

ANALYSIS OF FACTORS AFFECTING THE MANAGEMENT OF VILLAGE FUND ALLOCATIONS IN THE ANGKAISERA DISTRICT OF YAPEN ISLANDS REGENCY

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Abstrak

This research investigates the factors influencing village fund management in the Angkaisera District of Yapen Islands Regency. The examination was administered to a sample of 73 participants. Purposive sampling was used as the sampling method. Live surveys were used to collect data. Multiple regression was used to empirically test hypotheses.

The results indicated that planning has no positive or significant impact on the allocation of village funds. It indicates that the planning of sub-district and village development has not met the village's objectives, so the village's finances have not been optimally managed. In addition, the implementation has no significant positive impact on the management of village fund allocation. It indicates that there are still irregularities in the implementation, and based on the realization of village funds, the community is not receiving them properly. Furthermore, accountability has a positive and significant impact on the administration of village fund allocation. This indicates that accountability has become a crucial aspect that can be executed effectively so that there are no issues with managing village funds.

In addition, human resource competence has a positive and substantial impact on the management of village fund allocation. If the village apparatus has knowledge and experience in managing village finances, accountability for village fund management will increase. The allocation of village funds is unaffected by supervision; consequently, a lack of oversight will not diminish the accountability of village fund management.

Keywords: Planning, Implementation, Accountability, Human resource competence, Supervision and management of village fund allocation.

BACKGROUND

The annual allocation of village funds from the state's revenue and expenditure budget demonstrates the government's confidence in the village's governing body. The budget is earmarked for the village and transferred via the district/city revenue and expenditure budget for rural area development, specifically in the Village Fund Allocation. The allocation of village funds is a balanced fund derived from the district/city government and given to the village government to support village development and community empowerment in order to enhance community welfare (Romantis. et al., 2014).

Allocation of village funds is an incentive to encourage financing of village government implementation programs, development implementation, community development, and community empowerment (Village minister regulation No. 5 of 2015). In addition, a Ministerial Regulation exists.

Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, the definition of village finance has not changed or is still interpreted the same as in Permendagri 113/2014. The authority includes the freedom to organize development plans in accordance with basic needs and pressing problems. In this instance, the head of the community empowerment office in the district of Yapen asserted that village funds are community funds.

Each activity is expected to be the result of village deliberation activities. Having reviewed about the problem of village funds, where the community has not felt these funds, the



implementation of village fund management remains constrained, both in terms of management and supervision. The village chief must commit to properly implementing APBDes (village income and expenditure budget). Due to the fact that some villages do not hold APBDes preparation meetings, Seingga expects the district to play a role in monitoring the village's development.

Several faculties can influence the allocation of village funds in relation to this issue, including planning, where planning is the process of anticipating the future based on predetermined objectives, namely by making preparations based on current data and information. Thus, the aspects of development planning, particularly district and village development planning, are the formulation of objectives and the utilization of existing resources to achieve them. (2010). (Bastian, 2010). This can be supported by research findings (Luthfi. et al., 2018). The results demonstrated that planning had a significant impact on the allocation of village funds management. However, the study results contradict previous research (Luthfi. et al., 2018). The results of the study show that planning has no effect on the management of village fund allocation.

The second factor that can influence the allocation of village funds is the implementation of Article 5 of Minister of the Interior Regulation No. 113 of 2014. It is stated that the village secretary has a responsibility as the technical implementation coordinator for village financial management. The assignment is to draft and implement the Village Development Budget Management Policy. This is supported by the research (Luthfi. et al., 2018). The study's findings indicated that implementation had an effect on village fund allocation management.

Accountability is the third factor that can affect the distribution of village funds. Accountability, according to (Luthfi. et al., 2018), is "A concept in ethics with multiple interpretations. Accountability, as a component of implementing public sector organizations, has become an important topic to discuss in relation to public sector issues ". This is supported by the research (Bastian, 2010). The results demonstrated that accountability had an effect on the administration of village funds. The study results contradict prior research (Hutami, 2017). The results indicated that the Allocation of Village Funds (AVF) Management conducted by the Abbatireng Village Government of Gilireng District, Wajo Regency, had adhered to the technical instructions outlined in the applicable laws and regulations. Nonetheless, the procedure is not optimal. This is demonstrated by the delayed reporting and accountability process. Realization Reporting of the use of AVF has not adhered to the predetermined schedule for the process, causing delays in the disbursement of funds for the subsequent phase.

The competence of human resources is among the factors that can influence the distribution of village funds. As mastery of a task, skills, attitudes, and appreciation, it is necessary to support competence. It demonstrates that the competence - which includes tasks, skills, attitudes, and appreciation - must be possessed by the organization's human resources. Furthermore, the competence must be expressed in such a way that it is attained as a result of the execution of tasks that require direct experience (Sutrisno, 2010). This is supported by the research findings of (Pattiasina. et al., 2020) and (Asmony, 2020), which indicate that human resource competence influences the management of rural areas.

What is novelty in this research is where the researcher adds two variables, namely supervision. The researcher added these variables with consideration from the research of Eka (Luthfi. et al., 2018) where the suggestions from the study were to include these variables in future research. So the researchers tried to add these two variables as a differentiator from previous research which became the novelty in this study to change the research model. Researchers chose the title of this study in an effort to depart from variable novelty and a phenomenon that occurs in nearly all local government organizations in Indonesia. The empirical studies mentioned previously revealed the ambiguity of research results. This indicates that the ambiguity or contradiction of the research results is a research gap (research gap), which (Augusty, 2006) noted could or should be developed as a research problem that requires further investigation. In light of this, the author desires to conduct additional research on the subject of study "**Analysis of factors affecting the management of village funds in the Angkaisera district of Yapen islands regency**"

LIBRARY REVIEW

Village Fund Allocation Management

Village Fund

According to the Regulation of the Minister of Home Affairs Number 113 of 2014, concerning Village Financial Management, village funds are funds sourced from the State Revenue and Expenditure Budget intended for villages that are transferred through the District / City Regional Revenue and Expenditure Budget and used to finance government implementation, development implementation, community development, and community empowerment. Village funds obtained by the village will be used for Government Implementation, Development Implementation, Community Development, and Community Empowerment.

Village Fund Management

Based on the Minister of Home Affairs Regulation Number 113 of 2014, Article 1 Paragraph (6) on Village Financial Management explains that village financial management is a whole activity that includes planning, implementation, management, reporting, and accountability of village finances.

Planning

In the village financial planning process, according to Minister of Home Affairs Regulation Number 113 of 2014, the secretary first drafted a Draft Village Regulation on Village Development Budget based on the Village Development Financial Plan in the relevant year, then submitted it to the Village Head to be discussed and agreed with the Village Consultative Board for a period of no later than October of the current year. After the draft is discussed and agreed upon by the village head and the Village Consultative Board, the draft is submitted by the village head to the Regent / Mayor through the local government no later than 3 (three) days since it was agreed upon to be evaluated. The Regent / Mayor determines the results of the Village Development Budget Draft evaluation no later than 20 (twenty) working days since the receipt of the Draft Village Regulation on Village Development Budget. After the Regent / Mayor agreed upon the draft, he delegated the evaluation results to the village head through the local government to be designated as Village Development Budget.

Suppose the evaluation results do not follow the public interest and higher laws and regulations. In that case, the village head must make improvements no later than 7 (seven) working days from receiving the evaluation results. Suppose the village head does not follow up on the evaluation results and will be determined by the Draft Village Regulation on Village Development Budget to be a Village Regulation by the village head. In that case, the Regent / Mayor can cancel the Village Regulation with the Regent / Mayor Decree and state the enactment of the Village Development Budget ceiling for the previous fiscal year. (Andarias Patiran, 2021)

Implementation

Implementation, commonly referred to as mobilization, According to (Andarias Patiran, 2021), is an actuation activity. After the plan is formed, the manager must lead the movement of his staff/subordinates based on the plan to realize the plan. The implementation of the Village Development Budget is related to village income.

Based on the Regulation of the Minister of Home Affairs Number 113 of 2014 Article 5, the Village Secretary as the coordinator of the technical implementation of village financial management has the task of:

- a. Drafting and implementing the Village Development Budget Management Policy;
- b. Drafting Village Regulations on Village Development Budget, changes in Village Development Budget, and accountability for the implementation of Village Development Budget;
- c. Controlling the implementation of the activities stipulated in the Village Development Budget;
- d. Compile reporting and accountability for the implementation of the Village Development Budget, and
- e. Verify the evidence of receipt and expenditure of the Village Development Budget.

Accountability

According to (Bastian, 2010), the term accountability is a concept in ethics with many meanings. As one aspect of implementing public sector organizations, accountability has become an important thing to discuss related to public sector problems.

Accountable is the whole process must be in accordance with the rules and provisions related so it can be accountable (Surijadi & Tamaela, 2018). Accountability for the realization of the implementation of the Village Development Budget consisting of revenue, expenditure, and financing will be submitted by the village head to the Regent / Mayor at the end of the fiscal year. The Village Regulation stipulates the accountability report for realizing the Village Development Budget.

Realization reports and accountability reports on the realization of the implementation of the Village Development Budget are informed to the public in writing and with information media that are easily accessible to the public, such as notice boards, community radios, and other information media. The realization report and accountability report on the realization of the implementation of the Village Development Budget are submitted to the Regent / Mayor through the local government no later than 1 (one) month after the end of the relevant fiscal year.

Human Resource Competencies

Human resources are characteristic of a person who has the skills, knowledge, and ability to carry out a job (Hevesi, 2005). Competence combines skills, personal attributes, and knowledge reflected through performance behaviors that can be observed, measured, and evaluated. Human resource competence is the ability of human resources to carry out the duties and responsibilities given to them with adequate education, training, and experience (Kusufi., 2012). The application of competency-based human resources can be seen in the overall assessment process of employee performance. Improving the quality of employee resources is very important and needs to be done in a planned, directed, and sustainable manner to improve ability and professionalism.

If human resources are more qualified, the operational performance of employees will also increase, giving birth to a solid commitment to each route. Characteristics underlie a person to achieve high performance in his work. Employees who do not have enough knowledge will experience problems at work, resulting in a waste of materials, time, and energy. (Pattiasina. et al., 2020) states that a person's ability is reflected in how well the person carries out a specific activity such as operating a piece of equipment, communicating effectively, or implementing a business strategy.

Supervision

Surveillance is a systematic effort to set standards for designing a feedback system, comparing actual performance with standards, detecting irregularities, and taking corrective actions to ensure that the data source has been effective and efficient (Andarias Patiran, 2021). Supervision is expected to help implement the policies set to achieve a goal. Supervision is closely related to the evaluation of an activity to know the extent to which an activity is achieved and how much deviation occurs. The supervisory function has always been a subject of debate which is always debated because the implications of adverse supervision will lead to rampant fraud in state finances (Tamaela et al., 2020).

Supervision at the government level is carried out by an agency in charge of examining and evaluating. One of the bodies in charge of conducting representation, especially in financial matters, is the Financial Examination Board. At the same time, at the village government level, supervision is carried out by the Village Consultative Agency. As for the primary duties of the Agency Village consultatives are:

1. Submit a Report on the Implementation of the Village Government every budget year to the Regent / Mayor.
2. Accommodate and channel the aspirations of the village community.
3. Supervise the performance of the Village Chief.

This is supported by Law No. 6 of 2014 article 48, which states that the Village Head must submit a written government implementation statement to the Village Consultative Board in each budget year. Then in Law No. 6 of 2014, article 51 explains that the information on the

implementation of village government must contain the implementation of village regulations. The Village Consultative Board will use the Village Government Implementation Statement in carrying out the performance supervision function of the Village Head.

Research Framework

This study tried to clarify the Analysis of Factors Affecting the Management of Village Funds of Angkaisera District of Yapen Islands Regency. The relationship between variables used in this study can be seen in figure 2.1

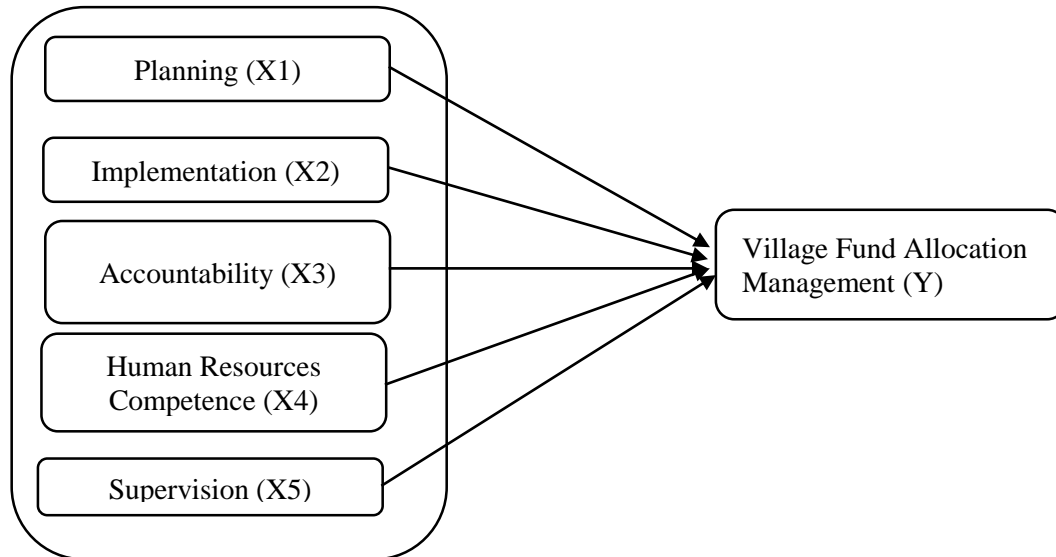


Figure: 2.1 The Framework

Hipotesis Penelitian

Planning for Village Fund Allocation Management

(Meckling, 1976) state the agency relationship in agency theory that the company is a collection of contracts between owners of economic resources (principals) and managers (agents) who manage the use and control of these resources. In the case of village government, the village community as the principal hands over the authority of village financial management to the village government as an agent, and demands that the agent has competence so that he can carry out the management of village funds in an accountable manner. (Luthfi. et al., 2018). The results showed that planning had a very significant effect on the management of village fund allocations. Based on the theory and research studies described above, the proposed hypothesis is as follows:

H₁ : Planning affects Village Fund Allocation Management

Implementation of Village Fund Allocation Management

Implementation or commonly referred to as mobilization According to (Luthfi. et al., 2018)) is an actuation activity, which means that after the plan is formed the manager must lead to move his staff / subordinates based on the plan with a view to realizing the plan. The implementation of APBDesa is related to village income. This can be supported by the research of (Luthfi. et al., 2018). The results of the study show that implementation affects the management of village fund allocations. Based on the theory and research studies described above, the proposed hypothesis is as follows:

H₂ : Implementation affects Village Fund Allocation Management

Accountability for Village Fund Allocation Management

According to (Bastian, 2006) the term accountability is "a concept in ethics that has many meanings. As one aspect of the implementation of public sector organizations, accountability has become an important matter for discussion related to public sector problems". This can be supported by the research of (Luthfi. et al., 2018). The results showed that accountability had an

effect on the management of village funds. The results of the study contradict the research of (Luthfi. et al., 2018). The results of the study indicate that the ADD management carried out by the Abbatireng Village Government, Gilireng District, Wajo Regency has followed the technical guidelines that have been regulated in the legislation. However, the process is still not optimal. Based on the theory and research studies described above, the proposed hypothesis is as follows:
H₃ : Accountability affects Village Fund Allocation Management

Competence of Human Resources on Village Fund Allocation Management

Human resources are an integrated ability of thought and physical strength possessed by each individual (Hasibuan, Janny, 2018). Competence of human resources is the ability of human resources to carry out the tasks and responsibilities assigned to them with adequate education, training, and experience. (Halim, 2014). Human resources must contain the required level of expertise, ethical behavior and integrity. Human resource competence includes the capacity related to the ability of a person or organization to achieve its goals. Therefore, an organization in order to achieve a goal must have competent human resources.

The results of research from (Nasution, M., 2017), and (Luthfi. et al., 2018) show that human resources have a positive effect on village fund management accountability. Competent human resources can be more responsible in carrying out activities and tasks. So that the more competent the quality of human resources, the better the accountability of village fund management. Based on the theory and research studies described above, the proposed hypothesis is as follows:

H₄ : Human Resource Competence affects Village Fund Allocation Management

Supervision of the management of Village Fund Allocation

Supervision is carried out as a form of activity to correct whether the activities carried out are in accordance with the specified vision, mission, goals, objectives, and programs. Supervision is directed to avoid fraud. The purpose of accountability itself is to provide and present some information that is needed and can be understood by interested parties, especially the public. With supervision, it will provide a line from the central government to oversee the performance of the Village Government.

The results of (Wibowo, 2010) show that the lack of a role from the community in the implementation of village fund allocation management makes supervision less than optimal. While the results of (Luthfi. et al., 2018) show that supervision has a positive effect on the accountability of village fund management. Supervision becomes a control over the performance of the village government, so that in carrying out village government activities, it must be more thorough and careful so that mistakes do not occur. Based on the theory and research studies described above, the proposed hypothesis is as follows:

H₅ : Supervision affects the Management of Village Fund Allocation

RESEARCH METHODS

This research will be conducted in the angkaisera district of yapen islands regency. The reason researchers researched the district of angkaisera yapen islands district because the reality that occurred in the district of angkaisera yapen islands regency is so large that researchers want to analyze factors that affect the management of village funds of Angkaisera District of The Islands Regency Yapen.

The population in this study is the village financial manager in The Angkaisera District of Yapen Islands Regency, amounting to 11 (Eleven) villages. Samples are part of the number and characteristics possessed by the population and are carefully selected from that population (Yamin & Rasyid, 2015). The study was conducted on samples representing the population. The selection of samples for this study was carried out *with non-probability* withdrawal techniques using *purposive sampling* techniques. The criteria specified to be respondents amounted to 8 (Eight) people, each representing 1 (one) village. In this study, respondents were involved in the management of village funds. They lived in 11 villages in The Angkaisera District of Yapen Islands Regency, consisting of the Village Head, Secretary, Head of Government Affairs, Head of Public Affairs, Village Deliberation Agency (BAMUSKAM), Head of Social Welfare Affairs, Youth Shop and Community Store.

Data collection techniques and information needed to support this research, the data collection method used in the preparation of this Thesis Proposal is the Survey Method, namely the distribution of questionnaires given to the Village Head, Secretary, Head of Government Affairs, Head of General Affairs and Village Consultative Body. (BAMUSKAM). And in the questionnaire there is a Likert scale, which is a method that measures attitudes by agreeing or disagreeing with certain subjects, objects and events (Sugiyono, 2010).

According to (Kuncoro, 2013), hypothesis testing measures the accuracy of sample regression functions in statistically actual estimates. It can be measured from significant tests of individual parameters (statistical test t), simultaneous significance tests (statistical test F), and multiple regression analysis.

RESULTS AND DISCUSSION

Data Collection Process

Table 4.1 Data Collection Process

| No | Information | Number of Questionnaires |
|----|------------------------------------|--------------------------|
| 1 | Distributed questionnaires | 88 |
| 2 | Questionnaires that did not return | 7 |
| 3 | Returning questionnaire | 81 |
| 4 | Incomplete questionnaire | 8 |
| 5 | Processed questionnaire | 73 |
| | Response rate | 82.95 |

Source: Data Processed Researchers (2022)

Results Based on the research above, it shows that the data studied were 73 or with a response rate of 82,95.

Validity Test

Table 4.2 Validity Results

| Variable | Items | Correlation Coefficient | Sig (2-00) | Note |
|-----------------------------|-------|-------------------------|------------|-------|
| Planning | X1.1 | 0,759 | 0,000 | Valid |
| | X1.2 | 0,727 | 0,000 | Valid |
| | X1.3 | 0,690 | 0,000 | Valid |
| | X1.4 | 0,687 | 0,000 | Valid |
| | X1.5 | 0,689 | 0,000 | Valid |
| Implementation | X2.1 | 0,713 | 0,000 | Valid |
| | X2.2 | 0,798 | 0,000 | Valid |
| | X2.3 | 0,776 | 0,000 | Valid |
| | X2.4 | 0,671 | 0,000 | Valid |
| | X2.5 | 0,775 | 0,000 | Valid |
| Accountability | X3.1 | 0,840 | 0,000 | Valid |
| | X3.2 | 0,784 | 0,000 | Valid |
| | X3.3 | 0,770 | 0,000 | Valid |
| | X3.4 | 0,749 | 0,000 | Valid |
| | X3.5 | 0,753 | 0,000 | Valid |
| | X3.6 | 0,822 | 0,000 | Valid |
| Human Resource Competencies | X4.1 | 0,779 | 0,000 | Valid |
| | X4.2 | 0,795 | 0,000 | Valid |
| | X4.3 | 0,729 | 0,000 | Valid |
| | X4.4 | 0,831 | 0,000 | Valid |
| | X4.5 | 0,825 | 0,000 | Valid |

| Variable | Items | Correlation Coefficient | Sig (2-00) | Note |
|---|-------|-------------------------|------------|-------|
| Supervision | X5.1 | 0,666 | 0.000 | Valid |
| | X5.2 | 0,743 | 0.000 | Valid |
| | X5.3 | 0,727 | 0.000 | Valid |
| | X5.4 | 0,682 | 0.000 | Valid |
| | X5.5 | 0,646 | 0.000 | Valid |
| Transparency of regional financial management | Y1.1 | 0,748 | 0.000 | Valid |
| | Y1.2 | 0,869 | 0.000 | Valid |
| | Y1.3 | 0,926 | 0.000 | Valid |
| | Y1.4 | 0,911 | 0.000 | Valid |
| | Y1.5 | 0,878 | 0.000 | Valid |
| | Y1.6 | 0,914 | 0.000 | Valid |

The validity test results above can be concluded valid because the probability level (sig) or significant level is smaller than 0.05.

Reliable Test

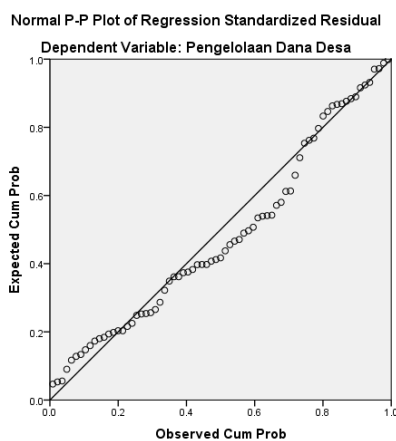
Table 4.3 Results of Reliable

| Variable | Cronbach's Alpha Based on Standardized Items | Information |
|-----------------------------|--|-------------|
| Planning | 0,755 | Reliable |
| Implementation | 0,797 | Reliable |
| Accountability | 0,894 | Reliable |
| Human Resource Competencies | 0,851 | Reliable |
| Supervision | 0,730 | Reliable |
| Village Fund Management | 0,939 | Reliable |

Source: Data Obtained by Researchers, (2022)

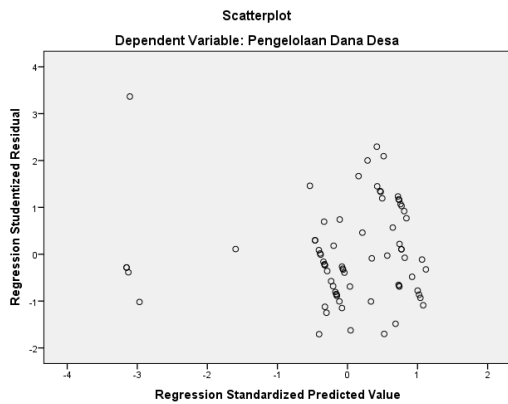
The above test results showed that alpha Cronbach above 0.6, so it can be concluded that the data of the two variables are reliable.

Data Normality Test



The standard probability plot graph in Figure 4.1 above shows that the data points spread around the diagonal line, and their distribution follows the direction of the diagonal line. Thus the data distribution can be normally distributed so that multiple linear regression models can be performed.

Figure 4.2 Heteroscedasticity Test Graph With Scatterplot



From Figure 4.2. The scatterplot above shows that the points spread randomly above and below the number 0 on the Y-axis. This shows that the heteroscedasticity rule in this research model is fulfilled.

Multicollinearity Test

Table 4.4 Results of Multicollinearity test

| Model | Tolerance | VIF |
|----------------------------------|-----------|-------|
| Planning (X1) | 0,256 | 3,906 |
| Implementation (X2) | 0,303 | 3,296 |
| Accountability (X3) | 0,146 | 6,852 |
| Human Resource Competencies (X4) | 0,203 | 4,921 |
| Supervision (X5) | 0,232 | 4,305 |

Source: Data by Researchers, (2022)

The data in the table above shows that the VIF value is less than 0.10, and the Tolerance value is close to 1, which means that there is no multicollinearity between the independent variables in this study.

Multiple Regression Analysis

Table 4.5 Regression Results

| Variable | Unstandardized Coefficients (B) | t count | Sig. | Informasion |
|---|---------------------------------|---------|-------|---------------|
| Constant | -0,201 | | | |
| Planning (X ₁) | 0,014 | 0,194 | 0,847 | Insignificant |
| Implementation (X ₂) | 0,108 | 1,628 | 0,108 | Insignificant |
| Liability (X ₃) | 0,526 | 7,287 | 0,000 | Significant |
| human resource competence (X ₄) | 0,367 | 4,455 | 0,000 | Significant |
| Surveillance (X ₅) | 0,023 | 0,279 | 0,781 | Insignificant |
| R Square | 0,936 | | | |
| Ajusted R Square | 0,932 | | | |
| T table | 1,675 | | | |

Source: Data by Researchers, (2022)

Based on the table above, the regression equation can be explained as follows:

$$Y = -0,201 + 0,014X_1 + 0,108X_2 + 0,526X_3 + 0,367X_4 + 0,023X_5 + e$$

From the multiple linear regression equation, it can be seen that the sign of the regression coefficient indicates the direction of the relationship from the variables X1 to X5. The regression coefficients of the variables X3 and X4, which are positive, indicate that each addition or increase in each of these variables will positively affect the management of village funds. The regression coefficients of the variables X1, X2, and X5 indicate that, for each decrease of one unit, each variable does not affect the management of village funds.

The feasibility of this study's conceptual model, which is 0.932 (Adjusted R Square), means that the village fund management variable can be explained well by the variables of planning, implementation, accountability, human resource competence, and supervision of 0.932 or 93.2%. In comparison, the remaining 6.8 % is explained by other variables outside the conceptual model of this study.

Discussion Of Research Results

The influence of planning on the management of village fund allocations in the Angkaisera district, Yapen Islands Regency

Based on the results of the analysis above, it is known that the t-count planning coefficient is 0.194. It is smaller than the t-table of 1.675 with a significance of 0.847, which is greater than the p-value of 0.05, so H_a is rejected and H_0 is accepted, meaning that the first hypothesis is rejected or it can be concluded that planning has no positive and significant effect. On managing village fund allocations in the Angkaisera district, Yapen Islands Regency.

(Siagian, 2007) states that planning is a kind of activity in making certain efforts consciously and systematically to overcome a situation. If it is not addressed well, it will cause problems in the organization. The implementation of AVF in the village begins with participatory planning deliberations, socialization, and AVF planning with the participation of village residents, women's groups, village institutions and village government, community leaders, religious leaders, hamlet heads, and BPD heads.

It can be justified that the failure in the planning stage can be seen from the ballooning of funds for the implementation of other village programs, which then deletes other work programs that have been planned, as happened in the village head election work program with the work program for official trips outside the village secretary in the Angkaisera district.

The above statement aligns with the study (Siagian, 2007). The study results show that the planning carried out on the allocation of village funds by the Ngatabaru village government apparatus did not go well because it did not consider the problems that would occur during the implementation of activity programs. However, research results (Sumiati, 2015). Contrary to research (Luthfi. et al., 2018) and (Sari, 2017). The results of the study show that planning has a very significant effect on the management of village fund allocations

The Effect of Implementation on the management of village fund allocations in the Angkaisera district, Yapen Islands Regency

The second hypothesis in this study states that "implementation does not affect the management of village fund allocations in the Angkaisera district, Yapen Islands Regency." The results of the analysis above show that the t-count implementation coefficient is 1.628 smaller than the t-table of 1.675 with a significance of 0.108 more significant than the p-value of 0.05, so H_a is rejected and H_0 is accepted, meaning that the second hypothesis is rejected or it can be concluded that implementation does not affect the management of the allocation of funds. Village

in Angkaisera district, Yapen Islands Regency.

The findings in this study can be justified that the allocation of village funds is expected to carry out financial management in accordance with predetermined stages, namely planning, implementation, administration, reporting, to accountability. By following these stages, financial management can be carried out in a transparent and accountable manner. That is, if this stage is carried out correctly, the distribution of village funds can be felt by the local community. However, until now, it has not been carried out properly because there are still elements of budget misuse in the implementation of development in the Angkaisera district.

The results of this study are in line with research (Sari, 2017). The results showed that the Village Fund Allocation management implementation in the village was not going well. However, research results (Sumiati, 2015). contrary to the study results found (Luthfi. et al., 2018). The study results show that implementation has a very significant effect on the management of village fund allocations.

The influence of accountability on the management of village fund allocations in the Angkaisera district, Yapen Islands Regency

The third hypothesis in this study states that accountability affects the management of village fund allocations in the Angkaisera district, Yapen Islands Regency. Based on the table above, it is known that the t value of the accountability coefficient is 7.287. It is greater than the t table of 1.675, with a significance of 0.000. It is less than the p-value of 0.05. It means, H_a is accepted and H_0 is rejected, meaning that the third hypothesis is accepted or it can be concluded that accountability has a positive and significant effect on management of village fund allocations in the Angkaisera district, Yapen Islands Regency.

The results of the research above can be justified that the accountability of the village government needs to provide the most comprehensive opportunity for the community to assess the performance of the village government and accept community suggestions for the good of the government's performance to avoid abuse of office. The reason is that managing the allocation of village funds is very necessary to create sound management, namely healthy and accessible practices accountable so that abuse of office can be avoided and can have honesty in carrying out their respective duties. The performance of the village government can be seen from the preparation of reports on the realization of village fund allocations on time and can be justified. As stated by the Head of Manuela Village that the village has

The explanation above is in line with the study results (Luthfi. et al., 2018). The study results indicate that accountability has a significant adverse effect on the management of village fund allocations.

The Effect of Human Resource Competence on the management of village fund allocations in the Angkaisera district, Yapen Islands Regency

The fourth hypothesis in this study states that human resource competence affects the management of village fund allocations in the Angkaisera district, Yapen Islands Regency. Based on the table above, it is known that the t value of the coefficient of human resource competence is 4.455. It is greater than the t table of 1.675 with a significance of 0.000. It is less than the p-value of 0.05. It means, H_a is accepted and H_0 is rejected. The fourth hypothesis is accepted or it can be concluded that resource competence Humans have a positive and significant impact on the management of village fund allocations in the Angkaisera district, Yapen Islands Regency.

The research results above can be justified that the competence of resources in this study partially has a positive effect on the Management of Village Fund Allocation, meaning that the higher the competence possessed by human resources, the higher the management of AVF Funds

is carried out and vice versa. Human resources can be said to be competent and qualified. It can be seen from their educational background, creativity or awards that have been achieved, and all forms of training or technical guidance that have been followed.

The explanation above is in line with the results of studies (Luthfi. et al., 2018) and (Raharja. et al., 2020). The study results show that human resource competence has an influence on the variable of managing village fund allocations.

The Effect of Supervision on the management of village fund allocations in the Angkaisera district, Yapen Islands Regency

The fifth hypothesis in this study states that supervision does not affect the management of village fund allocations in the Angkaisera district, Yapen Islands Regency. Based on the table above, it is known that the t value of the supervisory coefficient is 0.279 smaller than the t table of 1.675 with a significance of 0.781 more excellent than the p-value of 0.05, so that H_a is rejected and H_0 is accepted, meaning that the fifth hypothesis is rejected or it can be concluded that supervision has no positive and significant effect. On the management of village fund allocations in the Angkaisera district, Yapen Islands Regency.

The results of the research above can be justified that the supervision carried out in the management of village funds has not been going well. This means that the level of supervision will not affect the level of management of village fund allocations. (Pattiasina. et al., 2021). The above statement can be supported by research (Raharja. et al., 2020) which states that supervision does not have a positive and significant effect on the management of village funds. However, this is contrary to research (Lolowang. et al., 2018) which states that supervision has a significant effect on the management of village funds.

CONCLUSION

Based on the discussion of the research results, the conclusions that can be conveyed through this research are as follows;

1. Planning does not have a positive and significant effect on the management of village fund allocations. This means that sub-district and village development planning has not yet achieved the goals of the village, so the management of village funds has not been optimal.
2. Implementation has no positive and significant effect on the management of village fund allocations. This means that in the implementation, there are still deviations that occur so that the impact on the realization of the village fund budget is not felt by the community properly.
3. Accountability has a positive and significant effect on the management of village fund allocations. This means that accountability has become an important thing that can be carried out properly so that there are no problems in managing village funds.
4. Competence of human resources has a positive and significant effect on the management of village fund allocations, meaning that if the village apparatus has the expertise and knowledge in managing village finances, it will increase the accountability of village fund management.
5. Supervision has no effect on the management of village fund allocations. This means that the level of supervision will not affect the level of accountability in the management of village funds

Suggestion

Suggestions that raised based on the results of this study are as follows;

1. The village party should use and manage it based on the technical guidelines for the APBDes that have been established so that transparency and accountability can be measured according to the use of the village funds.

2. The Yapen Islands Regency Government to provide training in accordance with the needs of the village government. In addition, to support the government in carrying out evaluation and supervision of village financial management.
3. Universities to participate in assisting the village government in the planning process to accountability in village financial management, especially in accounting training
4. Researchers only analyzed five variables that affect the management of village fund allocations, while there are still many other variables that might affect the management of village fund allocations, such as Facilities and Infrastructure.

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