



## The Influence of Village Officers' Role, Performance, and Monitoring System on the Accountability of Village Fund Management

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### Abstract

**Objective** – This study aims to examine the influence of village officers' role, village officers' performance and the monitoring system on the accountability of village fund management.

**Design/methodology** – The population in this study consists of villages in Banda Aceh City, Indonesia, with a total of 47 villages. The respondents are the village head, village secretary, and village finance officer who take part in managing village funds, thus the total respondents are 141 respondents. Data are collected using questionnaires that were distributed directly to respondents from March to June 2021. The analytical method used is multiple linear regressions with the SPSS v.25.

**Results** – The results show that the village officers' role, village officer's performance, and the monitoring system have a significant effect on the accountability of village fund management.

**Research limitations/implications** – This study does not follow up the data analysis result with a deeper interview or observation with villages' officers.

**Novelty/Originality** – The originality of this research lies in the unit of analysis, which are villages in Banda Aceh. Funds for villages in Banda Aceh are relatively higher than village funds in other Aceh districts. Furthermore, there has not been any study that analyzes the accountability of village fund management in Banda Aceh villages.

**Keywords:** Village officers' role, village officers' performance, monitoring system, village fund management accountability

### 1. Introduction

Based on (Government Regulation No.60, 2014) concerning village funds, which was then implemented by Government Regulation No. 8 of 2016, the village fund is funded from the state revenue and expenditure budget, to increase village development activities programs and empowerment for rural communities. The regulations are intended to improve community service facilities and welfare and empower rural communities. Based on (Government Regulation No.60, 2014), village officers are provided with the budget that is used for controlling and implementing development, community development, and empowerment for the community. In (Government Regulation No.8, 2016), village funds are funds originating from the state revenue and expenditure budget intended for villages which are then transferred through the district/city-state revenue and expenditure budgets and used for government administration, development implementation, community development, and community empowerment, to provide health benefits as well as community empowerment.

In general, village funds have been distributed at a fairly high cost for a new program/policy. Based on statistics from the Ministry of Finance of the Republic of Indonesia, villages are given the authority and financial reorganization that allows them to control capabilities that will improve the economic system and community welfare. The central government provides an annual budget to be received by villages. In 2015,

village funds were financed of IDR20,7 trillion, an average allocation of IDR 280 million for each village. In 2016, village funds were doubled to Rp46,9 trillion and an average of Rp628 million per village, then in 2017, it was doubled to Rp 60 trillion with an average of Rp800 million per village (Ministry of Village, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia, 2015). Banda Aceh, the capital city of Aceh Province, is the third city with the most village fund spending in Indonesia after Central Java and East Java from 2015 to 2020. Budget allocation for funds for villages in Banda Aceh has been increasing from 2016 – to 2020 as shown in Table 1.1 as follows.

Village officers' role, village officers' performance, monitoring system, village fund management accountability

Year	Village funds (IDR)
2016	55,864,119,000
2017	70,932,443,000
2018	64,464,666,000
2019	74,192,333,000
2020	76,950,028,000

**Table 1.1** Allocation of Village Fund for Banda Aceh Villages

Source: Banda Aceh City Financial Management Agency

According to table, it can be seen that village spending in Banda Aceh has increased since 2016, but the 2018 APBD expenditure has decreased compared to 2017. In the following years, 2019 and 2020, there was an increase to Rp76,950,028,000. The village that received the largest village fund in Banda Aceh was *Gampong Lambaro Skep, Kuta Alam* sub-district, with a total of Rp1.9 billion. While the smallest recipient is *Gampong Lam Paloh, Lueng Bata* District, with a total of Rp1,3 billion (Aceh Tribune news.com). Along with the use of the village funds, there are several issues as found by the Inspectorate of Banda Aceh as depicted in Table 1.2.

No.	Findings	2020	2021
1	Payment transactions without supporting evidence		1
2	The village fund's financial accountability is not supported by complete and valid evidence	21	13
3	The accountability report on procurement is not following the provisions	1	3
4	The APBG accountability report administration is not well maintained	2	6
5	A supervisory report has not been prepared		1
6	Wage payment was not supported by activity documentation		1
7	Memo of Payment Request (SPP) could not be accounted for		1
8	<i>Gampong's</i> revenue was not recorded in the realization report	1	
9	The budget realization that could not be accounted for	2	
10	Supervision Activity Report has not been prepared	1	
11	Activity Supervisory Report Not Created	1	
12	APBG Implementation Accountability Report has not been prepared	1	

**Table 1.2** Findings of Accountability Problems in Banda Aceh City Village

(Source: Banda Aceh City Inspectorate)

Based on Table 1.2, there are several findings related to accountability from several villages in Banda Aceh. Most problems are related to financial accountability, where villages could not provide sufficient supporting documents and could not prepare reports promptly. Thus, accountability is the main issue that has to be solved in Banda Aceh villages.

Besides those findings from the Inspectorate of Banda Aceh, there were also many reports related to village management, there were no transparency, mark-ups, forgery, unnecessary project interests, and unbalanced fund management systems carried out by unscrupulous village heads to cases such as corruption at the village level. which is not because of the intention of the village head but caused by the village head's misunderstanding in utilizing the budget that has been given by the government (Ombudsman RI, 2019). In *Gampong Lamgugob* Banda Aceh, there are still several challenges, one of them is that the village officer has not completed the village fund accountability report. Meanwhile, in *Gampong Lamdom*, there were internal problems between *Keuchik* (head of the village) and *Tuha Peuet* (village advisory body). The existence of problems like these resulted in a crisis of trust in the village head and other village officers (Seurambi, 2018).

With those issues mentioned before, accountability has become one of the important roles in managing village funds to ensure public assurance in the government and bridge the gap between the government and the community (Aucoin, and Heintzmen, 2015). To develop a reliable and trustworthy village fund management, it is necessary to have a monitoring system in the fund management. Poor management of village funds may arise from a lack of supervision. In addition, it is necessary to increase the awareness of the village community when building transparency, accountability, and supervision, the funding agency that has the power to develop the village (bpkp.go.id).

However, one of the most challenging problems in Indonesia is the lack of capable human resources. A good monitoring system cannot be developed without adequate capability from human resources. Previous research showed that the performance analysis management of village fund allocation at Sub-District of *Vatunonju Sigi* Regency had not yet run well as from 5 (five) dimensions investigated, 3 (three) dimensions did not work well such as the dimension of productivity, service quality, and accountability. Only two worked well enough, i.e., responsiveness and responsibility (Fitri, 2015).

If we look at the human resource in villages, the village officer's role and performance are two important things to increase the accountability and productivity of the village funds. Management of village funds can be determined by the ability of the village officer to manage the fund village (Subroto, 2009).

Besides village officers' role and performance, previous research also found that supervision partially had a significant effect on the accountability of village fund management in Aceh Barat Daya (Umaira & Adnan, 2019). This means that the better the supervision of the village fund management, the better the performance of village fund management. Due to several findings in Banda Aceh village funds management, this research thus will analyze whether the village officer's role, village officer performance, and supervision system can affect the accountability of village fund management in Banda Aceh. The remaining of this paper is structured as follow. Next section provides literature review followed by a section on research method. Findings and analysis are presented afterwards with the last section on conclusion.

## 2. Literature Review, Theoretical Framework, and Hypothesis Development

Village officers' role, village officers' performance, monitoring system, village fund management accountability

### *Agency Theory*

Agency theory explains the contractual relationship between the principal and the agent. The principal is the party who gives the mandate to another party, namely the agent, to carry out all activities on behalf of the principal in his capacity as a decision-maker (Jensen & Meckling, 1976). In public sector organizations at the village level, the principal is the village community and the agent is the village government, in this case, the village head and other village officers.

(Mardiasmo 2009:20) states that the village head and other village officers as agents must provide accountability for the management of village funds honestly and openly to the village community. This is because the activities of the village head and his officer are in the context of carrying out the mandate of the community. The community as the principal or the one who gives the mandate has the right to demand accountability from the village government. With the participation of the community in managing village funds, the community will be involved and directly supervise the implementation of village fund management. This can reduce fraud committed by the village head and his office so that village fund management accountability can be achieved.

### *The Role of Village Officer*

The role of the village officer is something that cannot be separated from the village government administrator who assists the village head and other people in carrying out their roles and authority in administering the government for the needs of the surrounding community. According to (Law Number No.6, 2014) Villages, have the authority to appoint and dismiss village officers, but are authorized to do so following the system that has been regulated.

### *Performance of Village Officer*

Government is a government institution that manages an area at the village level. According to the Regulation of the Minister of Home Affairs Number 84 of 2015 as referred to in article 6 as follows: The Village Head organizes Village Government and carries out development, community development, and community empowerment.

The performance of a village government agency is a measure of the extent to which management achieves the goals (quantity, quality, and period) that have been achieved by management, and the goals set previously (Wuri et al., 2017). According to Law Number No.8, (2016) concerning Villages, Government is a matter of government and the interests of the community based on recognized local origins and customs and in the system of Government of the Unitary State of the Republic of Indonesia.

### *Monitoring System*

In (The Regulation of Minister of Home Affairs No.7, 2008), supervision of the implementation of Village Government is a process of activities that aims to ensure that the Village Government runs effectively and follows the plans and provisions of laws and regulations (Minister of Home Affairs, 2008)

In an individual or institution, supervision plays an important role in determining if all activities carried out are following the mandate, vision, mission, goals, and indicators of the organization. Supervision has two supporting objectives such as accountability and the learning process. In accountability, supervision can be ensured if the use of funds is ethical and the rule of law is to achieve a sense of justice (Cahyat, 2004).

*Village fund Monitoring*

There are several mechanisms or systems for village supervision and monitoring as follows (Subroto, 2009)(Komisi Pemberantasan Korupsi, 2015):

1. The district/city government's supervision and also by the central government which is the Ministry of Home Affairs of the Republic of Indonesia, the Ministry of Villages of the Republic of Indonesia, and the Ministry of Finance of the Republic of Indonesia (Article 26 PP No. 60 of 2014). In its operations, supervision by the district/city government is the responsibility of the regent/mayor. The function of the supervision is delegated by the regent/city to the sub-district head and the district/city inspectorate. The results of the supervision of the City government are submitted to the Central Government related to the elements of supervision. Monitoring of Village funds is submitted to the Ministry of Finance, supervision of Village development is submitted to the Ministry of Villages and government supervision is submitted to the Ministry of Home Affairs.
2. Supervision carried out by the inspectorate as the Government Internal Supervision Officer (APIP) is based on the provisions of Article 112 and Article 113 of Law Number 6 of 2014 concerning Villages and Regulation of the Minister of Home Affairs (Permendagri) Number 71 of 2015 concerning Supervision Policies in the Ministry of Home Affairs and The Implementation of Regional Government in 2016 which states that one of APIP's supervisory activities is to supervise village funds. This supervision aims to provide adequate assurance that the management of village funds has been carried out following the provisions, particularly related to the right location, the right conditions, the right channel, the right amount, and the right use. APIP supervision is directed at preventing the occurrence of irregularities in village funds, so APIP must design a village fund supervision program that can act as a preventive/repressive rather than a repressive measure. APIP functions as an early warning system, it must be able to assist in managing village funds. APIP must also design a village fund supervision program that is in nature supervision of village compliance in the village funds' management. APIP must also respond if there are public complaints regarding the management of village funds through clarification/study and/or special examination/investigation examination.

Guidance and supervision by the inspectorate are carried out to maintain accountability in the management of village funds, including:

- a. village fund management accountability report
  - b. efficiency and effectiveness of village fund management; and
  - c. the implementation of other duties by the provisions of the legislation (KPK, 2015).
3. Supervision performed by Village Consultative Body (BPD), namely the district/city government.<sup>21</sup> Article 55 of Law Number 6 of 2014 concerning villages states that the Village Consultative Body has the function of discussing and agreeing on Draft Village Regulations with the Village Head, accommodating and channeling aspirations Village community, and supervising the performance of the Village Head. This provision regarding the BPD which has the function to supervise the performance of the head of village is the entry point for how the BPD finally acts as a village fund supervisor. Article 48 and Article 51, it is explained that the report on the implementation of Village Government contains at least the implementation of village regulations, APBDes is one example of village regulations. This means that if the village head is obliged to make a written statement report on the implementation of village regulations, it means that the village head is obliged to make a report on the implementation of the APBDes. The information report on the implementation of the Village Government is used by the Village Consultative Body in supervising the performance of the head of village. This shows that the

BPD participates in monitoring the performance of the village head, especially on the use of village funds that are integrated into the APBDes.

4. Supervision by the Camat who has a strategic role in monitoring and fostering the management of village funds and allocation of village funds. The issuance of APBDes must be accompanied by a recommendation from the *Camat*. Because the *Camat* will monitor every development in the Village. The *Camat* must check and coordinate all related matters before issuing village fund budget recommendations. The *Camat* must always be active in providing guidance and supervision to the management of the allocation of village funds and village funds at the village level

Village officers' role, village officers' performance, monitoring system, village fund management accountability

#### *Village Fund Management Accountability Village Fund Management*

Accountability is a Government Accountability that includes all activities carried out. Based on Chabib Soleh, and Heru Rochmansjah, (2015:3) it is stated that the management of the Village Fund includes the preparation, implementation, administration, and accountability of village finances. In PMK Number 50 of 2017, village funds are funds given to the State Revenue and Expenditure Budget allocated to existing hamlets sent through the Regency or City Region. Revenue and Expenditure Budget and used as financial management, implementation of development, community development, and community. Empowerment. Village finances are managed by the village government with the principles of transparency, accountability, participation, and implementation in an orderly and budgetary discipline.

#### *The Influence of Village Officers on Village Fund Management Accountability*

According to the results of previous research conducted by (Saragih & Kurnia, 2019), it is proven that when examining the work of village cadres there is a positive impact on village financial management accountability. This means it can be said that the research results state that under the influence of village officers, village financial management will have good quality and transparency. As the formula for article 1 number 3 of the Village Law, the position of village officers as assisting village heads in carrying out government functions, the types, positions, and duties of village officers are mentioned in articles 48 and 49. This research is following agency theory, namely, there is a contractual relationship between the principal and the agent, The village head is responsible for making decisions, and village cadres are responsible agents for managing village funds

#### *The Effect of Village Officer Performance on Village Fund Management Accountability.*

Results Based on previous research conducted (Fitri, 2015), it shows that in *Sigi* Regency, the government's performance is still very low, especially regarding improving the performance of service levels and accountability. This creates a new fundamental problem in the capacity of the government of *Vatunonju* Village, *Biomaru* District, *Sigi* Regency in the implementation of regional regulations for the responsibilities and roles of the Village Head. The quality of formal and informal education belonging to village government officers is influenced by the three elements above.

#### *The Effect of the Supervision System on Accountability of Village Fund Management*

Conducted by Siti et al. (2020) proved that supervision has affected the accountability mechanism for village financial management. If supervision in the management of funds can avoid violations and continue to be carried out according to the rules and objectives that have been determined. To realize the principle of accountability in the management of funds at the village level, it is necessary to go through a monitoring system from the planning stage to the accountability system. In each

chain, village fund managers need supervision to achieve good management and prevent violations (Siagian, 2002).

### *Hypotheses*

Based on the above discussion, the following hypotheses are drawn.

- H1: The role of the Village officers affects the Accountability of Village Fund Management.
- H2: Village Officer Performance affects Village Fund Management Accountability
- H3: The Monitoring System affects Village Fund Management Accountability.
- H4: The Role of Village Officers, Village Officer Performance, and the Monitoring System affect the Accountability of Village Fund Management

### **3. Research Method**

This research tests hypotheses formulated based on previous theories and literature. The type of study used in the research is causal-comparative. Data is collected using questionnaires distributed to respondents. The population of this study was 90 villages in Banda Aceh City. Using the Slovin formula, with a 0.1 error, the number of samples is determined as follows.

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

$$n = \frac{90}{1 + 90 \times 0.1^2} = 47.3$$

The sample in this study includes 47 villages using simple random sampling. The research respondents were *Keuchik*, Secretary, and Finance Head in each village so the total respondents are 141 people.

This study used primary data in the form of a questionnaire. Questionnaires were distributed to respondents or resource persons involving the *Keuchik*, the secretary, and the head of finance in Banda Aceh. The data collection technique used in this research is the distribution of questionnaires addressed to the Village Officer. According to Sugiyono (2013:142), a questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents to answer. The questionnaires will later be distributed directly to the villages.

The analytical method consists of testing the quality of the data, using a validity test, reliability, and classical assumption test, which is a test of normality, multicollinearity, and heteroscedasticity. After the validity and reliability have been tested, multiple regression analysis will be taken using SPSS 25. The model used in this research is shown in the below equation.

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where Y is Accountability of Village Fund Management, a is Constant,  $b_1$ ,  $b_2$ ,  $b_3$  are Regression coefficient,  $X_1$  is Village officer's role,  $X_2$  is Village officer's performance,  $X_3$  is Monitoring system, and e is Error term. The hypothesis testing consists of the coefficient of determination ( $R^2$ ), F-test, and T-test.

The independent variables in this study are the role of the village officer, the performance of the village officer, and the monitoring system. Furthermore, the dependent variable is the accountability of village fund management. The operationalization of variables in this research is shown in Table 3.1 below.

No	Variable	Notation	Indicator	Scale	Source
1	Village Officer's Role	X1	<ol style="list-style-type: none"> <li>1. Involvement in the arrangement of village fund budget plan</li> <li>2. Involvement in transaction verification</li> <li>3. Involvement in managing village fund</li> <li>4. Involvement in realizing village fund</li> <li>5. Involvement in administrating village fund</li> <li>6. Active involvement in audit</li> </ol>	Likert	(Permendagri No.84, 2015) tentang Susunan Organisasi dan Tata Kerja Pemerintah Desa
2	Village Officer's Performance	X2	<ol style="list-style-type: none"> <li>1. Quality of officer, capability, discipline, and the amount of time spent to finish work</li> <li>2. Officer's appearance in delivering service to communities</li> <li>3. Officer's attitude, communication, and responses to critics</li> <li>4. Accountability of subordinates to supervisors</li> <li>5. Compliance with procedures and provisions in managing village fund</li> </ol>	Likert	Agus Dwiyanto, (2013:50)
3	Monitoring System	X3	<ol style="list-style-type: none"> <li>1. Monitoring the usage of APBDes (Village Budget)</li> <li>2. Supervision by village communities</li> <li>3. Internal and external supervision</li> <li>4. Preventive monitoring</li> </ol>	Likert	Dwi Sapartiningsih, (2018:106)
4	Accountability of Village Fund Management	Y	<ol style="list-style-type: none"> <li>1. Planning</li> <li>2. Realization</li> <li>3. Administration</li> <li>4. Reporting</li> </ol>		(Permendagri, No. 113, 2014)

Village officers' role, village officers' performance, monitoring system, village fund management accountability

**Table 3.1**  
Variables  
Operationalization



**4. Result and Discussion***Descriptive statistics*

The analytical method consists of testing the quality of the data, which is the validity test, then the reliability, and the classical assumption test. Which is a test of normality, multicollinearity, and heteroscedasticity. The hypothesis testing consists of the coefficient of determination, F test, and T-test.

## Data Description and Analysis

The result of descriptive statistics is shown in Table 4.1 below.

No	Characteristic	Frequency	Percentage %
1.	Sex		
	Male	110	78.0
	Female	31	20.0
2.	Age		
	> 50 years old	34	24.1
	20 – 25 years old	6	4.3
	26 – 35 years old	45	31.9
	36 – 45 years old	40	28.4
	46 – 50 years old	16	11.3
3.	Position		
	Head of Village	47	33.3
	Secretary	47	33.3
	Finance Division	47	33.3
4.	Education		
	Diploma	12	8.5
	Senior High School	41	29.1
	Vocation High School	2	1.4
	Bachelor degree	79	56.0
	Master degree	7	5.0

**Table 4.1** Characteristics of Respondents

The data collected at the time of the study were primary. The primary data used came from the results of distributing questionnaires to 47 *Keuchik* offices in 9 Banda Aceh City Subdistricts with a total of 141 respondents consisting of the village head, village secretary, and Kaur Keegan. Then the results of these answers were tabulated using Microsoft Excel 2010 and processed using the SPSS (Statistical Package for Social Science) version 25 program. The researcher delivered the questionnaire directly to the respondent, then several offices filled it out on the same day when the researcher gave the questionnaire there is also a request that the questionnaire is abandoned and will be returned at the agreed time.

*Data Quality*

## Test Results Validity Test Results

The result of the validity test is shown in Table 4.2 below. It can be proven from the results of data processing so the conclusion is that each questionnaire question in the study can be called valid. This can be seen by the correlation value being greater than the critical value (N = 141) with several 0.164 or has a significant value for each item of the questionnaire question of 5%.

Variables		R-hitung	R-table	Result	
Accountability of Village Fund Management (Y)	1	0.608	0.164	Valid	Village officers' role, village officers' performance, monitoring system, village fund management accountability
	2	0.562		Valid	
	3	0.672		Valid	
	4	0.466		Valid	
	5	0.573		Valid	
	6	0.697		Valid	
	7	0.685		Valid	
	8	0.674		Valid	
	9	0.744		Valid	
	10	0.691		Valid	
	11	0.575		Valid	
	12	0.571		Valid	
Village Officer's Role (X <sub>1</sub> )	1	0.546	0.164	Valid	Table 4.2 Result of Validity Test
	2	0.590		Valid	
	3	0.615		Valid	
	4	0.663		Valid	
	5	0.696		Valid	
	6	0.712		Valid	
	7	0.627		Valid	
Village Officer's Performance (X <sub>2</sub> )	1	0.687	0.164	Valid	Table 4.2 Result of Validity Test
	2	0.647		Valid	
	3	0.726		Valid	
	4	0.719		Valid	
	5	0.611		Valid	
	6	0.733		Valid	
Monitoring System (X <sub>3</sub> )	1	0.682	0.164	Valid	Table 4.2 Result of Validity Test
	2	0.606		Valid	
	3	0.638		Valid	
	4	0.672		Valid	
	5	0.749		Valid	
	6	0.657		Valid	
	7	0.721		Valid	

*Reliability Test Result*

The result of the reliability test is shown in Table 4.3 below. Based on the results of the study, it can be seen that the coefficient of Cronbach's alpha of each variable in this study is higher than 0.06. Therefore, the conclusion generated is that the questionnaire in this study can be used as a tool to achieve research objectives.

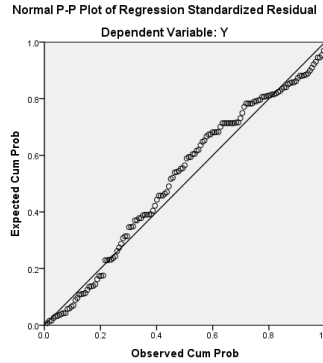
Variable	Cronbach Alpha	Critical Value of Cronbach's Alpha	Result	
Accountability of Village Fund Management (Y)	0.855	0.60	Reliable	Table 4.3 Result of Reliability Test
Village Officer's Role (X <sub>1</sub> )	0.743	0.60	Reliable	
Village Officer's Performance (X <sub>2</sub> )	0.769	0.60	Reliable	
Monitoring System (X <sub>3</sub> )	0.797	0.60	Reliable	

*Classical Assumption Test*

Results Normality Test Results

The test is completed with a graph *normal probability plot* or *Kologorov-Smirnov*. Based on *Kologorov-Smirnov* the significance value (*Asymp. Sig. 2-tailed*)

is 0.167. If the significance value is higher than 0.05, then the data is normally distributed. Furthermore, the normal probability graph plots the spread of data (points) following the diagonal line. When the points point to the diagonal line from point 0 and do not enlarge very far thus, the conclusion is that the residual data is said to be channeled normally and the regression model also fits the assumption of normality.



**Figure 1.**  
Normality Test  
Result

*Multicollinearity Test Results*

The result of the multicollinearity test is shown below in Table 4.4.

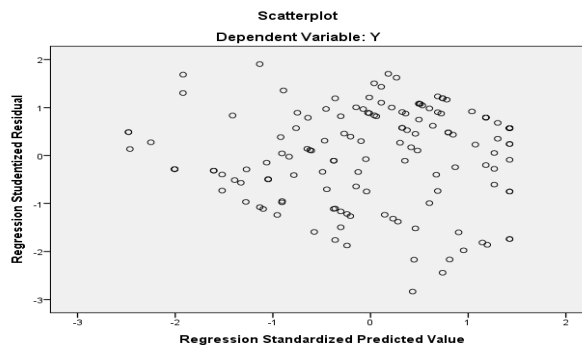
Observation	Tolerance Value	VIF
Village Officer's Role	0.747	1.338
Village Officer's Performance	0.745	1.341
Monitoring System	0.686	1.458

**Table 4.4**  
The result of the  
multicollinearity  
test

This test has been carried out using the value tolerance and variance inflation factor (VIF). The value tolerance obtained from the independent variable is above 0.1. Furthermore, the variance inflation factor (VIF) obtained for the independent variables is below 10. Thus, the regression model between the independent variables in this study is free from multicollinearity.

*Heteroscedasticity Test Results*

The heteroscedasticity test used a graph scatterplot. on the graph *scatterplot* Y axis with X so that without the formation of any motifs such as zig-zag or gathering, the keyword is that the regression model in this study does not have heteroscedasticity.



**Figure 2.**  
Heteroscedasticity  
Test Results

*Results of Hypothesis Testing*

The result of the multiple regression analysis is shown in Table 4.5 below.

Model	Unstandardized Coefficient		Standardized Coefficient
	B	Std. Error	Beta
(Constant)	11.75	4.212	
Village Officer's Role	0.431	0.118	0.267
Performance of state apparatus	0.334	0.143	0.171
Surveillance system	0.628	0.122	0.393

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**Table 4.5**  
Multiple Regression Analysis Result

*T-Test*

The result of the T-Test can be seen in Table 4.6 below.

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
(Constant)	11.175	4.212		2.653	0.009
Village Officer's Role	0.431	0.118	0.267	3.633	0.000
Village Officer's Performance	0.334	0.143	0.171	2.333	0.021
Monitoring System	0.628	0.122	0.393	5.147	0.000

**Table 4.6**  
Result of the T-Test

In the partial test (T-test) it can be seen that in X1 the t count value is 3.633 while the significance value is 0.000, so the null hypothesis (H01) is rejected and the hypothesis (Ha1) is accepted. This means that X1 has an influence on the value of Y. Furthermore, on X2 t count is 2.333 and the significance value is 0.021, then the null hypothesis (H02) is accepted and the alternative hypothesis (Ha2) is accepted. This means that X2 has an influence on the value of Y. Then on X3 the t count is 4.838 and the significance value is 5.147, so the null hypothesis (H03) is accepted and the alternative hypothesis (Ha3) is accepted. This means that X3 influences Y.

*F-test*

The result of the F-test is shown in Table 4.7 below.

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1055.710	3	351.903	37.523	0.000 <sup>b</sup>
Residual	1284.843	137	9.378		
Total	2340.553	140			

**Table 4.7**  
Result of F Test

In the simultaneous test (F-test) the results of the independent variable test prove that the calculated F value is 37.523 and the significance is 0.000. With a significance level of 5% or 0.05 and a 95% confidence level, the F table value is 2.67. Therefore, the calculated F value is higher than the F table and the significance value is lower than 0.05, so the conclusion that can be drawn is that the independent research variable has a simultaneous effect on village financial management accountability in villages in Banda Aceh City.

*Discussion*

*The influence of the role of village officers on the accountability of village fund management*

According to the results of the previous multiple regression analysis tests, the regression coefficient value proves that the role of village officers has a significant pos-

itive effect on village fund management accountability. Based on the results of the hypothesis, it can be stated that contributing to the village during the process of management of village funds makes quality management of village funds will become even better, transparent, and accountable, Therefore, the greater the role that runs at the Village then the relative increase accountability in the management of funds Banda Aceh City Village.

*The Effect of Village Officer Performance on Village Fund Management Accountability*

Based on the previous multiple regression analysis tests, the value of the regression coefficient proves that the performance of the village officer has a significant positive effect on the accountability of village fund management. The results are based on the hypothesis, so it is said that improving the performance of village officers in the village financial management process so that the quality of village fund management can be good.

*The Effect of the Supervision System on the Accountability of Village Fund Management*

Based on the previous multiple regression analysis tests, the value of the regression coefficient proves that the Monitoring System has a significant positive effect on the accountability of village fund management. Based on the results of the hypothesis, supervision is something that must be done in managing village finances to be better in the future. So that the quality of supervision carried out will have a better and more effective impact on the financial management of the village. the existence of supervision affects finances so that it can avoid the occurrence and continue to work with those that have been set in the applicable rules and objectives.

## **5. Conclusion**

Based on the results of the analysis and discussion that have been carried out previously. It is noted that the Village Officer' Role partially has a significant positive effect on the accountability of village fund management. The Village Officer's Performance also partially has a positive significant effect on the accountability of village fund management. Lastly, the Supervision System also partially has a positive significant effect on the accountability of village fund management in Banda Aceh City. The role of the Village officer, the Performance of the Village Officer, and the Supervision System simultaneously have a positive effect on the accountability of village fund management in the city of Banda Aceh.

Based on the results, to increase the accountability of village fund management, and to remediate findings from Banda Aceh Inspectorates related to accountability, the Banda Aceh government needs to put extra effort to increase human resources quality in villages, thus can improve village officer's role and performance in managing village funds. The government also needs to maintain a good monitoring system in villages.

This research certainly has limitations and suggestions for future research. Future research will be more value-added if there is additional variable such as the village financial system, the competence of village officers, or other variables that can affect the Accountability of Village Fund Management. Further research also needs to be conducted to see if there are any moderating variables or intervening variables such as professionalism, and variables good governance that can affect Village Fund Management Accountability.

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Village officers' role, village officers' performance, monitoring system, village fund management accountability