

THE INFLUENCE OF HUMAN RESOURCES, ACCOUNTABILITY, AND TRANSPARENCY OF VILLAGE FUNDS ON PUBLIC WELFARE

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ABSTRACT

This study aims to analyze the influence of Human Resources, Accountability and Transparency of Village Funds on Community Welfare. The population in this study is the Village Community, Village Apparatus, Community Leaders. The research sample was determined using *purposive sampling* with a total of 94 respondents. Data collection techniques used questionnaires and Likert scale questionnaires, for multiple linear regression data analysis with SPSS application assistance data processing. The results showed that X1 had a positive and significant effect on the dependent variable. The regression coefficient for X2 was 0.480 with a significance of 0.000 also showed a positive and significant effect. Meanwhile, the largest regression coefficient was found in X3, which was 1.343 with a significance of 0.000, which means that X3 had the most dominant influence on the dependent variable. For the results of the simultaneous test, the calculated F value was 942.109 with a significance level (Sig.) of 0.000 ($p < 0.05$) indicating that the regression model used in this study was statistically significant. This means that the predictor variables entered into the model together have a significant influence on the dependent variable.

INTRODUCTION

Village development is a national priority in realizing equitable community welfare, even in remote areas. The Indonesian government, through the Village Fund policy, has granted villages greater authority to manage finances and development independently (Ministry of Finance of the Republic of Indonesia, 2023). However, the fact shows that the management of Village Funds still faces various serious challenges, ranging from weak human resource quality to low transparency and accountability (Anandya & Ramdhana, 2023). One fundamental problem in Village Fund management is the uneven quality of human resources among village officials. Village officials who do not understand regulations, budget planning, or financial accounting systems tend to result in ineffective governance (Daniswara Nursyahbani et al., 2023). This condition results in communities not fully benefiting from Village Funds because they are not well-targeted, and even have the potential to lead to abuse of authority. Research conducted by (Virginia & Ramli, 2022) emphasized that accountability, transparency, and community participation are complementary factors in realizing effective village financial governance.

The urgency of this research lies in the importance of professional, accountable, and transparent village financial governance. Quality human resources are key to ensuring that Village Fund management meets community needs. Accountability in village financial reporting is also necessary to ensure the community receives moral and administrative accountability for public funds (Drife, 1997). Furthermore, transparency plays a crucial role in building public trust through information disclosure and public access (Novitasari & Amanah, 2016).

Several previous studies have demonstrated the influence of village governance on community welfare. Research by Anggraeni et al. (2023) found that accountability and transparency positively impact community welfare, while Valentinus et al. (2022) showed that low-quality human resources among village officials negatively impact Village Fund management. However, these studies have not comprehensively examined the influence of human resources, accountability, and transparency simultaneously, leaving a research gap that needs to be filled.

Based on this description, this study aims to analyze the influence of human resources, accountability, and transparency on the welfare of the Lakambau Village community. The novelty of this research lies in combining these three important variables into a single analytical model, thereby

providing an empirical contribution to strengthening Village Fund governance that is oriented towards improving the welfare of rural communities.

METHOD

This study uses a quantitative approach with an associative design to analyze the influence of independent variables on the dependent variable. The research data consists of primary data in the form of a Likert-scale questionnaire and interviews with village officials, as well as secondary data from Lakambau Village profile documents, village budget reports, and related literature. (Sugiyono, 2021) The study population comprised 1,587 residents of Lakambau Village, with a sample of 94 respondents determined using the Slovin formula at a 10% error rate and purposive sampling technique (Handayani, 2021) . Data collection was conducted through questionnaires, interviews, and documentation, while data analysis was conducted using multiple linear regression using SPSS with a series of validity and reliability tests, classical assumptions, and hypothesis testing using t-tests, F-tests, and coefficients of determination.

RESULTS & DISCUSSION

Respondent Description

The characteristics of the subjects of this study include education, length of service, Village Apparatus Those directly involved in Village Fund Management , gender and age of the sample. Further details regarding the description of respondent characteristics are shown as follows:

Table 1. Respondent Description

	Description	Intensity	Percentage (%)
Education	SENIOR HIGH SCHOOL	72	76.6%
	Bachelor's/Master's/Doctoral Degree	17	18.1%
	Elementary School	2	2.1%
	JUNIOR HIGH SCHOOL	3	3.2%
Length of work	1 year	2	12.5%
	2 years	5	31.3%
	3 years	2	56.5%
Village Apparatus Those directly involved in village fund management	No	10	62.5%
	Yes	6	37.5%
Gender	Man	5	5.43%
	Woman	2	2.17%
Age	18 - 20 years old	22	23.4%
	21 - 25 years old	42	44.7%
	26 - 30 years old	23	24.5%
	>30 years	7	7.4%

Source: Processed primary data, 2025

Based on the characteristics of the respondents, the majority of educational attainment was at the high school level, namely 72 people (76.6 percent). Meanwhile, respondents with a bachelor's/master's/doctoral degree numbered 17 people (18.1 percent), followed by 3 junior high school graduates (3.2 percent), and 2 elementary school graduates (2.1 percent). In terms of length of service, the majority of respondents had three years of work experience (56.5 percent), while two years were at 31.3 percent, and one year was only 12.5 percent.

Furthermore, the involvement of village officials in village fund management showed that 10 respondents (62.5 percent) were not directly involved, while 6 respondents (37.5 percent) stated they were involved. Based on gender, the majority of respondents were male (5 people) (5.43 percent), while only 2 were female (2.17 percent).

In terms of age, the most dominant respondents were in the 21–25 year range with 42 people (44.7 percent), followed by the 26–30 year age group with 23 people (24.5 percent), then the 18–20 year age group with 22 people (23.4 percent), and respondents aged over 30 with 7 people (7.4 percent). This illustrates that the majority of respondents are in the productive age group with secondary education levels and relatively diverse work experience.

Validity Test

Ghozali (2021) {Formatting Citation} The validity test was intended to test the validity of the instrument before the research method involved administering a questionnaire to 94 respondents. The significance level was 5% using SPSS software. This is in line with Arikunto (2020) who emphasized that validity indicates the extent to which a measuring instrument can reflect the reality on the ground. If the calculated r value is greater than the r table value at a significance level of 0.05, it can be concluded that the indicator statement can be seen as follows:

Table 2. Results of Variable Validity Test

Indicator	R Count	R Table	Information
X1.1	0, .811	0.202	Valid
X1.2	0, 869	0.202	Valid
X1.3	0, 626	0.202	Valid
X1.4	0, 863	0.202	Valid
X1.5	0, 863	0.202	Valid
X2.1	0.876	0.202	Valid
X2.2	0, 861	0.202	Valid
X2.3	0.876	0.202	Valid
X2.4	0.875	0.202	Valid
X2.5	0, 879	0.202	Valid
X3.1	0.925	0.202	Valid
X3.2	0.925	0.202	Valid
X3.3	0.917	0.202	Valid
X3.4	0, 903	0.202	Valid
X3.5	0, 828	0.202	Valid
Y.1	0, 813	0.202	Valid
Y.2	0, 860	0.202	Valid
Y.3	0, 861	0.202	Valid
Y.4	0, 856	0.202	Valid
Y.5	0, 829	0.208	Valid

Source: Processed primary data, 2025

Based on the validity test results table above, all research variables are declared valid because each indicator has a calculated r value greater than the r table (0.202). Variable X1 consisting of 5 indicators obtained calculated r values of 0.811; 0.869; 0.626; 0.863; and 0.863, all of which are > 0.202 so they are declared valid. Variable X2 with 5 indicators has calculated r values of 0.876; 0.861; 0.876; 0.875; and 0.879, which are also higher than the r table, so all are valid. Furthermore, variable X3 consisting of 5 indicators has calculated r values of 0.925; 0.925; 0.917; 0.903; and 0.828, indicating that all indicators are valid. Finally, variable Y with 5 indicators produces calculated r values of 0.813; 0.860; 0.861; 0.856; and 0.829, which are also above the table r value, so they are declared valid.

Reliability Test

Ghozali (2021) defines reliability testing as a test used to assess the consistency of a research instrument in measuring the same variable. An instrument is considered reliable if the Cronbach's Alpha value is > 0.60 , meaning the questionnaire produces stable and reliable answers when used under similar conditions.

Table 3. Reliability Test Results

Variables	Cronbach's Alpha	Standard Coefficient	Information
X1	0.857	0.60	Reliable
X2	0.921	0.60	Reliable
X3	0.940	0.60	Reliable
Y	0.926	0.60	Reliable

Source: Processed primary data, 2025

Based on the reliability test results table above, it can be seen that all research variables have a Cronbach's Alpha value greater than 0.60, so they can be declared reliable. Variable X1 obtained a Cronbach's Alpha value of 0.857, variable X2 of 0.921, variable X3 of 0.940, and variable Y of 0.926. These values indicate that all research instruments have high internal consistency. Thus, the instruments used in this study are reliable and suitable to be used as measuring tools in the next stage of analysis.

Multiple Linear Regression Test

F Test / Simultaneous Test

Ghozali (2021) The F test is a statistical method used to test the influence of all independent variables simultaneously on the dependent variable. If the significance value is <0.05 and the calculated F value $>$ the F table value, then the regression model is declared fit and the independent variables have a significant influence together on the dependent variable.

Table 4. Normality Test Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5767.461	3	1922,487	942,109	.000 ^b
	Residual	183,656	90	2,041		
	Total	5951.117	93			

Source: Processed primary data, 2025

Based on the ANOVA test results table above, the calculated F value was 942.109 with a significance level of $0.000 < 0.05$. This indicates that the regression model used is fit and all independent variables simultaneously have a significant effect on the dependent variable. Thus, the hypothesis stating that there is an influence of the independent variables on the dependent variable is accepted.

T-Test/Hypothesis

Ghozali (2021) The t-test is a statistical method used to determine the partial influence of each independent variable on the dependent variable, with the criteria that if the significance value is <0.05 then the variable has a significant influence.

Table 5. Multicollinearity Test Results

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	1,485	.757		1,961	.053
	Total	.288	.087	.130	3,296	.001
	Total	.480	.122	.225	3,919	.000
	Total	1,343	.111	.655	12,145	.000

Source: Processed primary data, 2025

Based on the results of the regression coefficient test in the table above, a constant of 1.485 with a significance value of 0.053 was obtained. This indicates that when all independent variables are zero, the dependent variable still has a baseline value of 1.485 even though it is not statistically significant. Furthermore, the first variable has a regression coefficient of 0.288 with a t value = 3.296 and a significance of $0.001 < 0.05$, which means it has a positive and significant effect on the dependent variable. The second variable shows a regression coefficient of 0.480 with a t value = 3.919 and a significance of $0.000 < 0.05$, so it also has a positive and significant effect. Meanwhile, the third variable has the largest regression coefficient of 1.343 with a t value = 12.145 and a significance of $0.000 < 0.05$, which indicates that this variable has a dominant influence compared to other variables. Thus, the three independent variables are partially proven to have a positive and significant influence on the dependent variable, with the third variable being the factor with the strongest contribution.

Human Resources on Community Welfare in Villages (Case Study in Lakambau Village (H1)

Based on results test hypothesis Which First in study this says if accountability No influential against participation public in village development, meaning that H1 is rejected. This is evident from the t-test results with a significance value of 0.001, which is greater than 0.05. Thus, it can be concluded that accountability influences community welfare in village development.

This aligns with (Arnstein, 1969), which explains that community participation has levels or ladders, ranging from the lowest level of non-participation to the highest level of citizen control. This means that the better the quality of human resources, the higher the level of participation the community can achieve in village development.

In the realm of community development, human resources (HR) play a role as agents of change, capable of exploring local potential and developing it sustainably. Quality HR can facilitate community active participation in development through village deliberations and self-help initiatives (Firmansyah et al., 2023) . Community involvement in village development is crucial to ensure that programs are tailored to local needs and characteristics. The well-being of village communities is greatly influenced by the ability of HR to utilize the potential of available resources.

Accountability for Community Welfare in the Village (Case Study in Lakambau Village (H2)

Based on results test hypothesis Which First in study this says if accountability No influential against participation public in village development, which means that H2 is rejected. This is evident from the t-test results with a significance value of 0.480, which is greater than 0.05. Therefore, it can be concluded that accountability influences community welfare in village development.

This aligns with the Good Governance Theory proposed by the United Nations Development Programme (UNDP, 1997), which emphasizes that the principles of accountability, transparency, participation, and responsiveness are essential foundations for effective governance. By implementing these principles, community welfare can improve because village resource management becomes more efficient, accountable, and responsive to community needs.

The regional financial management planning process must apply the principles of public accountability and public transparency. Where each SKPD has the willingness to apply the principles of public accountability, SKPD can provide accountability, present, report, and disclose all activities and events that are its responsibility to the trustee to request such accountability. In contrast to public transparency, SKPD is willing to provide sufficient, accurate, relevant and timely information about public policies and their formation processes to external parties, of course in this case the general public/public. Ultimately, public accountability and public transparency are a necessity for local governments in regional financial management, especially in the preparation of performance-based budgets (Setiawan & Safri, 2016) .

Transparency towards Community Welfare in the Village (Case Study in Lakambau Village (H2)

Based on the results of the second hypothesis test, transparency does not affect community welfare in village development, meaning that H3 is rejected. This opinion is evident from the results of the t-test with a significance value of 1.343. meaning more big from 0.05, so that it can stated that transparency has no impact on the welfare of society.

This aligns with the theory proposed by (Yuliana et al., 2022) , which states that transparency in regional financial management must be balanced with accountability and public participation to improve local government performance and community welfare. Without active public participation in utilizing available information, transparency alone is insufficient to drive improved welfare.

Transparency is crucial for the health of an institution. A good institution upholds openness to anyone seeking information. This study found that transparency significantly impacts community well-being. Therefore, the Lakambau village government must address several issues to improve community well-being by increasing transparency in the form of information regarding village fund management.

Table 6. Summary of Research Results (^{R2})

	Hypothesis	Test Results		Information
		t-test	F test	
H1	<i>Human resources</i> have a positive influence on community welfare	0.000 < 0.05		Accepted
H2	Accountability has a positive impact on community welfare	0.000 < 0.05		Accepted
H3	Transparency affects the welfare of society	0.000 < 0.05		Accepted
H4	Human Resources, Accountability, Transparency Simultaneously influence the welfare of society.		942.109 < 0.05	Accepted

Source: Processed primary data, 2025

CLOSING

This research focused on village communities and village officials residing in the Lakambau area. The selection of locations and subjects was based on accessibility and relevance to the research topic. However, limitations in the scope of respondents mean that the results cannot be broadly generalized to other populations, particularly village communities in different areas with varying demographic and economic characteristics within each neighborhood unit (RT/RW).

Variables This study only examines three independent variables, namely Human Resources, Accountability, transparency, in explaining the perception of influence on community welfare. Although the three variables were selected based on relevant literature reviews, there are still other variables that theoretically and empirically have the potential to influence community welfare, such as the level of understanding of values and trust in the government. This limitation indicates that the research model used does not fully reflect the complexity of factors that influence the existence of gaps and lack of transparency in government policies towards community welfare.

Based on the research results, it can be concluded that accountability, transparency, and community participation have a positive and significant impact on the welfare of the Lakambau Village community, Batauga District, South Buton Regency, both partially and simultaneously. Accountability realized through easy public access to accountability reports on the use of village funds has been proven to improve welfare. Clear and easily accessible transparency in village fund management also has a positive impact on community welfare, as well as active community participation in the planning and implementation of village empowerment programs can strengthen the sense of ownership and more optimal program results. Thus, the research objective to prove the influence of these three variables has been achieved, although this study still has limitations because it only focuses on one area and the research period is relatively short.

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