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Village Fund Management Accountability in Preventing Bureaucracy Corruption Behavior

Hariato¹, Mudjirahardjo², Bambang Martin Baru¹, Agus Wiyaka¹, Nunik Hariyani¹

1. Faculty of Social and Political Sciences, Universitas Merdeka Madiun, Indonesia

2. Faculty of Law, Universitas Merdeka Madiun, Indonesia

e-mail: hariato@unmer-madiun.ac.id, nunik@unmer-madiun.ac.id

Abstract

The village fund is the government's effort to accelerate village independence through budget incentives allocated to each village of 1 (one) billion. Village achievements in the use of village funds can be assessed as quite good with a policy orientation that focuses on village empowerment and development programs. Through this development program, it is able to grow the community's economy, and can result in the reduction of social poverty. However, there are still problems related to the use of village funds, many cases of corruption that ensnare village heads due to mismanagement of village funds such as fictitious projects, inflated development budgets, embezzlement of village funds that are not used for development activities. Research participants were each village was assigned 25 respondents by random sampling, consisting of: 8 employees, and 17 community service users. There were 150 respondents. Results showed that the main factor that triggers the occurrence of corruption is due to the lack of proper accountability system in managing village funds. For this reason, it is necessary to build a more precise accountability system to anticipate the occurrence of irregularities committed by the village government. Accountability is the embodiment of the village head's obligation to be responsible for the management and control of resources and the implementation of the entrusted policies in order to achieve the goals that have been set. Through the accountability system, it can be the right solution in anticipating the occurrence of irregularities, because accountability can encourage and grow the role of the community to supervise the use of village funds.

Keywords: Accountability, village funds, village government, corruption.

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Background

Law Number 6 of 2014 concerning Villages stipulates the existence of villages as subjects in development, this provides space for villages to manage their resources in order to drive development in realizing village independence. For this reason, the government allocates village funds of 1 billion for each village, with the aim of supporting the acceleration of the village independently and in an effort to overcome the social problems it faces. The village fund policy has entered its 8th year (2015-2022) with increasing allocations, in order to spur the growth and development of the village economy, so that it can be useful in improving the quality of life, welfare, and poverty alleviation, as well as improving public services. The amount of village funds raises concerns for many parties, because of the potential for mismanagement of village funds from budgeting, implementation, administration, accountability, and reporting. According to Sahrir (2017), from corruption cases that occurred in the management of village funds, there were several modus operandi carried out, including: (1). Make RAB (Cost Budget Draft) above the market price and then pay based on another agreement; (2). The Village Head is responsible for financing the physical building of village funds even though they are sourced from other sources; (3). Temporarily borrowing village funds by transferring funds to a personal account and then not returning them; (4). Deduction of village funds by the perpetrators; (5). Making fictitious official trips by falsifying lodging/travel tickets; (6). Mark Up payment of village officials' honorarium; (7). Payment of ATK does not match the real cost by falsifying proof of payment; (8). Collecting taxes, but the results of tax collection are not deposited and to the tax office; and (9). Purchase office inventory with village funds for private use (Yusrianto Kadir, et al, 2018). For this reason, the government seeks to continue to improve the distribution, utilization, and supervision of the Village Fund. In addition to continuing to improve village financial management, starting the planning stage through the preparation of the RPJMDes and RKPDes; the budgeting stage through the preparation and determination of the APBDes; the implementation stage through self-management patterns and the use of local raw materials, and the accountability stage through transparent and accountable financial reports, as well as community participation. Based on the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, that the principle of managing village funds is based on the principles of being transparent, accountable, participatory and carried out in an orderly and budgetary discipline. For this reason, the village head as the person in charge must be transparent and responsible in managing village finances. The principle of accountability must be applied in the governance of village funds, which in the end can be accounted for to the public in accordance with applicable regulations.

So that an understanding of village financial management is needed as a medium for transparency and accountability for the use and implementation of activities funded by village funds.

Meanwhile, the achievement of the Village Fund so far still requires improvements in financial management, because there are still several cases of corruption in the use of village funds, such as fictitious projects, budget inflation, embezzlement of village funds, fictitious reports, and budget abuse. With the occurrence of these corrupt practices, it can reduce public confidence in the administration of government and village development. As a result, the community did not respond positively to the use of village funds. Quantitatively, corruption is an act that is detrimental to society because corruption only benefits individuals/individuals and or certain community groups. Corruption is an act of manipulation or embezzlement by government officials and officials. According to Sayed Hussein Alatas stated that: actions that can categorized as corruption are bribery, extortion, nepotism, and abuse of trust or position for personal gain. Corruption can be done on a freelance basis, which is done by someone using their authority to accept bribes. But there is also something that is done by heeding the underlying rules or called hypercorruption. It is not uncommon for corruption to ensnare village heads in the allocation of village funds for development by asking for fees as a form of reward for assigned project implementers, and even more fatal cases of corruption in village fund management are due to not following the applicable rules (hypercorruption). Corruption that has entered the hypercorruption stage can have very dangerous implications, corruption is carried out systematically by dealing with weaknesses in the rules of the game. The nature of such corruption can cause harm to people's economic growth and social losses that should be intended to be a solution in overcoming public problems (Moh. Ma'ruf Syah).

The rampant corruption practices that ensnare the village head will damage the government structure and hinder the achievement of the goals and objectives of the village fund policy. Therefore, to minimize the occurrence of irregularities, it is necessary to carry out accountability regarding the orientation of the resulting village development actions and policies. According to Robert G. Vaughn (1980) in Dwiyanto, et.al (2006:99), suggests that: "accountability mechanism act to ensure that agencies and agency leadership have a vested interest in maintaining a structure of incentives that benefits the public. The law alone cannot build such structures; the law cannot fully protect the employee who exposes corruption or wrongdoing, and the law cannot make the day-to-day decisions of personnel and management officials that do so much to establish the atmosphere and character of the public service". This shows that efforts to eradicate corruption will not succeed without being followed by the government's commitment to create an accountable apparatus. However, it should also be realized that maintaining accountability and instilling a sense of responsibility is much more difficult than taking curative action, so that policy makers take more repressive measures to address the problem of corruption. Repressive measures were taken in an effort to warn the village government to be more careful in the use of village funds, otherwise it could backfire for the village head to be involved in a corruption case.

The main cause of various inefficiencies in the management of village funds is the inadequate performance of the government as the backbone of the implementation of general government and development tasks. The government is seen as not being able to clearly define the vision, mission, and goals to be achieved. In addition, the government is also considered to have not been able to manage the resources and policies entrusted to it professionally, so that the implementation of its duties and functions has not been carried out effectively, efficiently and economically. This also reflects the inadequacy of accountability that can encourage performance measurement of policies, programs and activities up to the achievement of results (outcomes) and their evaluation (Waluyo, 2007). fund management accountability The village can be interpreted as a manifestation of the village head's obligation to account for the use of village funds entrusted to him in the context of achieving the goals that have been set through the media of periodic accountability. Bureaucratic accountability in implementing programs for the benefit of the community is a non-negotiable obligation. This is because the community as the target group of a program always demands transparency and accountability in the budget process.

Public accountability is a principle that ensures that every activity carried out by the village government can be accounted for to all levels of society openly (Kristianto in Arum Cahyati, 2021). Public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the principal (principal) who has the right to demand such accountability. Accountability is intended as an effort to maintain public trust in the village government specifically related to the use of village funds. With accountability, the community can know and understand all actions and policy orientations outlined in the village development program, and can find out the distribution of the budget needed to support various village government activities. So that it can encourage the realization of public transparency and responsiveness to public complaints, as well as encourage public participation in the implementation of development programs. The accountability system that is built and developed is based on the principle of responsibility, with the orientation that each apparatus can be held accountable for every activity carried out, so that what is more highlighted is the realization of the government's obligation to account for the success or

failure of the implementation of the mission, goals and targets that have been set through the media of collective accountability periodic.

Public accountability consists of two types, namely: accountability for the management of funds to higher authorities (Vertical Accountability) and accountability to society at large (Horizontal Accounting). According to Mardiasmo (2002), explaining that there are four dimensions of accountability that must be met by public sector organizations, namely: (1). Accountability Honesty and Legal Accountability (Accounting for Probity and Legality). Honesty accountability is related to avoiding abuse of position, while legal accountability is related to ensuring compliance with other laws and regulations required in the use of public funding sources. (2). Process Accountability (Process Accountability). Process accountability is related to whether the procedures used in carrying out tasks are good enough in terms of the adequacy of accounting information systems, management information systems, and administrative procedures. (3). Program Accountability (Program Accountability). Program accountability is related to considering whether the stated goals can be achieved or not, and whether to consider alternative programs that provide optimal results with minimal costs. (4). Policy Accountability (Policy Accountability). Policy accountability is related to considerations with government accountability, both central and local, for the policies taken by the government towards the DPR/DPRD and the wider community (Arum Cahyati, 2021). Furthermore, the United Nations Development Program (UNDP) has developed a method to measure public accountability in terms of 5 principles of accountability, namely transparency, controllability, liability, responsiveness, and responsibility. . If the organization implements these five principles, it can become a tool in financial management, because this principle of public accountability can convey in detail not only information about income or expenses but also in the form of obstacles and can be linked to applicable laws (Kristini, 2007). 2020). Thus, the concept of accountability in the management of village funds is based on the principles of openness, control, obligation, responsiveness, and responsibility in managing village funds that focus on its administration and reporting. The concept of public accountability when applied using the five principles above will make it easier to implement because it is in accordance with the current government conditions. If implemented properly, accountability to the public can be known openly, and at the same time it can minimize the occurrence of criminal acts of corruption.

Literature review

The term corruption comes from the Latin "corruption or corruptus" which means rotten, damaged, shaken, or distorted. Meanwhile, in the view of the United States legal community, the definition of corruption is: An act done with an intent to give some advantage inconsistent with official duty and the rights of others. The act of an official or fiduciary person who unlawfully and wrongfully uses his station or character to procure some benefit for himself or for another person, Contrary to duty and the rights of others (Blak's Law Dictionary in BPKP, 1999). This shows that corruption is an act carried out with the intention of providing an advantage that is not in accordance with the official obligations and rights of other parties. The act of a public official who violates the law and wrongly uses his position to gain an advantage for himself personally or for others. In Indonesia, based on Law Number 31 of 1999 concerning the Eradication of Non-Criminal Corruption, that: corruption is any person who unlawfully commits an act of enriching himself, another person, or a corporation that can harm state finances and the state economy. According to Sudomo, understanding There are three types of corruption, first controlling or obtaining money from the state in various ways illegally and used for their own interests, second, abuse of authority, abuse of power. That authority is misused to provide other facilities and benefits. The third is extortion. This extortion is an interaction between two people, usually an official and a local resident, which means that the official provides a facility and so on, and certain members of the community give compensation for what the official has done (BPKP, 1999). Corruption is an act that deviates from the authority and trust given with the aim of obtaining benefits for oneself and harming the public interest. Thus, corruption has two elements in it: First, the abuse of power that goes beyond the limits of legality by officials or state apparatus; and Second, prioritizing personal or client interests over public interests by the officials or state apparatus concerned.

Judging from the process of corruption, it can be divided into three forms: (1). Bribery includes the act of giving and receiving bribes, both in the form of money and goods. (2). Embezzlement is an act of fraud and theft of resources by certain parties who manage these resources, either in the form of public funds or certain natural resources. (3). Fraud is an economic crime that involves fraud (trickery or swindle). This includes the process of manipulating or distorting information and facts with the aim of taking certain advantages. (4). Extortion, the act of asking for money or other resources by force or accompanied by certain intimidations by those who have power. Usually carried out by local and regional mafias. (5). Favoritism, is a mechanism for abuse of power which has implications for the privatization of resources. (6). Violating applicable laws and harming the state. (7). Complete secrecy, even though it is carried out collectively or "congregational corruption" (<http://digilib.uinsby.ac.id/3084/5/Bab%202.pdf>). While corruption when Judging from the nature of corruption, it can be divided into two, namely: (a). Individualist corruption, namely deviations committed by one or several

people in an organization and a mechanism develops, appears, disappears and if caught, the perpetrator of corruption will be subject to punishment that can be cornered, shunned, reproached, and even ended his career fate. (b). Systemic corruption, namely corruption committed by most (most) people in an organization (involving many people) (eprints.walisongo.ac.id/3925/3/104211009 Bab2.pdf).

In relation to corruption in the management of village funds, of course it is very detrimental to the interests of the state, especially the public interest, because the village fund policy is considered a strategic policy because it is oriented to accelerate the process of village progress and is expected to solve problems of welfare and social poverty. Considering that the impact is extraordinary, it is necessary to be punished with the maximum severity, in order to create a deterrent effect for corruptors. Corruption behavior is often associated with abnormal behavior because it deviates from moral values that ignores the interests of society in general, and is even carried out by deviating from applicable regulations. Corruption as an act to enrich oneself, and is carried out by abusing the entrusted authority, cheating, committing embezzlement, and receiving gifts related to their responsibilities. Not much different from the opinion of Brooks (Klitgaard, 2001) the notion of corruption, namely: "Intentionally making mistakes or neglecting duties which are known as obligations or without the right to use power with the aim of gaining more or less personal gain" (Kompas.com). Corruption as an act of making mistakes or omissions towards their duties and functions that have the potential to benefit personally. Error or omission is an act, whether intentional or unintentional, which results in loss to the state.

The problem of corruption is not simple but very complex involving various factors that cause corruption, according to Syamsul Anwar (Et.al), First, intrinsic motivation, namely the drive to obtain satisfaction caused by acts of corruption. Second, extrinsic motivation, namely the encouragement of corruption from outside the perpetrator who is not an inherent part of the behavior itself. The motive for this corrupt behavior is due to economic factors. Ambition to get a certain position, or obsession to improve life or career position quickly. Another term for corruption factors consists of internal factors (from within) and external factors (from outside themselves). According to Syed Hussein Alatas (1975), internal factors such as being greedy for property, or colliding with urgent needs that trigger someone to commit corruption. Meanwhile, external factors such as the government system that provides opportunities for corruption, weak legal supervision, and lack of accountability. Internal factors come from within oneself, namely the nature and character of a person that affects all his actions. Moral character is an evaluation of individual qualities that implies a variety of attributes including the presence or lack of virtues such as integrity, courage, steadfastness, honesty, and loyalty. Moral character shows attitudes and behaviors that describe behavior in a consistent pattern of functioning in various situations. While the external factors that cause corruption come from the surrounding environment that can influence a person's thoughts and actions so that they commit corruption. Some of the external factors include: legal, political, economic, organizational, and social factors. For example, from the legal aspect related to law enforcement, according to Soerjono Soekanto (1983:4-5), said that the enforcement of Law is a means that contains values

or concepts about justice, truth, social benefits and the legal content is abstract. Concrete law enforcement is the application of positive law in practice as it should be obeyed. Therefore, the success of law enforcement is influenced by 5 factors that influence law enforcement, namely: (a) the legal factor itself; (b) Law enforcement factors, namely parties who make or stipulate laws; (c) Factors of facilities or facilities that support law enforcement; (d) Community factors, namely, the environment in which the law applies and is applied; (e) Cultural factors, namely, as a result of the creation of taste based on human initiative in social life. In addition, political factors are also often the reason someone commits a criminal act of corruption, because the political costs that must be incurred when they want to occupy a public office are very high. This condition encourages a person to commit fraud and or abuse his power for personal gain.

One of the dominant factors causing corruption in the management of village funds has not been able to properly apply the principle of accountability in the governance of village funds. Based on Law Number 28 of 1999 concerning state administrators that are clean and free from corruption, collusion and nepotism where the principle of openness and the principle of accountability is one of the main principles in the instrument of state administration. Accountability is one of the principles in the framework of realizing Good Governance or good governance. With the spirit of realizing Good Governance, by itself it can become an instrument in preventing and at the same time eradicating corruption. One of the potential entry points for corruption starts from the poor performance of public services, therefore it is in line with the reform of governance practices must also begin with improvements in the public service sector (Martin Baru, et.al, 2020). According to Dwiyanto et.al (2006), public services were chosen as the main mover because efforts to realize the values that have so far characterized the practice of good governance in public services can be carried out more clearly and easily. Values such as efficiency, transparency, accountability, and participation can be translated relatively easily in the delivery of public services. Public service performance requires real action in realizing accountability, transparency and public participation. Accountability and transparency as a form of commitment that must be started from private public officials, because with this intention will keep away attitudes and behaviors that deviate from the applicable provisions. Likewise, improvements in the performance of public services also

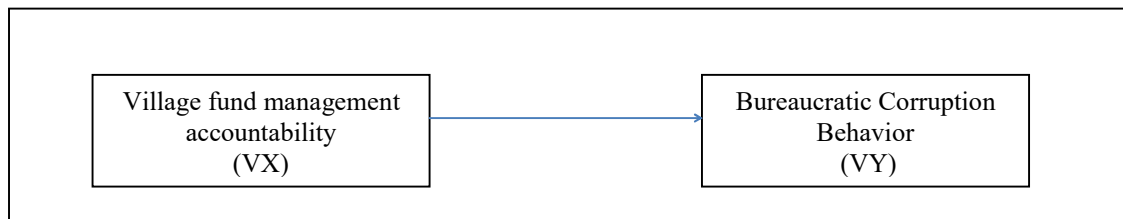
require the participation of the community to participate in monitoring in order to minimize the occurrence of deviant actions when public officials provide services to the community. Furthermore, Sedarmayanti (2004), explained that: the implementation of good governance is a prerequisite for every government to realize the aspirations of the people and achieve the goals and ideals of the nation and state. In this context, it is necessary to develop and implement an appropriate, clear and legitimate accountability system, so that governance can take place efficiently and responsibly. Good governance is also a goal, because the realization of good governance means the realization of people's aspirations in the process of governance.

Thus, good governance requires accountability in every regulation and action carried out by government officials. Therefore, every government institution must always be responsible for all activities that are its duties and functions. According to Mardiasmo (2009: 20) the obligation of leaders to provide reports as a form of accountability to the party giving the mandate to accept accountability is public accountability. The government has an obligation to provide accountability to the trustee, a form of accountability that can be given in the form of a report. Public accountability can make financial managers orderly and routine in reporting their accountability reports. In relation to the management of village funds, according to Sujarweni (2015:28) accountability is the responsibility of the Village Government in managing resources to The Central Government in the form of a report within a predetermined period so that it can be seen whether or not the organization's goals have been achieved. Accountability is very much needed to be carried out by the Village Government, especially when managing village finances, by applying the principle of accountability the funds will actually be used for activities that can improve the living standards of rural communities (Kristini, 2020). Accountability is not only needed by the government but also by the community. Accountability for the community must also be accompanied by adequate facilities and infrastructure so that they can easily access all developing information regarding policies and work programs carried out. This access and channel needs to be provided by the government so that all community groups can access information because it is a manifestation of the existence of equal rights and opportunities in utilizing these channels. Based on Law No. 28 of 1999 states the general principles of state administration include: the principle of legal certainty, the principle of orderly state administration, the principle of public interest, the principle of openness, the principle of proportionality, the principle of professionalism, and the principle of accountability. The principle of accountability is the principle that determines that each and the final result of state administration activities must be accountable to the community or the people as the holder of the highest sovereignty of the State in accordance with the provisions of the applicable laws and regulations. In this regard, it is necessary to have an accountability system that is precise, clear, legitimate, which can ensure that the implementation of government administration takes place in an efficient, effective, clean and responsible manner, and is free from elements of KKN. Accountability means that a government institution has established and has a clear vision, mission, goals and objectives for the work program that has been, is being, or will be implemented. With accountability can also be measured how they organize and maintain (hold) their responsibility for the achievement of results. Polidano (1998) distinguishes accountability into two, namely direct accountability and indirect accountability. Indirect accountability refers to accountability to external parties such as the public, consumers, or certain client groups, while direct accountability relates to vertical accountability through a certain chain of command (Hasniati, 2016). According to the Indonesian Financial and Development Administration and Supervisory Agency (2000:12) in Subroto (2009), accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/organizational leader to those who have the right or the authority to ask for accountability.

Based on the Guidelines for Preparation of Government Agencies Performance Accountability Reports (LAN-BPKP, 2000), accountability is an obligation and obligation for every government institution to convey accountability to the public, and is obliged to explain and explain to the public if there are questions from the public. Accountability is the basis of all government processes and effectiveness in governance. It is believed that accountability will minimize the occurrence of criminal acts of corruption, because the performance of government institutions is directed at efforts to achieve broader national goals with the highest levels of efficiency, effectiveness, honesty, and wisdom. According to Ellyod in Manggaukang (2006), process accountability is related to whether the procedures used in carrying out the task are good enough in terms of the adequacy of accounting information systems, management information systems, and administrative procedures. Process accountability is manifested through the provision of fast, responsive, and low-cost public services. Meanwhile, according to David Hulme and Mark Turner argued that: accountability is a complex concept and has several instruments to measure it, namely the existence of indicators such as: (1) legitimacy for policy makers; (2) the existence of adequate moral qualities; (3) sensitivity; (4) openness; (5) optimal use of resources; and (6) efforts to increase efficiency and effectiveness (Manggaukang, 2006). The prerequisite for realizing accountability requires legitimacy from policy makers or actors, because a high level of public trust will encourage people to believe in and follow the results of their policies. On the other hand, if the policy maker lacks legitimacy in the eyes of the public, it can raise the potential for suspicion and ultimately lack support from the public. Thus, the problem is that the level of accountability for managing village funds is still relatively low,

thus encouraging corrupt behavior in the administration of government and village development. In addition, the level of compliance with laws or regulations has not been enforced in carrying out bureaucratic tasks, so that enforcement is very weak, the use of power is beyond reasonable limits, and there is weak mental control of leaders, officials and government bureaucrats. From the above thought, a concept is generated that the accountability of village fund management has an effect on corrupt behavior in the implementation of village development. To that end, the following hypotheses constructed the relationship between variables, namely:

1. Ho = There is an influence between the accountability of village fund management on bureaucratic corruption behavior,
2. Ha = There is no influence between the accountability of village fund management on bureaucratic corruption behavior.



RESEARCH METHODS

This study uses a quantitative approach to determine respondents' assessments of village fund management accountability, and bureaucratic corruption behavior. Village fund management accountability is seen from the planning, implementation, administration, and reporting and accountability processes. While the behavior of bureaucratic corruption is viewed from the potential for fictitious projects, budget inflation, embezzlement of village funds, fictitious reports, and budget abuse. Data were collected by distributing questionnaires to 150 randomly selected respondents in 6 villages, Magetan Regency. Each village was assigned 25 respondents by random sampling, consisting of: 8 employees, and 17 community service users. Respondents' assessments were measured using a Likert scale with gradations from very positive to very negative, in the form of words, including: a) Strongly agree with a score of 5, b) agree with a score of 4, c) Doubtful with a score of 3, d) No agree with a score of 2, and e) Strongly disagree with a score of 1. While the data analysis method uses a regression analysis model with processing through SPSS.

RESULTS AND DISCUSSION.

Correlation Test

To test the hypothesis, a correlation test was conducted between the accountability variable for village fund management (VX) as an independent variable on bureaucratic corruption behavior (VY) as the dependent variable. The results of the correlation test are as follows:

Table. 1

Village Fund Management Accountability Relationship against Bureaucratic Corruption Behavior

Correlations

		Village Fund Management Accountability	Bureaucratic Corruption Behavior
Kendall's tau_b Correlation	Coefisien	1.000	.580**
	Sig. (2-tailed)		.000
	N	150	150
CorruptionBehavior Correlation	Coefisien	.580**	1.000
	Sig. (2-tailed)	.000	
	N	150	150

**. Correlation is significant at the 0.01 level (2-tailed).

From the table above, the r-count correlation between the Village Fund Management Accountability variable and the Bureaucratic Corruption Behavior variable is 0.580 with p-value = 0.000. When compared with the value of = 0.05, it is known that p-value = (0.000) < (0.05). Thus, the hypothesis Ha is accepted, that is, there

is a correlation between ²⁰ Village Fund Management Accountability and Bureaucratic Corruption Behavior.

Regression Test

The results of the regression calculation between village fund management accountability variables and bureaucratic corruption behavior are:

Table. 2

The Effect of Village Fund Management Accountability against Bureaucratic Corruption Behavior

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.401	3.043		2.061	.041
Village Fund Management Accountability	.852	.047	.805	16.452	.000

a. Dependent Variable: Corruption Behavior

From the regression equation ($Y = a + bX$), it can be identified: (1) The constant value is 6.401; shows that bureaucratic corruption behavior will be constant if the accountability variable for managing village funds is equal to zero (none), assuming other factors remain or do not change in value. (2) The variable of bureaucratic corruption behavior with a value of 0.852 (positive) indicates the influence of accountability in the management of village funds. If the accountability of village fund management increases by 1 unit, then the behavior of bureaucratic corruption also decreases by 0.852. Thus the accountability of village fund management has a positive effect on bureaucratic corruption behavior.

Determination Test.

The coefficient of determination (R^2) is used to measure how far the model's ability to explain variations in the dependent variable (Ghozali, 2006). The value of the coefficient of determination is between zero and one. R^2 value small means ability of independent variables in explaining the variation of variables very limited bound. Value that close to one means the independent variable provide almost all information needed to predict dependent variable variation. The results of the coefficient of determination test are:

Table 3

Determination Test Results between the accountability variables of village fund management and bureaucratic corruption behavior

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.805 ^a	.530	.526	5.538

a. Predictors: (Constant), village fund management accountability

b. Dependent Variable: bureaucratic corruption behavior

The magnitude of the Multiple Coefficient of Determination (R Square) is 0.530 or 53.0%, which means that bureaucratic corruption behavior can be explained by the accountability variable for village fund management, while the remaining 47.0% is explained by other variables not explained in this study. The potential for corruption in the management of village funds is due to the low level of public accountability. The inefficiency in managing village funds is due to the low performance of the village government as the organizer of government and village development. The village government does not yet have a clear vision, mission, and goals as the basis for formulating various village development policies. This lack of clarity has resulted in the implementation of its duties and functions not being carried out effectively, efficiently and economically. This reflects the inadequacy of accountability that can encourage performance measurement of policies, programs and activities up to the achievement of results and their evaluation. For the village head as the person in charge and manager of village funds, it must be able to ensure that every activity carried out can be accounted for to the public. In addition, accountability is to build and maintain public trust in the village government, so that the community provides support for the implementation of village development. With accountability, the community can know and understand all actions and policy orientations outlined in the village development program, and can find out the distribution of the budget needed to support various village government activities. So that it can encourage the realization of public transparency and responsiveness to public complaints, as well as encourage

public participation in the implementation of development programs. The accountability system that is built and developed is based on the principle of responsibility, with the orientation that each apparatus can be held accountable for every activity carried out, so that the realization of the government's obligation to be accountable for the success or failure of the implementation of the mission, goals and targets that have been set through the media of accountability is highlighted. periodic. Thus, the concept of accountability in managing village funds is based on the principles of openness, control, obligation, responsiveness, and responsibility in managing village funds. With the concept of accountability, it will foster the strengthening of village government officials in being accountable for their performance, especially the management of village funds.

CONCLUSION.

Corruption in the management of village funds is considered to be increasing and with various modes, namely: the potential for fictitious projects, budget inflation, embezzlement of village funds, fictitious reports, and budget abuse. From this mode of corruption, budget inflation and fictitious reports are often a form of deviation from village funds. Furthermore, the main factor that triggers the occurrence of corruption is due to the lack of proper accountability system in managing village funds. Judging from the process, the accountability system includes the planning, implementation, administration, and reporting and accountability processes. The village fund planning process must start from an effort to capture the aspirations and interests of the public, so that the resulting program is truly in line with the expectations of the wider community. The program implementation process must involve the community, so that the community can understand the activities that require a budget, and in the end all village fund expenditures must be accountable to the public.

CONFLICT OF INTEREST

There is no conflict of interest.

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According to Syed Hussein Alatas (1975

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According to Dwiyanto et al (2006), public

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the main factor that triggers the occurrence of corruption is due to the lack of prop...

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the aspirations and

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the community, so that the community can understand the

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the planning, implementation, administration

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expectations

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the management of village funds

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Table 3Determination Test Results between the

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Summary

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Coefficient of Determination (R Square) is 0

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in the management of village funds

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is due

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government and

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b.Dependent Variable

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as the basis for

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theimplementation of

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of policies, programs andactivities

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the village head as the person in charge

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for the implementation of village development

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every activity carried out, so that

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a. Dependent Variable

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0.05). Thus, the hypothesis H_a is accepted, that is, there

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In addition, thelevel of compliance with laws or regulations has not been enforced ...

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minimize the occurrence of criminal acts of corruption, because the performance ...

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external factors include: legal, political, economic, organizational, and social factor...

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entrusted to him in the context of achieving the goals that have been set through th...

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Accountability means that a government institution has

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Corruption is an act of manipulation or embezzlement by government officials and

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