

ANALYSIS OF THE INFLUENCE OF ROLE, PERFORMANCE, TRANSPARENCY, AND COMPLIANCE OF VILLAGE OFFICIALS ON THE MANAGEMENT OF VILLAGE FUNDS IN VILLAGES IN PANCUR BATU SUB-DISTRICT, DELI SERDANG DISTRICT

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ABSTRACT

This research aims to determine the influence of role, performance, transparency and compliance of village officials on village fund management in Pancur Batu District, Deli Serdang Regency. This type of research is quantitative research using primary data. The population in this study was all village officials in villages in Pancur Batu District with a census sample of 73 respondents. The data analysis technique used in this research is descriptive statistics. Researchers carried out primary data quality tests by conducting validity and reliability tests, classical assumption tests, multiple linear regression tests and hypothesis tests using the SPSS 25 application. The results of this research individually show that the role of Village Officials has a positive and significant influence on Village Fund Management. The performance of Village Officials has a positive and significant effect on Village Fund Management. Transparency has a positive and significant effect on Village Fund Management. Compliance has a positive and significant effect on Village Fund Management. Simultaneously, the Role, Performance, Transparency and Compliance of Village Officials have a positive and significant effect on Village Fund Management. In the coefficient of determination test, data results were obtained at 63,4% which could be explained by independent variables, namely the role of village officials, performance of village officials, transparency and compliance with village officials. Meanwhile, the remaining 36,6% is explained by other variables not included in this research model.

Keywords: Role of Village Apparatus, Performance of Village Apparatus, Transparency, Compliance with Village Apparatus, Village Fund Management

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh peran, kinerja, transparansi dan kepatuhan perangkat desa terhadap pengelolaan dana desa di Kecamatan Pancur Batu Kabupaten Deli Serdang. Jenis penelitian ini adalah penelitian kuantitatif dengan menggunakan data primer. Populasi dalam penelitian ini adalah seluruh perangkat desa di desa - desa di Kecamatan Pancur Batu dengan sampel sensus sebanyak 73 responden. Teknik analisis data yang digunakan dalam penelitian ini adalah statistik deskriptif. Peneliti melakukan uji kualitas data primer dengan melakukan uji validitas dan reliabilitas, uji asumsi klasik, uji regresi linier berganda dan uji hipotesis dengan menggunakan aplikasi SPSS 25. Hasil penelitian ini secara individual menunjukkan bahwa peran Perangkat Desa berpengaruh positif

dan signifikan terhadap Pengelolaan Dana Desa. Kinerja Perangkat Desa berpengaruh positif dan signifikan terhadap Pengelolaan Dana Desa. Transparansi berpengaruh positif dan signifikan terhadap Pengelolaan Dana Desa. Kepatuhan berpengaruh positif dan signifikan terhadap Pengelolaan Dana Desa. Secara simultan Peran, Kinerja, Transparansi dan Kepatuhan Perangkat Desa berpengaruh positif dan signifikan terhadap Pengelolaan Dana Desa. Pada uji koefisien determinasi diperoleh hasil data sebesar 63,4% yang dapat dijelaskan oleh variabel bebas yaitu peran perangkat desa, kinerja perangkat desa, transparansi dan kepatuhan perangkat desa. Sedangkan sisanya sebesar 36,6% dijelaskan oleh variabel lain yang tidak dimasukkan dalam model penelitian ini.

Kata Kunci: Peran Aparatur Desa, Kinerja Aparatur Desa, Transparansi, Kepatuhan Aparatur Desa, Pengelolaan Dana Desa

I. INTRODUCTION

Village funds are an important asset for the development and welfare of rural communities in Indonesia. Regulated in the Minister of Home Affairs Regulation No. 20/2018, village funds should be the main driver of village progress through the development of basic infrastructure, improved health services, education, and community welfare. Ideally, optimal management of village funds would result in independent villages across Indonesia. However, reality speaks differently.

Shocking data shows that until 2023, Indonesia will still have 4,850 villages with very underdeveloped status. This phenomenon illustrates the sharp disparity in the management of village funds in various regions. Pancur Batu Sub-district in Central Deli Serdang is a clear example of this gap. Of the 8 villages in this sub-district, there are contrasting status variations: 2 villages are developed, 3 villages are developing, 1 village is underdeveloped, and 2 villages are very underdeveloped. This significant difference in status indicates problems in the management of village funds in the region.

The problems of village fund management in Indonesia can be seen from the various cases that have surfaced. From Cianjur to Donggala, from Bojonegoro to Pangandaran, various forms of village fund irregularities have emerged. According to ICW data, from 2015 to 2020 there were 676 defendants of corruption cases from village officials with an estimated state loss of Rp111 billion. In North Sumatra itself, similar cases are no less concerning. Starting from a former village head who corrupted village funds to support two wives in North Padang Lawas, to a corruption case of village funds in Asahan Regency amounting to Rp440 million (Pohan, 2023).

Central Deli Serdang is also not immune to similar problems. Various cases of alleged misappropriation of village funds were revealed, such as the disappearance of a budget of Rp1.18 billion for the construction of a village office in Gonting Mahe, corruption of village funds of more than Rp280 million in Rawa Makmur Village, and alleged corruption of village funds in Baringin Village that reached hundreds of millions of rupiah (Kahfi, 2019).

Previous research identified several crucial factors affecting the management of village funds, namely the role of village officials, performance of village officials, transparency, and compliance of village officials. Based on a pre-survey in Pancur Batu Subdistrict, various problems were found related to these four factors. The selection system for village officials, which still relies on family relationships, calls into question the competence and understanding of tasks. The performance of village officials is considered not optimal by the community, who are dissatisfied with the results of village fund management. Transparency is also a crucial issue, as evidenced by the chaos that occurred during the distribution of BLT Village Fund due to inaccurate targeting. In addition, the practice of price mark-ups in the use of village funds also shows weak compliance with applicable regulations.

These phenomena illustrate the complexity and urgency of village fund management issues, particularly in Pancur Batu Sub-district. Optimizing the management of village funds is an urgent need to create independent, developed, and prosperous villages in Indonesia.

II. LITERATURE REVIEW

Stewardship Theory

Stewardship theory offers an interesting perspective on the management of village funds by emphasizing that the village government as a steward should prioritize collective interests over individual interests (Ghozali, 2020). In the relationship between the village government (steward) and the community (principal), village officials have the responsibility to manage village finances with high integrity to achieve community welfare. The concept of accountability is at the core of this theory, where the village government is obliged to account for all its actions to the community by disclosing comprehensive information, both successes and failures. Research by (Haliah, 2012) and (Putro, 2013) confirmed the suitability of this theory for non-profit public sector organizations, making the village government a trusted institution in realizing economic goals, public services, and optimal community welfare.

Village Fund Management

Village Fund Management is a systematic series of managing financial resources sourced from the APBN for the development and empowerment of village communities (Nurmalita et al., 2020). According to Permendagri No. 20/2018, this management includes five important interrelated dimensions-comprehensive planning through the preparation of the Village Medium Term Development Plan (RPJM Desa), Village Work Plan (RKP Desa), and Village Budget (APB Desa); implementation through the village cash account with the assignment of the Kaur and Kasi to prepare the DPA; administration by recording receipts and expenditures in the general cash book; periodic reporting to the Regent/Mayor and transparency to the community; and accountability for the realization of APB Desa. The success of village fund management can be measured by indicators such as the preparation of the Village APB draft, the use of the village cash account, recording in the cash book, submission of implementation reports, and accountability reports-all implemented with the principles of transparency, accountability, participation, and budget discipline to realize the welfare of the village community.

The Role of Village Apparatus

According to, (Yesinia et al., 2018), states that “the role of the village apparatus is a role that the apparatus has to be able to assist the village head in terms of making policies and designs in the village government and also participate in helping the village head to implement the policies that have been made”. According to various definitions, this role includes a series of responsibilities held by individuals with social positions in the community who assist the Village Head in formulating and implementing policies. Village officials occupy various positions responsible for managing, coordinating, and implementing government programs at the village level. The role of village officials includes four main dimensions: policy implementation, communication facilitation, dispute resolution, and strategy development. In the management of village funds, village officials participate in planning, financial verification, budget execution, administration, and participatory auditing.

Village Apparatus Performance

The performance of village officials refers to the work achieved by individuals or groups in the village government according to their responsibilities to achieve village development goals. According to experts such as Prawirosentono and Yuliansyah, performance includes work results in quality and quantity that must be done legally, morally and ethically. Performance assessment can be behavior-based (interpersonal skills, teamwork) or results-based (productivity). Performance indicators include quality (error rate), quantity (amount of work), timeliness, and interpersonal impact. Research on the performance of village officials on village fund management shows mixed results.

Transparency of Village Officials

Transparency of village officials refers to openness in providing information related to policies, processes, and results to the public, which includes the dimensions of informativeness, openness, and disclosure. The dimensions of village apparatus transparency according to (Mardiasmo, 2021) are informative, openness, disclosure. Indicators of transparency of village officials include document accessibility, process openness, regulatory framework, and clarity of information.

Compliance of Village Officials

Compliance of village officials refers to adherence to legal and ethical norms in carrying out village governance duties, including the dimensions of rules and principles of village fund management,

basic duties, and financial reporting. Indicators include compliance with Permendagri No. 20/2018, management based on transparent and accountable principles, policy making, Village Budget planning, payment submission, financial recording and accountability, and reporting to the Regent/Mayor.

Research Hypothesis

The Influence of the Role of Village Officials on Village Fund Management

Based on Stewardship Theory, village officials who are motivated to work for the benefit of the organization will increase accountability and transparency in the management of village funds. Previous research conducted by (Dwiyanti & Hidajat, 2022), (Purba, 2020); (Rahmadhani & Syahdan, 2022); (Setiana & Yuliani, 2017); and (Solihah et al., 2022) shows that the greater the role of village officials, the better the management of village funds is carried out.

H₁: The Role of Village Officials Has a Positive and Significant Effect on Village Fund Management.

The Effect of Village Apparatus Performance on Village Fund Management

Based on Stewardship Theory, village officials who are oriented towards common interests will mobilize their abilities and expertise to achieve common goals, which in turn will improve their performance. Previous research conducted by (Kuncahyo & Dharmakarja, 2022), (Aryani et al., 2020); and (Amin, 2019) shows that the competence of good village officials will result in optimal performance, reduce errors in financial management, and support the creation of more effective village fund management and good governance.

H₂: Village Apparatus Performance Has a Positive and Significant Effect on Village Fund Management.

Effect of Transparency on Village Fund Management

Based on Stewardship Theory, transparency between the village government and the community is very important to achieve common interests, by providing open and honest information. Previous research conducted by (Audia & Mulyani, 2023), (Nurmalita et al., 2020); (Garung & Ga, 2020); (Solihah et al., 2022); (Purba et al., 2023) shows that the more transparent the village government is in development planning and financial management, the easier it is to realize accountable government. Therefore, this hypothesis assumes that good transparency will improve the quality of village fund management and support the creation of an effective and accountable government.

H₃: Transparency has a Positive and Significant Effect on Village Fund Management.

The Effect of Village Apparatus Compliance on Village Fund Management

Based on Stewardship Theory, village officials as stewards need to comply with applicable regulations, such as the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, to achieve common goals. Previous research conducted by (Nurmalita et al., 2020); (Mulyono et al., 2020); and (Audia & Mulyani, 2023) shows that compliance with village fund financial reporting reflects the competence of village officials in understanding and applying existing regulations, which in turn will improve the management of village funds more effectively and in accordance with applicable regulations.

H₄: Village Apparatus Compliance Has a Positive and Significant Effect on Village Fund Management.

Influence of Role, Performance, Transparency, and Compliance of Village Officials on Village Fund Management

Based on Stewardship Theory, village officials as stewards must be oriented towards the interests of the community (principal) to create good village governance. In the context of managing village funds, village officials need to follow the principles of transparency, accountability, and budget discipline in accordance with Permendagri Number 20 of 2018. Previous research conducted by (Nurmalita et al., 2020); (Mulyono et al., 2020); and (Audia & Mulyani, 2023) shows that the role, performance, transparency, and compliance of village officials have a positive impact on the effective management of village funds.

H₅: The Role, Performance, Transparency and Compliance of Village Officials Have a Positive and Significant Effect on Village Fund Management.

III. RESEARCH METHODS

Type and Nature of Research



This research uses descriptive quantitative research that is systematically structured to test hypotheses using statistical data. This method involves a certain population or sample being studied and collecting data with research instruments to analyze the independent variables (the role of village officials, the performance of village officials, the transparency of village officials, and the compliance of village officials) that affect the dependent variable, namely the management of village funds.

Place and Time of Research

This research was conducted in Pancur Batu Sub-district, Central Deli Serdang in 2024. This location was chosen to collect the data needed in discussing and solving problems related to the management of village funds.

Operational Definition and Variable Measurement

Operational definitions refer to how to measure the variables in this study, which are divided into two groups: independent and dependent variables. Village fund management variables are measured by planning, implementation, administration, reporting, and accountability. The role of village officials is measured through involvement in planning and managing village funds, as well as participatory verification and auditing. The performance of village officials was measured by quality, quantity, timeliness, and interpersonal impact. Transparency of village officials was measured by the level of openness, disclosure, and information provided. Compliance of village officials is measured based on compliance with existing regulations, such as Permendagri No. 20/2018, in the management of village funds.

Type of Data

This research uses primary data, which is obtained directly from respondents through the distribution of questionnaires sourced from previous research questionnaires. This primary data includes individual or group opinions, observations of objects or events, and test results.

Population and Research Sample**Research Population**

The population in this study were all village officials in Pancur Batu District, Central Deli Serdang, totaling 73 respondents. This population is the subject that is studied and used to draw conclusions in research.

Research Sample

The sample in this study used the census technique, where the entire population became the research sample. All samples have a job tenure of more than 3 years, ensuring that respondents have sufficient experience in managing village funds.

Data Collection Method

The data collection method in this study used a questionnaire as a tool to obtain primary data from sampled village officials. The questionnaire was distributed to the entire sample, which was then filled in by the respondents within a predetermined period of time. After the deadline, the researcher will collect the completed questionnaires and then compile and process the data obtained for further analysis. The reason for choosing a questionnaire is to facilitate data collection, save time, and facilitate the management of the answers received.

Data Analysis Method

The data analysis method in this study uses multiple linear regression to test the existing hypothesis, and the test is carried out using the SPSS program.

Descriptive Statistical Analysis

Descriptive Statistical Analysis is used to describe the data collected with calculations such as mean, mode, median, minimum, maximum, and standard deviation values (Ghozali, 2018). The aim is to clarify the characteristics of the data and see the distribution of the data used in the study.

Data Quality Test**Validity test**

The validity test is used to measure how valid a questionnaire is based on the correlation between the score of each question and the total score, with a comparison of the rcount and rtable values (Ghozali, 2018).

Reliability test

The reliability test measures the consistency of respondents' answers to the questions given, using the Cronbach's Alpha value. If the Cronbach's Alpha value is greater than 0.70, the questionnaire is considered reliable (Ghozali, 2018).

Classical Assumption Test**Normality test**

The normality test is done with a probability graph to see if the data distribution is close to normal (Ghozali, 2018).

Multicollinearity test

The multicollinearity test tests whether there is a correlation between independent variables by looking for a correlation value smaller than 10 and a tolerance greater than 0.1 (Ghozali, 2018).

Heteroscedasticity test

The heteroscedasticity test aims to see if there is an inequality of variance between residuals, which can be detected by the pattern on the residual scatter plot (Ghozali, 2018).

Multiple Linear Regression Analysis

Multiple Linear Regression Analysis is used to measure the relationship between the dependent variable (village fund management) and several independent variables, such as the role, performance, transparency, and compliance of village officials (Ghozali, 2018). The regression model used is the equation

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e.$$

Research Hypothesis Test**Coefficient of determination (R^2)**

The coefficient of determination (R^2) to measure how well the model explains variations in the dependent variable. A small R^2 value means that the model is less able to explain variations in the dependent variable, while a large R^2 value indicates a strong relationship between the independent and dependent variables (Ghozali, 2018).

F statistical test

The F statistical test is used to test the effect of the independent variables simultaneously on the dependent variable, by comparing the F_{count} value with F_{table} (Ghozali, 2018). If $F_{\text{count}} > F_{\text{table}}$, then the regression model is significant.

T test

The t test is used to test the effect of each independent variable on the dependent variable partially. The t test decision is determined by comparing the t_{count} value with the t_{table} , or by looking at the significance value, if the sig value < 0.05 , then the independent variable has a significant effect on the dependent variable (Ghozali, 2018).

IV. RESULT AND DISCUSSION**Description of Research Objects**

This chapter describes the analysis of the influence of the role of village officials, the performance of village officials, transparency, and compliance of village officials on the management of village funds in Pancur Batu District, Central Deli Serdang. This research was carried out with reference to the theory and hypotheses that have been previously determined to determine whether the hypothesis is accepted or rejected. Pancur Batu Sub-district, located in Central Deli Serdang, North Sumatra Province, consists of 8 villages and 1 kelurahan. This study involved 73 respondents, who were all village officials in the sub-district. The return of questionnaires reached 100%, with no questionnaires not returned or ineligible.

Data Collection Results

Primary data in this study were obtained through the distribution of questionnaires distributed directly to 73 respondents, who were all village officials in Pancur Batu Subdistrict, Central Deli Serdang. The data collected provides an overview of each individual's response to variable indicators

that are relevant to the implementation of their respective technical tasks. Respondents' answers were grouped and weighted according to the measurement interval, which refers to the established measurement categories, such as “Very unfavorable” to “Excellent” based on guidelines from Sugiyono (2018).

Descriptive Statistics

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Peran Perangkat Desa (X1)	73	24	35	30,07	2,791
Kinerja Perangkat Desa (X2)	73	20	30	25,99	2,435
Transparansi (X3)	73	10	30	24,25	3,483
Kepatuhan Perangkat Desa (X4)	73	16	38	31,73	3,963
Pengelolaan Dana Desa (Y)	73	40	57	48,62	4,162
Valid N (listwise)	73				

Source: Data processed by researchers, 2025

Based on the analysis of 73 observational data, it was found that the five variables studied showed normal distribution characteristics with low standard deviations, where the mean value of all variables was greater than the standard deviation. The role of village officials has an average of 30.07 (range 24-35), the performance of village officials with an average of 25.99 (range 20-30), the transparency of village officials with an average of 24.25 (range 10-30), the compliance of village officials with an average of 31.73 (range 16-38), and the management of village funds with an average of 48.62 (range 40-57), which overall illustrates that all variables related to village officials have a relatively homogeneous and normally distributed data distribution.

Validity test

Table 2. Validity Test (Role)

Item	rhitung	rtabel	Ket.
X1.1	0.636	0.2303	Valid
X1.2	0.514	0.2303	Valid
X1.3	0.569	0.2303	Valid
X1.4	0.711	0.2303	Valid
X1.5	0.688	0.2303	Valid
X1.6	0.554	0.2303	Valid
X1.7	0.765	0.2303	Valid

Source: Data processed by researchers, 2025

The r_{table} value of this study can be determined by looking at the r_{table} with $n = 73$, $df = n - 2 = 71$ and a significance level of 5%, namely = 0.2303. Based on the results of the table above, the results of the correlation coefficient of each statement in the variable role of village officials are greater than r_{table} 0.2303 so that all statement items in the questionnaire of the role of village officials are declared valid.

Table 3. Validity Test (Performance)

Item	rhitung	rtabel	Ket.
X2.1	0.715	0.2303	Valid
X2.2	0.726	0.2303	Valid
X2.3	0.633	0.2303	Valid
X2.4	0.687	0.2303	Valid
X2.5	0.728	0.2303	Valid
X2.6	0.631	0.2303	Valid

Source: Data processed by researchers, 2025

Based on the table above, the results of the correlation coefficient of each statement in the variable performance of village officials are greater than the r_{table} value of 0.2303 so that all statement items in the village performance variable questionnaire are declared valid.

Table 4. Validity Test (Transparency)

Item	rhitung	rtabel	Ket.
X3.1	0.858	0.2303	Valid
X3.2	0.798	0.2303	Valid
X3.3	0.815	0.2303	Valid
X3.4	0.750	0.2303	Valid
X3.5	0.634	0.2303	Valid
X3.6	0.510	0.2303	Valid

Source: Data processed by researchers, 2025

Based on the table above, the correlation coefficient of each statement in the transparency variable is greater than the r_{table} value of 0.2303 so that all statement items in the transparency variable questionnaire are declared valid.

Table 5. Validity Test (Compliance)

Item	rhitung	Rtabel	Ket.
X4.1	0.694	0.2303	Valid
X4.2	0.698	0.2303	Valid
X4.3	0.679	0.2303	Valid
X4.4	0.626	0.2303	Valid
X4.5	0.738	0.2303	Valid
X4.6	0.410	0.2303	Valid
X4.7	0.504	0.2303	Valid
X4.8	0.363	0.2303	Valid

Source: Data processed by researchers, 2025

Based on the table above, the correlation coefficient of each statement in the village apparatus compliance variable is greater than the r_{table} value of 0.2303 so that all statement items in the village apparatus compliance questionnaire are valid.

Table 6. Validity Test (Management)

Item	rhitung	Rtabel	Ket.
Y.1	0.707	0.2303	Valid
Y.2	0.645	0.2303	Valid
Y.3	0.580	0.2303	Valid
Y.4	0.572	0.2303	Valid
Y.5	0.578	0.2303	Valid
Y.6	0.503	0.2303	Valid
Y.7	0.418	0.2303	Valid
Y.8	0.474	0.2303	Valid
Y.9	0.286	0.2303	Valid
Y.10	0.235	0.2303	Valid
Y.11	0.477	0.2303	Valid
Y.12	0.245	0.2303	Valid

Source: Data processed by researchers, 2025

Based on the table above, the correlation coefficient of each statement in the village fund management variable is greater than the r_{table} value of 0.2303 so that all statement items in the village fund management questionnaire are valid.

Reliability test

Tabel 7. Reliability

Variable	Cronbach Alpha	Keterangan
Role of Village Officials	0.750	Reliabel
Village Device Performance	0.774	Reliabel
Transparency	0.807	Reliabel
Village Apparatus Compliance	0.701	Reliabel
Village Fund Management	0.636	Reliabel

Source: Data processed by researchers, 2025

Based on the table above, it can be seen that the Cronbach Alpha value of each variable is greater than 0.60 so it can be concluded that the measuring instrument in this study is reliable.

Classical Assumption Test

Normality Test

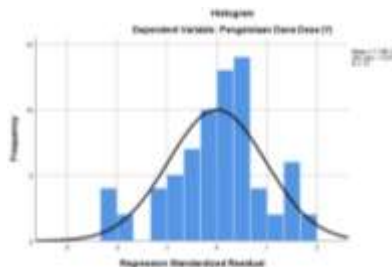


Figure 1. Normality Test Results with Histogram Graph

Source: Data processed by researchers, 2025

From the picture above, it can be seen that the histogram of the study is normally distributed because the graph is balanced, neither leaning to the right nor to the left. This it can be concluded that this study has fulfilled the classical assumptions.

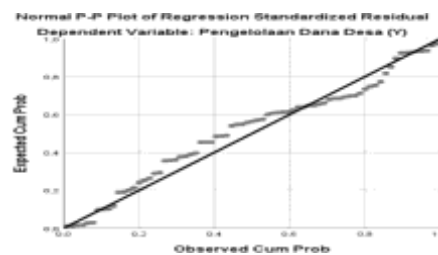


Figure 2. Normality Test Results With Normal Probability Plot

Source: Data processed by researchers, 2025

In the picture above, it can be seen that the points spread around the diagonal line. These results indicate that the regression model is feasible to use because it has met the assumption of normality.

Table 8. Kolmogorov-Smirnov Method Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		73
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,44802497
Most Extreme Differences	Absolute	,104
	Positive	,077
	Negative	-,104
Test Statistic		,104
Asymp. Sig. (2-tailed)		,051 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Data processed by researchers, 2025

In the table above, it can be seen that the Asymp.Sig (2-tailed) value is 0.051 which is greater than 0.05. So it can be concluded that the data used in this study are normally distributed.

Multicollinearity Test

Tabel 9. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Peran Perangkat Desa (X1)	,466	2,147
	Kinerja Perangkat Desa (X2)	,448	2,230
	Transparansi (X3)	,748	1,336
	Kepatuhan Perangkat Desa (X4)	,700	1,429

Source: Data processed by researchers, 2025

In the table above, it can be concluded that there are no multicollinearity symptoms in the interaction of independent variables because the VIF value of each independent variable is less than 10 and the Tolerance value of each variable is above 0.1.

Heteroscedasticity Test

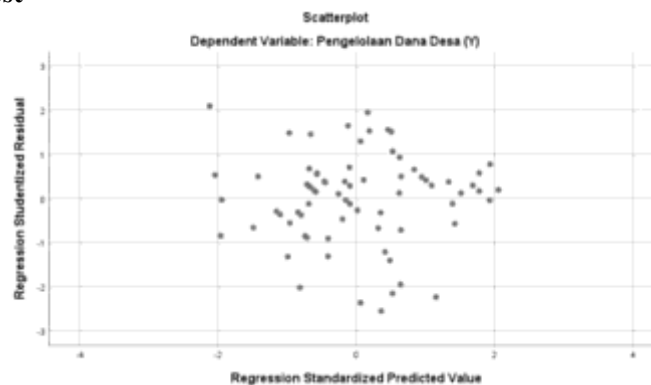


Figure 3. Heteroscedasticity Test Results using the Scatterplot Method

Source: Data processed by researchers, 2025

In the figure above, it can be seen that from the output of heteroscedacity it can be seen that there is no clear pattern, and the points spread above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedacity.

Tabel 10. Test glejser

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,384	2,214		1,077	,285
	Peran Perangkat Desa (X1)	,060	,096	,107	,626	,533
	Kinerja Perangkat Desa (X2)	-,096	,112	-,149	-,855	,396
	Transparansi (X3)	,119	,061	,265	1,959	,054
	Kepatuhan Perangkat Desa (X4)	-,086	,055	-,217	-1,553	,125

a. Dependent Variable: ABS_RES

Source: Data processed by researchers, 2025

Based on the output results above, it is known that the significant value of each variable is above 0.05, so in accordance with the basis for decision making in the Glejser test, it can be concluded that there are no symptoms of heteroscedasticity in the regression model.

Multiple Linear Regression Analysis

Tabel 11. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,740	3,585		2,438	,017
	Peran Perangkat Desa (X1)	,380	,156	,255	2,439	,017
	Kinerja Perangkat Desa (X2)	,516	,182	,302	2,837	,006
	Transparansi (X3)	,205	,099	,172	2,085	,041
	Kepatuhan Perangkat Desa (X4)	,317	,090	,301	3,534	,001

a. Dependent Variable: Pengelolaan Dana Desa (Y)

Source: Data processed by researchers, 2025

From the results of multiple regression analysis, the model is obtained:

$$Y = 8.740 + 0.380X_1 + 0.516X_2 + 0.205X_3 + 0.317X_4 + e$$

Each one-unit increase in the role of village officials (X1) will increase the dependent variable by 0.380, one-unit increase in Village Official Performance (X2) will increase the dependent variable by 0.516, while one-unit increase in Transparency (X3) will increase the dependent variable by 0.205, and one-unit increase in Village Official Compliance (X4) will increase the dependent variable by 0.317.

Hypothesis Testing

Coefficient of Determination (R² Test)

Tabel 12 Coefficient of Determination (R² Test)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,809 ^a	,654	,634	2,519

a. Predictors: (Constant), Kepatuhan Perangkat Desa (X4), Transparansi (X3), Peran Perangkat Desa (X1), Kinerja Perangkat Desa (X2)

b. Dependent Variable: Pengelolaan Dana Desa (Y)

Source: Data processed by researchers, 2025

The Adjusted R Square value of 0.634 indicates that 63.4% of the independent variables (the role of village officials, the performance of village officials, transparency, and compliance of village officials) can explain the management of village funds, while the remaining 36.6% is explained by other variables not included in this research model.

Simultaneous Significance Test (F-Statistic Test)

Tabel 13. Simultaneous Significance Test (F-Statistic Test)

ANOVA ^a						
		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	815,777	4	203,944	32,141	.000 ^b
	Residual	431,483	68	6,345		
	Total	1247,260	72			

a. Dependent Variable: Pengelolaan Dana Desa (Y)

b. Predictors: (Constant), Kepatuhan Perangkat Desa (X4), Transparansi (X3), Peran Perangkat Desa (X1), Kinerja Perangkat Desa (X2)

Source: Data processed by researchers, 2025

The F test results show $df_1 = 4$ and $df_2 = 68$, with a significance value of 0.000 (smaller than 0.05) and $F_{\text{count}} 32.141 > F_{\text{table}} 2.51$, which means H_5 is accepted. This shows that the role of village officials, the performance of village officials, transparency, and compliance of village officials have a positive and significant effect on the management of village funds.

Partial Significance Test (t-Statistic Test)

Tabel 14. Partial Significance Test (t-Statistic Test)

Model	Coefficients ^a				
	Unstandardized Coefficients	Standard Error	Standardized Coefficients	t	Sig.
1 (Constant)	8.740	3.505		2.439	.017
Peran Perangkat Desa (X1)	.380	.198	.285	2.439	.017
Winnas Perangkat Desa (X2)	.516	.182	.303	2.837	.006
Transparansi (X3)	.205	.099	.172	2.085	.041
Kepatuhan Perangkat Desa (X4)	.317	.099	.301	3.534	.001

a. Dependent Variable: Pengelolaan Dana Desa (Y)

Source: Data processed by researchers, 2025

Based on the table above, using a t-test with $df = n - k$; $df = 68$ and a significance level (α) = 5%, a t-table of 1.995 is obtained. level of significance (α) = 5%, the t table is obtained at 1.995. Hypothesis results accepted if $t_{\text{count}} > t_{\text{table}}$ or has sig $t < 0.05$. Based on the table above obtained the results of the t test (partial) as follows:

The significance level for the role of village officials was 0.017 which was smaller than 0.05 and the t_{count} value is 2.439 greater than the t_{table} 1.995, and the regression coefficient is 0.380. And the regression coefficient value is 0.380. These results indicate that the role of role of village officials has a positive and significant influence on the management of village funds.

The significance level for the performance of village officials is 0.006 which is smaller than 0.05 and the t_{count} value is 2.837 greater than the t_{table} 1.995 and the regression coefficient value is 0.516. These results indicate that the performance of village officials has a positive and significant effect on the management of village funds.

The significance level for transparency is 0.041 which is greater than 0.05 and the t_{count} value is 2.085 greater than the t_{table} 1.995 and the regression coefficient value is 0.205. These results indicate that transparency has a positive and significant effect on the management of village funds.

The significance level for village apparatus compliance is 0.001 which is smaller than 0.05 and the t_{count} value is 3.534 greater than the t_{table} 1.995 and the regression coefficient value is 0.317. These results indicate that the compliance of village officials has a positive and significant effect on the management of village funds.

Discussion

The Effect of the Role of Village Officials on Village Fund Management

The results showed that hypothesis H_1 was accepted, where the role of village officials had a positive and significant effect on the management of village funds in Pancur Batu Subdistrict, Central Deli Serdang, as evidenced by a significance value of $0.017 < 0.05$ and $t_{\text{count}} 2.439 > t_{\text{table}} 1.995$. These findings support Stewardship Theory which emphasizes the strong relationship between shared success without personal motives, with the role of good village officials reflected in the management of village funds. They were involved from the planning process to the accountability of village finances, although this contradicts the community's perception that village officials play a lesser role in their duties. Aloban Bair Village had the highest average score for the role of village officials (4.51), while Pancur Batu III Village had the lowest (4.20), but both were still within the excellent criteria. These results are in line with the research of (Sumiyati et al., 2019), (Audia & Mulyani, 2023), (Mulyono et al., 2020), and (Purba, 2020), but contradict the findings of (Saputra et al., 2022) and (Anggraeni & Yuliani, 2019).

The Effect of Village Apparatus Performance on Village Fund Management



Hypothesis H₂ is accepted, indicating that the performance of village officials has a positive and significant effect on the management of village funds in Pancur Batu District, Central Deli Serdang, as evidenced by a significance value of $0.006 < 0.05$ and $t_{\text{count}} 2.837 > t_{\text{table}} 1.995$. The results of the questionnaire showed that the performance of village officials was within the “excellent” criteria with an average of 4.05, contrary to community perceptions that doubted the performance of village officials in managing village funds, which suggests that community views may only be based on surface observations. Mela I village had the highest average performance (4.53), while Pancur Batu III village had the lowest (4.20). This finding supports Stewardship Theory, which emphasizes a strong relationship between mutual success without personal motives, where village officials are able to carry out financial management tasks well. The research results are in line with the findings of (Aryani et al., 2020) and (Kuncahyo & Dharmakarja, 2022), but contradicts the research of (Sari & Padnyawati, 2021) and (Widyatama et al., 2017).

The Effect of Transparency on Village Fund Management

Hypothesis H₃ is accepted, indicating that transparency has a positive and significant effect on the management of village funds in Pancur Batu District, Central Deli Serdang, as evidenced by the significance value of $0.041 < 0.05$ and $t_{\text{count}} 2.085 > t_{\text{table}} 1.995$. These results support Stewardship Theory which emphasizes a strong relationship between mutual success without personal motives, where village officials are open to the community about the management of village funds from planning to accountability. Based on the results of the questionnaire, the transparency of village fund management is already in the “excellent” criteria, which contradicts the phenomenon of doubts about BLT village fund recipient data, indicating that community perceptions may only be based on surface observations without knowing the actual facts. Aloban Village had the highest average transparency score (4.19), while Pancur Batu III Village had the lowest (3.83). This finding is in line with research by (Solihah et al., 2022), (Garung & Ga, 2020), (Purba et al., 2023), (Audia & Mulyani, 2023), and (Nurmalita et al., 2020), but contrary to the results of (Nurfutri & Ratnawati, 2023) and (Putri & Maryono, 2022).

The Effect of Village Apparatus Compliance on Village Fund Management

Hypothesis H₄ is accepted, proving that the compliance of village officials has a positive and significant effect on the management of village funds in Pancur Batu District, Central Deli Serdang, with a significance value of $0.001 < 0.05$ and $t_{\text{count}} \text{ of } 3.534 > t_{\text{table}} 1.995$. This finding supports Stewardship Theory which emphasizes a strong relationship between mutual success without personal motives, where village officials manage village funds with transparent, accountable, participatory principles, and are guided by Permendagri Number 20 of 2018. The results of the questionnaire show that the level of compliance of village officials is at the “good” criteria with an average of 3.98, contrary to public allegations of mark-ups in procurement prices. Mela II village had the highest average compliance (4.19), while Pancur Batu III and Aloban villages had the lowest (3.77), suggesting that community perceptions may only be based on surface observations without knowing the actual facts. The results of this study are in line with the findings of (Mulyono et al., 2020), (Sumiyati et al., 2019), and (Audia & Mulyani, 2023), but contradict the research of (Fitri et al., 2017) and (Rasmi, 2018).

The Effect of Role, Performance, Transparency, and Compliance of Village Officials on Village Fund Management

Hypothesis H₅ is accepted, indicating that the role of village officials, the performance of village officials, transparency, and compliance of village officials simultaneously have a positive and significant effect on the management of village funds in Pancur Batu Subdistrict, Central Deli Serdang, with evidence of the calculated $F_{\text{value}} \text{ of } 32.141 > F_{\text{table}} 2.51$ and significance $0.000 < 0.05$. These results support Stewardship Theory which emphasizes a strong relationship between mutual satisfaction and success without personal motives, where village officials prioritize the common interest in optimizing the management of village funds through their role, performance, transparency, and compliance. This finding is in line with the research of (Nurmalita et al., 2020), (Mulyono et al., 2020), and (Audia & Mulyani, 2023), but contradict the results of (Kuncahyo & Dharmakarja, 2022), (Amin, 2019), and (Solihah et al., 2022) which showed that the four variables simultaneously had no significant effect on the management of village funds.

V. Conclusion

Based on the results of the research and discussion in the previous chapter, it can be concluded as follows:

1. The role of village officials has a positive and significant influence on the management of village funds. Where the significant value is $0.017 < 0.05$ and $t_{\text{count}} 2.439 > t_{\text{table}} 1.995$.
2. The performance of village officials has a positive and significant influence on the management of village funds. Where the significant value is $0.006 < 0.05$ and $t_{\text{count}} 2.837 > t_{\text{table}} 1.995$.
3. Transparency has a positive and significant influence on the management of village funds. Where the significant value is $0.041 < 0.05$ and the t_{count} is $2.085 > t_{\text{table}} 1.995$.
4. Compliance of village officials has a positive and significant influence on the management of village funds. Where the significant value is $0.001 < 0.05$ and the t_{count} is $3.534 > t_{\text{table}} 1.995$.
5. Partially, of the four independent variables in this study, the most influential and most significant is the Village Apparatus Compliance variable (X_4) where the significance value is the smallest (0.001) and the largest tcount value (3.534) compared to other variables.
6. Simultaneously, the role, performance, transparency, and compliance of village officials have a significant effect on the management of village funds.

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