



The Effect of Village Fund Management Accountability and Village Policy on Community Welfare

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ABSTRACT

The village fund program aims to provide services to rural communities, maximum economic recovery, the main program of the central government according to village authority, adjustment of new village habits, and the main thing is the achievement of village community welfare. This study aims to determine the effect of village fund management accountability and village policies on community welfare. The study took place in the Tulang Bawang area by determining as many as 19 villages spread over 5 sub-districts out of 147 villages in 15 sub-districts in the Tulang Bawang district. The research variable consisted of the independent variable, namely the accountability of village fund management (X1) and village policies (X2), and the dependent variable in the form of community welfare (Y). The influence of the accountability variable for village fund management on community welfare produces a path coefficient value of 0.237 with a T-statistic of 1.349 and P values of 0.178. The influence of village policy variables on community welfare produces a path coefficient value of 0.299 with a T-statistic of 1.835 and P values of 0.067. In conclusion, accountability for the financial management of village funds does not affect the welfare of the community. Meanwhile, village policies have a positive effect on the welfare of the community in Tulang Bawang village.

1. Introduction

Regional governments must organize a government based principle of autonomy as widely as possible but still within the framework of the Republic of Indonesia. rights autonomy granted, it is hoped that it will increase competition for a sense of justice, fairness and always prioritize the needs of the community.¹ Therefore, the local government is obliged to provide a budget to each village at least or at least ten percent of the balance funds between the center and the regions.² Village funds distributed to each village can be used as an impetus for activities in the village such as activities in the field of village or village government, activities in the field of village

or village development, field activities for community development, and community empowerment activities. The purpose of the village fund is to make existing villages into independent and prosperous villages and can run their government.³

According to Cigna Indonesia's Chief Marketing and Strategic Partnership Officer or also known as CIGNA, the survey conducted in 2019 saw Indonesia's welfare increase, which is currently in the top 5 levels of the international welfare index, whereas in previous years it was only in 14th place. The welfare value contains 360 perceptions from 22 countries involving as many as 13,200 respondents,



this survey focuses on 5 main things, namely social, financial, physical, work, and family.⁴ The level of economic growth can affect the level of community welfare, in Lampung Province, 5 regions have above-average economic growth, namely Metro City, Bandar Lampung City, Pringsewu Regency, Tulang Bawang Barat Regency, and Mesuji Regency. Although economic growth is considered the highest, the poverty reduction is very low (high-growth, less-pro-poor). This shows that economic growth does not affect reducing poverty in the area. It is different from the Tulang Bawang district which shows that the level of economic growth is low and the rate of poverty reduction is also low (low growth, less pro-poor). This requires hard work from the local government to immediately accelerate economic development by continuing to encourage economic activities that involve a lot of labor from the rural poor, besides that local governments must be more effective and efficient in making policies related to poverty reduction in rural areas.⁵

As much as 60 percent of poverty is in villages, one of the reasons is that concrete policies to reduce poverty have been carried out by the central government and also by local governments. The lack of village roles in alleviating poverty can cause the poverty gap to deepen. Many projects that are concerned with poverty reduction are carried out by the central government through ministries and agencies and are also only ad hoc and not sustainable with the nature of rural communities that have high social values, these projects cannot guarantee their continuation because the level of community participation is very low. This can lead to a lack of sense of belonging from the community to these programs, especially development activities in the form of physical.⁶ The implementation of Law Number 6 of 2014 requires the central government to allocate village funds sourced from the APBN, these village funds are given every year as part of one source of

village income. The purpose of this village fund is to provide services to the community, maximum economic recovery, the main program of the central government according to village authority, adjustment of new village habits, and the main thing is the achievement of village community welfare.⁷ This study aims to determine the effect of village fund management accountability and village policies on community welfare.

The issue of accountability in the management of village funds as well as regarding village policies, village fund programs have very large and also significant implications and impacts on village development in every district or city in every village area spread throughout Indonesia. Especially during the current COVID-19 pandemic, villages are expected to play a role in helping the welfare of the community by distributing village funds for assistance to the community. In every opportunity, financial management from budget preparation to realization certainly involves many parties such as village officials and the community of course. That government should consistently fulfill its obligation to citizens to always do transparency and accountability measures.⁸ Some potential weaknesses in the implementation of village fund accountability, namely the difference in the time period between the village RPJM and the district or city RPJM can result in out of sync development activities between villages and districts, the occurrence of development planning that does not describe what is expected by the community which has the potential to not fulfill the stated targets. As desired, the lack of openness regarding village funds can reduce the quality of planning and budgeting accountability and the accountability carried out by village heads in planning and budgeting has not been carried out to the maximum to the BPD.⁹



Villages or villages in carrying out development planning must be harmonized with development planning that will be carried out by the regional government so that there will be no overlapping development programs, which is then expected to have a synergy between the village and the regional government so that the implementation of development carried out by the village will be right on target and according to needs. Public. In addition, it is very necessary to build public trust in the village apparatus so that there is no political and social turmoil at the lower levels.¹⁰ For that need, it is very known for how accountability management finance village and role from fund village program which poured in something policy village, which make purpose from use fund village come true for well-being Public.

According to the results of research conducted by Nafidah (2016), the level of people's welfare is positively influenced by the accountability of fund management. In more detail, accountability has been carried out following existing procedures and laws and can be accounted for by the village head both in stages and in reports, this can be seen from every action or program taken by the village apparatus, both in the form of routine operational activities and those other. In line with village policy variables which also have a positive effect on community welfare, this can be seen in the improving services provided by the village apparatus, the more massive the existing development and the increasing empowerment activities so that the community feels an increase in welfare. On the other hand, every policy taken by the village head gets support from the community, because every stage carried out from planning to implementation is also involved, besides that, all development results in the form of repairing existing axis roads and waterways can help the community more easily. in releasing agricultural products so that the community becomes more prosperous.

Meanwhile, a study by Rahayu (2013) states that village fund managers do not affect community welfare, the procedure for managing village or village funds in Kalikayen Village is following applicable regulations, but village funds cannot improve community welfare, the reason is that village funds only used for physical development activities which physical development cannot directly improve the welfare of the community.

2. Methods

This research was carried out in villages in Tulang Bawang Regency, Lampung Province because Tulang Bawang Regency in 2021 received a large transfer of village funds of Rp. 135,370,514,000,- this number is greater than that of 5 other regencies, namely the the Pringsewu Regency, amounting to Rp. 128.299.92 million,- West Lampung Regency Rp. 126,378,047,000,- Pesisir Barat Regency Rp. 119,755,097,000,- Mesuji Regency for Rp.103,961,138,000,- and Tulang Bawang Barat Regency for Rp.91,449,163,000,-.¹¹ In addition, Tulang Bawang Regency is the first district in Lampung province that meets the requirements for village fund disbursement as stated in PMK No 222 of 2020 concerning the management of village funds. In the first phase of the distribution of village funds, 40 percent were distributed to 32 villages in the amount of Rp. 10,016,746,800 with three categories of villages, namely independently developing and underdeveloped.¹²

The sample selection of villages meets the criteria for developed and developing villages. In determining the number of samples, the researchers used the Solvin formula, namely:

$$n = N / (1 + N e^2)$$

n = Number of Samples

N = Total Population

e = percentage margin of error, due to an error that



occurred during sampling which was still within the tolerance limit, $e = 0.1$

The calculation uses the solvin formula above and the error rate is ten percent, so the number of samples in this study:

$$n = 147 / (1 + (147 \times 0.10^2)) = 147 / (1 + (147 \times 0.01))$$

$$= 147 / (1 + 6.56) = 147 / 7.56 = 19.4$$

$$= 19 \text{ villages}$$

Based on the Solvin formula above, the number of samples for this research is at least 19 villages.

This study uses primary data. Primary data is data obtained directly to the respondent by the data collector.¹² Data was collected using a questionnaire. The sources of information in this study consisted of

the head of affairs, the head of the section, all members of the village consultation, and residents who were randomly selected from the villages that were the sample of the study.

Research variables consist of independent variables and dependent variables. The independent variables used in this study include village fund management accountability (X1) and village policies (X2). The dependent variable or the variable that is the result is due to the independent variable in this study, namely the welfare of the community (Y). The measurement scale used by the researcher is the Likertt scale. The Likertt scale is a scale that is used in research to assess the opinions, perceptions, and attitudes of individuals or groups of people on an ongoing social phenomenon.¹⁴

Table 1. Alternative size answers

Number	Answer choices	Weight value
1	SA (Strongly Agree)	5
2	A (Agree)	4
3	LA (Less Agree)	3
4	D (Disagree)	2
5	SD (Strongly Disagree)	1

Data analysis in this study uses quantitative research methods. Testing the hypothesis using SmartPLS by bootstrapping. Testing the bias hypothesis, we get the t-statistic value and probability value. Statistical t-test aims to determine the effect or significance of each construct of exogenous variables on endogenous variables. The criteria for the results of hypothesis testing are as follows: if the t-statistic > 1.29 and the t-value < 0.10 , then it is real, which is also called accepting the hypothesis (Ha). If the t-statistic < 1.29 and t-value > 0.10 , it is not real, which is also called rejecting the

hypothesis (H0).

3. Results and discussion

The research took place in the Tulang Bawang area by determining as many as 19 villages spread over 5 sub-districts out of 147 villages in 15 sub-districts in the Tulang Bawang district. Respondents consisting of village officials consisting of the Village Consultative Body, Village Secretary, General, and Planning Chair, Finance Head, Head of Government, Head of Welfare and Services, and the Head of Dusun as a data source to determine accountability for



village or village fund management as well as village policies and representatives of community members who are selected to measure the level of community welfare. 19 Villages were selected based on the

representation of two village categories, namely the category of developed villages and developing villages.

Table 2. Data distribution

Information	Number of Samples	Percentage
Distributed to analysis units	19 Villages	100%
Analysis unit data did not return	4 Villages	21%
Incoming analysis unit data	15 Villages	79%
Analysis unit data that is stated not according to the criteria	-	-
Data analysis unit entered that could be processed and analyzed	15 Villages	79%

Source: Primary Data Processed, 2021

Based on table 2 above shows that the response of the unit of analysis describes quite well with the amount of data entered is 79 percent or there are 15 villages from 19 villages that are set to be the sample,

while data obtained from the unit of analysis and respondents are presented in table 3 below:

Table 3. Data acquisition of the unit of analysis

No	Name of village	District	Category	Number of Respondents	Percentage
1	Aji Permai Talang Buah	Gedung Aji	Developed	4	5 %
2	Banjar Agung	Banjar Agung	Developed	5	6 %
3	Bawang Sakti Jaya	Banjar Margo	Advanced	8	10 %
4	Dwi Warga Tunggal Jaya	Banjar Agung	Advanced	7	9 %
5	Kahuripan Jaya	Banjar Baru	Developed	3	4 %
6	Moris Jaya	Banjar Agung	Developing	4	5 %
7	Panca Karsa Purna Jaya	Banjar Baru	Developing	3	4 %
8	Panca Mulya	Banjar Baru	Developing	4	5 %
9	Penawar Jaya	Banjar Margo	Developing	4	5 %
10	Penawar Rejo	Banjar Margo	Advanced	6	8 %
11	Purwajaya	Banjar Margo	Developed	4	5 %
12	Sidoharjo	Penawartama	Advanced	7	9 %
13	Tunggal Warga	Banjar Agung	Advanced	8	10 %
14	Warga Makmur Jaya	Banjar Agung	Advanced	7	9 %
15	Cempaka Dalem	Menggala Timur	Developed	3	4 %
Total				78	100 %

Source: Processed Primary Data, 2021

Judging from table 3 above, most of the respondents came from villages with advanced categories as many as 43 respondents from 78 analytical data units, this is an indication that villages with advanced categories are more open and

transparent and can accept assessments from stakeholders. This also shows that villages in the advanced category have implemented village fund management well.



Table 4. Profile of respondents

Demographics	Total	Presentations
Gender		
Male	43	56%
Female	34	44%
Age (Years)		
17 - 30 Years	35	45%
31 - 45 Years	30	39%
46 - 60 Years	12	16%
Education		
SD / Equivalent	10	13%
SMP / Equivalent	12	15%
SMA / Equivalent	38	49%
D1 - D3	8	10%
S1 / DIV	10	13%
Income per month		
< 1,499,000	80	51%
1,500,000 - 2,999,000	57	36%
3,000,000 - 5,000,000	15	9%
> 5,000,000	6	4%

Source: Processed Primary Data, 2021

The results of descriptive data analysis can be obtained by looking at data analysis units that can describe data distribution, data distribution, and data trends. Furthermore, descriptive analysis by calculating the construct score with several stages as follows: perform calculations on the average value of the construct, perform calculations with a range: high scale - low scale.

$$\text{Range (1)} = 5 - 1 = 4$$

Then the analysis is carried out by calculating the distance between the intervals using the formula: range/total categories made.

$$1 = \frac{4}{5} = 0.8$$

Calculation of the average category of analysis units

which are grouped into:

[1,00 - 1,80] = Very lacking/very low/strongly disagree

[1,81 - 2,60] = Less/low/disagree

[2,61 - 3,40] = Enough

[3,41 - 4,20] = Good/high/agree

[4,21 - 5,00] = Very good/very high/ strongly agree

On the score or variable value that has been calculated as in table 5. The analysis process can be carried out to provide clarity and description of the data obtained and its characteristics.



Table 5. Results of descriptive analysis

Variable	N	Mean	Median	Standard Deviation	Minimum	Maximum
Accountability of Village Fund Management	78	4.2792	4.2857	0.7764	1.14	5.00
Village Policy	78	4.3328	4.5000	0.8382	1.50	5.00
Community Welfare	78	4.1032	4.3000	0.8719	1.50	5.00

Source: Processed Primary Data, 2021

Based on table 5 it can be seen that the accountability variable for village fund management that uses the amount N is 78 which is data from the total a valid unit of analysis, having a minimum value of 1.14, a maximum value of 5.00, with a mean value 4.2792, a median value of 4.2857, with a standard deviation value of 0.7764, this indicates that the data distribution is even and the deviation rate is low, this can be seen from the mean has a value greater than the standard deviation value. In addition, the average respondent stated that the accountability of village fund management was very good, this can be seen from the mean $4.2792 > 4.21$.

The village policy variable has a minimum value of 1.50, with a maximum value of 5.00, a standard deviation value of 0.8382, a mean value of 4.3328, and a median value of 4.5000, so that the mean value is smaller than the median value. With a mean value of 4.3328 and a median value of 4.5000, this means that the average respondent answered very well or strongly agrees, this indicates that the implementation of village policies in the Tulang Bawang district is very good, the village government in policymaking has a lot of involving society as a whole.

Meanwhile, the community welfare variable has a

smaller mean value than the accountability variable for village funds and village policies, a minimum of 1.50, a maximum value of 5.00, with a mean value of 4.1032, and a median of 4.3000 with a standard deviation of 0.8719, it shows that the mean has a smaller value than the median value. The mean is 4.1032 while the median value is 4.3000, which shows that the average respondent answered agree that is 4.3000, the median value is 4.3000, the standard deviation 0.8719, the minimum value is 1.50 and the maximum value is 5.00 The mean value is $4.1032 > 3.41$ which indicates that the average respondent gives an answer that strongly agrees that there is an indication of an increase in community welfare

Effect size test (F value²)

The effect size test is used to determine changes in the value of endogenous constructs. The occurrence of a change in the value of R² shows the effect of exogenous constructs on endogenous constructs. The amount of indigo can be categorized into 3, namely the effect size 0.02 in the small category, 0.15 in the medium or medium category, and 0.35 in the large category.¹⁵

Table 6. Testing the effect size value (f value²)

Variable	Community Welfare
Village Fund Management Accountability	0.044
Village Policy	0.069

Source: Smart PLS Output, 2021



In table 6. It can be seen that village fund management accountability has a moderate influence on community welfare due to a value of $0.044 < 0.15$, this is the same as what happened to a variable which has a moderate influence on community welfare with

a value of $0.069 < 0.15$.¹⁴ While the overall PLS estimation model has been obtained from the bootstrapping process as shown in the following figure:

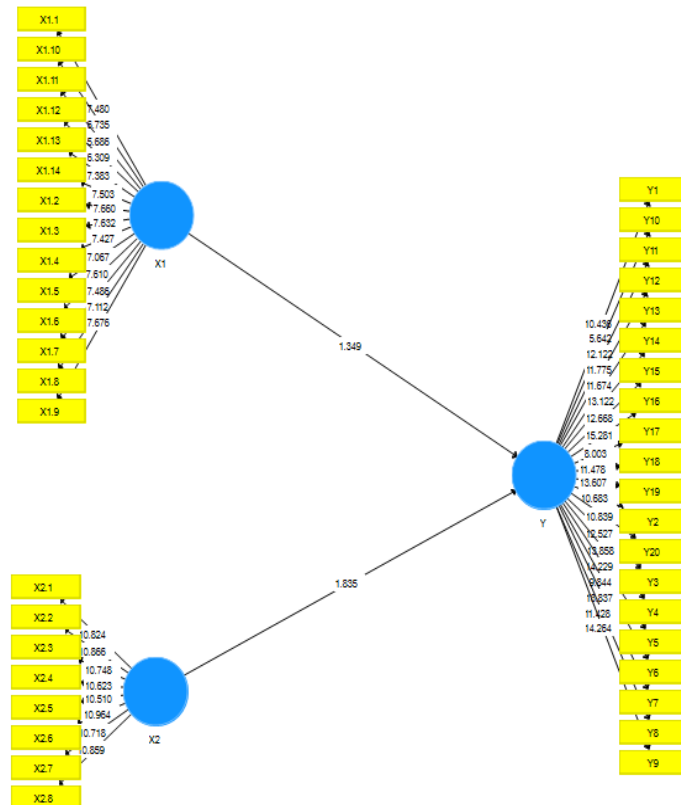


Figure 1. Bootstrapping results
Source: Smart PLS Output, 2021

Hypothesis testing results

In the hypothesis, testing results can be obtained using Partial Least Square (PLS) using the method bootstrapping. When testing the hypothesis, it can be seen in the probability value and T-statistics. The value of the test on T-statistics is intended to determine the significance and effects on all independent variables and dependent variables. This study uses a level of 90% (alpha 10) so that the T-table value is used one-way hypothesis, namely by comparing the T-statistic value obtained with the T-table value of 1.29 with the following test criteria:

If T-Statistics > T-Table, then accept the hypothesis (Ha)

This means that statistically the value will be used to show that the exogenous latent variable either partially or jointly has a positive and significant effect on the endogenous latent variable.

If T-Statistic < T-Table, then reject the hypothesis (H0)

This means that statistically, the data used to prove that the exogenous latent variable either



partially or jointly has a negative and insignificant effect on the endogenous latent variable.

The table value is calculated with an alpha value of 0.10 and a degree of freedom (DF) of N-2 so that

with the number of units of analysis used is 70, the DF is 76 the t-table value for 76 with an alpha of 0.01 is 1.6652.

Table 7. Coefficient scores and paths T-statistic

Variable	Original Sample (O)	T Statistics (O/STDEV)	P Values	Results
Accountability of Village Fund Management -> Community Welfare	0.237	1.349	0.178	Not Significant
Village Policy -> Community Welfare	0.299	1.835	0.067	Significant

Source: Smart PLS Output, 2021

Based on table 7, it is found that the effect of the accountability variable for village fund management on the welfare of the community produces a path coefficient value of 0.237 with a T-statistic of 1.349 and P values of 0.178. It can be concluded that the path relationship is empirically significant because the value of t statistic > t table (1.349 > 1.29) and P-value > 0.10 (0.178 > 0.10) so that empirically H1 is declared not accepted.

The influence of village policy variables on community welfare produces a path coefficient value of 0.299 with a T-statistic of 1.835 and a P-value of 0.067. It can be concluded that the path relationship is not empirically significant because the value of t statistic > t table (1.835 > 1.29) and P-value < 0.10 (0.067 < 0.10) so that empirically H2 is declared accepted.

The effect of village fund management accountability on community welfare

In the results of hypothesis testing shown in table 7, it has been proven that village fund management accountability has a positive path coefficient with a value of 0.237. This explains that the higher the accountability of village fund management, the lower the detection of community welfare will be. By using 13 indicators as a proxy for village fund management accountability, it shows the t statistic > t table (1.349

> 1.29) and P-value > 0.10 (0.178 > 0.10), therefore H1 is not accepted. Village fund management accountability which refers to Permendagri No. 20 of 2018 concerning Village Financial Management does not have a role in detecting the level of community welfare.

Every budget that is managed by the finance department must be accompanied by valid receipts, notes, or proof of transactions that have the smallest value compared to other indicators. Accountability for managing village funds at this time does not reflect the actual real conditions. Much of the data to support financial reporting is not obtained from the source at the time the transaction occurs but is more of a formality, for example, the village treasurer attaches a note/receipt not from the shop where you bought the item, but prepares the note/receipt. This allows the ineffective use of village funds for the benefits community so that it is difficult to achieve community welfare. Meanwhile, the biggest indicator is the village treasurer and the village head making village accounts at government banks.

Furthermore, the X1.9 indicator with a value of 7.676 explains that the village treasurer indicator and the village head making village accounts at government banks have the highest value than other indicators. This is corroborated by 52% of respondents who agree with the statement of the



village treasurer and the village head making a village account at a government bank and have not been able to detect the level of community welfare. This explains that the community believes that the account used by the village government is in the name of the village itself, not in the name of the head village or treasurer, the village account that was made with a specimen or signature of the village head and the village treasurer of the respondent argued that this was already the rules and regulations set by the government.

Following the Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management, the village head is the holder of power in managing village finances or abbreviated PKPKD as a form of village government representation in the ownership of separated village assets. In practice, a village head gives some of the power to the Village Financial Manager or shortened to PPKD with its members consisting of the village secretary, head of financial affairs, head of planning affairs, head of the government section, head of the welfare section, and head of the service section as stipulated in the village head's decision. The village secretary as PPKD coordinator is tasked with coordinating the preparation and implementation of Village Revenue and Expenditure Budget, village regulations on Village Revenue and Expenditure Budget, regulations on changes to Village Revenue and Expenditure Budget, and preparation of village financial reports. In addition, the village secretary is tasked with verifying budget implementing documents (DPA), budget amendment implementing documents (DPPA), advanced budget implementing documents (DPAL), village cash budget plans (RAK), and evidence of Village Revenue and Expenditure Budget, receipts and expenditures.

The head of financial affairs carries out the function as the village treasury in charge of compiling the Village RAK and carrying out administration

which consists of saving, depositing, paying, receiving, administering, and being responsible for the implementation of the Village Budget. Meanwhile, the head of affairs and the section head are in charge of carrying out the activity budget according to the fields that are their obligations, carrying out activities that can lead to the expenditure of expenditure funds according to the field of responsibility, designing DPA, DPPA, and DPAL, controlling activities according to their field of duty, signing a cooperation agreement with a provider for the procurement of goods/services for activities within their field of duty and compiling a report on the implementation of activities according to their field of duty for accountability for the implementation of the Village Budget. The division of tasks of the Head of Office and the Head of Section for implementing budget activities is carried out based on their respective fields of duty and is stipulated in the Village RKP.

Accountability management does not have a significant effect on detecting community welfare. This is because the village government has accounted for the village fund budget, measured by making a report on the realization of the implementation of the village income and expenditure budget that has been submitted to the wider community either through the online web or banners installed in strategic places and village office pages. Respondents agreed and even strongly agreed with the statement that the village treasurer has used the village financial system application (SISKEUDES), which means that all village funds, both receipts, and expenditures have been properly recorded using SISKEUDES which is directly integrated with the official website of the ministry villages and disadvantaged and the Ministry of Home Affairs of the Republic of Indonesia.

The effect of village policy on community welfare

Based on the results of hypothesis testing which has been presented in table 7. It has been proven that



village policy has a path coefficient with a value of 0.299. This explains that the higher the village policy, the higher the detection of community welfare will be. By using 7 indicators as a proxy for village policy, it shows the t statistic value $> t$ table ($1.835 < 1.29$) and P-value > 0.10 ($0.067 < 0.10$) so that empirically H2 is declared accepted. All activities financed from village funds are carried out properly and on time and have the smallest value compared to other indicators, while the largest indicator, namely development financed by village funds, has good quality. This means that every activity, be it physical development activities, such as constructing culverts, increasing road capacity, constructing drainage or waterways, constructing boreholes funded by village funds can be carried out properly and on schedule in the current year's budget period. Likewise, the provision of honorariums and incentives for village officials is given according to a predetermined schedule.

Development indicators financed by village funds have good quality and can contribute the greatest influence on detecting the level of community welfare. The community involved in every development activity in this village already refers to the principle that it can be felt by the community. This is corroborated by 67% of respondents answering agree with the statement that development financed by village funds has good quality. This means that the community can directly feel the results of physical development such as the construction of culverts, increasing road capacity, construction of drainage or waterways, drilling wells funded by village funds that are of good quality, not easily damaged, and can support every activity. people's daily life. The benefits of the road that are built can be felt directly by the community, such as the ease of releasing agricultural products so that this can improve the welfare of the community.

A study by Kurniawati (2017) explains that village policies will achieve success if they meet several

factors, namely a policy taken by a government institution when at the implementation stage it is certain to involve several other government institutions or organizations. relevant departments to implement the policy. If one of these parts does not carry out seriously, there will be problems in its implementation in the field. These resources include all existing potential such as relevant information, supporting facilities, number of staff, expertise or others used to support the implementation of a project. policy and Communication. In the implementation of communication, namely communicating or conveying properly and clearly to each part or party that has the responsibility to achieve the objectives of the policy. If a policy has been communicated and can be understood by all sections properly, good cooperation will also be formed so that in the implementation of a policy it is expected to run optimally.¹⁶ Sahempa (2014) states that village policies taken must be in accordance with what is needed by the community, every member of the community has the same opportunity to get the program from a policy that is rolled out, village policies taken must be timely in their implementation, there is no budget deviation in implementation. These policies and policies must be applied to all communities.¹⁷

4. Conclusion

Based on the results of the study, the accountability of village fund financial management does not affect the welfare of the community. Meanwhile, village policies have a positive effect on the welfare of the community in Tulang Bawang village.

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