The correlation

coefficient (R) of 0.481 identifies a weak positive relationship between the independent variables and the dependent variable. The R Square of 0.231 states that only about 23% of the variability in the value of Village Fund Management can be explained by the variables in this model. The Adjusted R Square 0.182 suggests that the adjusting for independent variables in the model causes a decrease in the model accuracy, indicating that the model is inadequate to explain the variability in Village Fund Management. The Standard Error of Estimation 2.44293 reflects how far the predicted values of the model can range from the actual values. If this value is high then the research model has limitations in correctly predicting the actual values.

Interpretation of Research Results

From the test results above, the implementation of the principles of transparency and accountability has a significant role in realizing good financial management of village fund allocations, although community participation does not show a significant influence on Village Fund Management.

The Effect of Transparency on Village Fund Management

The results of the analysis and hypothesis testing regarding the effect of Transparency on Village Fund Management in Bambang Sub-district, Mamasa Regency show that Transparency has a partial significant effect on Village Fund Management. This can be seen from the results of transparency variable test where the value of t_{count} is $2.167 >$ the value of t_{table} 1.678. In addition, the significance value is $0.035 < 0.05$. Thus, H_0 is rejected and H_1 is accepted. The conclusion is that Transparency has a partial significant effect on Village Fund Management in Bambang District, Mamasa Regency. In the transparency variable, the regression coefficient value (b1) of 0.280 is positive which means that transparency has an effect on Village Fund Management by 28%. It can be said that if there is an increase in transparency 28%, it will increase Village Fund Management by 28%, and vice versa, if there is a decrease in transparency 28%, it will reduce the Village Fund Management by 28%.

This indicates that the village government implements good transparency principles in accordance with predetermined policies such as the information availability so as to build public trust in the government in carrying out its duties. Installation of billboards at the village office containing the Realization of the Village Budget can be easily seen by the public. The transparency of the village fund management is shown by the village government openly and makes it easy for community to obtain and receive information about the village fund management. This research is in line with research conducted by (Risya & Nurodin, 2017) which proves that transparency has a partial influence on the management of village funds.

The Effect of Accountability on Village Fund Management

The test results of Accountability variable on Village Fund Management show that Accountability variable has a partial significant effect on Village Fund Management in Bambang District, Mamasa Regency. This can be seen from the test results of the Accountability variable where the value of t_{count} is $2.665 >$ the value of t_{table} 1.678. In addition, the significance value is $0.011 < 0.05$. Thus, H_0 is rejected and H_1 is accepted. The conclusion is that Accountability has a partial significant effect on Village Fund Management in Bambang District, Mamasa Regency. In the analysis of Accountability variable, the regression coefficient value (b1) of 0.345 is positive, which means that transparency has an effect on Village Fund Management by 34.5%. In this case, an increase of 34.5% in Accountability will make an increase of 34.5% in Village Fund Management. Otherwise, a decrease of 34.5% in Transparency will make the Village Fund Management reduces by 34.5%.

Thus, it can be said that the village government conveys information as a form of obligation in the use of village funds that is easy for the community to understand. It tends to improve the Village Fund Management with the submission of village financial accountability reports periodically. It is to make the community know the financial condition of the village and

is supported by the existence of development programs as evidence of the use of village funds, one of which is the installation of street lights at each hamlet border. Accountability is a form of responsibility necessary to carry out by the village officials particularly related to Village Fund Management. Thus, effective Village Fund Management is supported by the good quality of accountability the village government performs. The results of this study are in accordance with research conducted by (Hindrayani & Wati, 2021) which states that accountability has a positive and significant effect on the effectiveness of village fund management in the village of Kintami, Bangli.

The Effect of Community Participation on Village Fund Management

The results of testing the community participation variable on the management of village funds show that community participation has no significant positive effect on the management of village funds in Bambang Sub-district, Mamasa Regency. This can be seen from the test results of the Community Participation variable where the value of t_{count} is $0.507 < \text{the value of } t_{\text{table}} 1.678$. In addition, the significance value is $0.615 > 0.05$. Thus, H_0 is accepted and H_1 is rejected. The conclusion is that Community Participation has no effect on Village Fund Management in Bambang Sub-district, Mamasa Regency. In the analysis of the Community Participation Variable, the regression coefficient value (b_1) of 0.065 is positive, which means that the 6% contribution of Community Participation to the Village Fund Management is considered insignificant. It is acknowledgeable however that community involvement such as in terms of conveying aspirations related to the use of village funds can create a prosperous society. Community participation is an important aspect that has an influence on decision making and supervision of activities organized by the village government. The results of this study contradict research conducted by (Rama Yanti & Tiswiyanti, 2023) which states that community participation has a significant effect on village financial management in the Subdistrict of Kampung Land, Sungai Penuh City.

CONCLUSION

Based on the results of the research data analysis and discussion previously described regarding the effect of Transparency, Accountability and Community Participation on Village Fund Management in Bambang sub-district, Mamasa Regency, it can be concluded that Transparency and Accountability have a partial significant effect on Village Fund Management. Meanwhile, Community Participation has no effect on Village Fund Management in Bambang sub-district, Mamasa Regency.

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