THE EFFECT OF BUDGET TRANSPARENCY, FINANCIAL ACCOUNTABILITY, AND THE USE OF VILLAGE FUND ALLOCATIONS ON PUBLIC TRUST IN COLOMADU DISTRICT, KARANGANYAR REGENCY, CENTRAL JAVA

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Abstract: Villages are the smallest administrative units that play a strategic role in national development, but there are still problems in the management of village funds that have led to low public trust. This study aims to analyze the influence of budget transparency, financial accountability, and the use of village fund allocations on public trust. This study employs a quantitative method using a survey approach and the distribution of questionnaires to 125 respondents in Colomadu District. The results indicate that budget transparency does not significantly influence public trust, while financial accountability and the use of village fund allocations have a positive and significant impact on public trust. Based on these findings, to enhance public trust, it is necessary to strengthen accountability practices and the effective use of village fund allocations, although budget transparency has not yet become a decisive factor in building local public trust.

1. Introduction

Villages are the smallest administrative units. Villages play an important role in national development. National development begins with development in villages. Villages are expected to be able to mobilize the community to participate in development, provide administrative services, and manage village finances properly and orderly.

The government has regulated village administration through Law No. 6 of 2014. With this law, villages are given the authority to regulate village administration and carry out development in villages to improve the welfare of the village community. Village administrations are expected to utilize and manage natural resources and develop the potential of the village. The results of this management can be used as sources of village revenue.

Since 2015, the government has provided village funds to villages in Indonesia. These village funds are used to finance the administration, development, and empowerment of the village community. Village funds are expected to be managed by the village administration to the fullest extent possible. This is so that development in the village can be carried out smoothly and the welfare of the village community can be improved.

Based on Law No. 6 of 2014, the government is tasked with allocating village funds to support the implementation of village duties and functions in the administration and development of villages. These village funds are budgeted annually in the state budget and given to each village as one of the sources of village income (DJPK, 2019). Village funds are still the main component of transfer income realization. In addition, the allocation of village funds also makes a significant contribution. In 2023, the sustainability of village administration will still depend on transfers in the form of village funds and village fund allocations. This is evidenced by the high contribution of both components in the 2023 village revenue budget data.

The government has issued Permendagri No. 20 of 2018 concerning village financial management as a reference for village governments in managing their finances. According to this regulation, village financial management encompasses all activities related to planning, implementation, administration, reporting, and accountability of village finances. Village finances are managed based on the principles of transparency, accountability, and participation, and are conducted in an orderly and disciplined manner.

The concerns of many parties have been the response to the new village law. Many parties are worried that this policy will not bring benefits to village development, but will instead become a new breeding ground for corruption and financial inefficiency at the village level. This situation is evidenced by the prevalence of corruption cases in various village administrations, which have caused losses to Indonesia of approximately 40.6 billion rupiah between 2014 and 2018 (www.nasional.kompas.com, 2018).

Indonesia Corruption Watch (ICW) reported that in 2019, the village budget was the sector with the highest level of corruption, with 46 cases and state losses of around Rp 32.3 billion (equivalent to approximately USD 2,227,586). These cases have become a strong argument for those who oppose the new Village Law to distrust village governments and revise this policy. On the other hand, trust from the village community is essential for village development as it encourages active community participation in accelerating village development (Tsang et al., 2009; Sofyani et al., 2018b). Therefore, good governance practices must be implemented at the village level (Bastian et al., 2014). This is because governance practices are very important to ensure that the now substantial village funds can be managed properly and provide added value for village development in particular and the country in general (Akbar et al., 2012, Nguyen and Van Dijk, 2012, Tambulasi, 2009).

Budget transparency refers to the extent to which information related to the use of village budgets can be accessed and understood by the public, including the village community itself. When budget information is presented clearly and openly, it will be easier for the community to monitor the use of village funds and ensure that the budget is used efficiently and effectively. In addition, financial accountability includes the obligation of those managing the budget to be accountable to the community for every decision and use of funds. Good accountability will strengthen community trust in the village government.

However, even though village fund allocations are increasing, there are still challenges related to the management of these funds. Several factors, such as the community's lack of understanding of the budget process and non-transparent financial management, can affect the level of community trust in the village government. Therefore, this study aims to analyze the influence of budget transparency, financial accountability, and the use of village fund allocations on the level of community trust in Colomadu District, Karanganyar Regency, Central Java.

2. Research Method

Corper et al. (Suigiyono, 2022, p. 130) define population as: "population is the entire collection of elements that we want to use to draw conclusions... Each element of the population is a subject that is measured. It is a unit of study." The population in this study consists of Peraingkait in Colomaidui District, Peraingkait in Desai District, Colomaidui District, and Wairgai in Colomaidui District. This study employs a multi-stage sampling method and conventional sampling. The sample in this study consists of 125 people, selected from several Peraingkait in the Colomaidui District and Wairgai in the Colomaidui District. This study uses primary and secondary data. Primary data was obtained through questionnaires administered to residents throughout the Colomadu District. Secondary data for this study was obtained from documents issued by the Colomadu District Government.

The data collection techniques used in this study were observation and questionnaires. The data collection technique was carried out by observing the conditions in Colomaidui Village. The data collection technique was carried out by distributing questionnaires to residents in Colomaidui Village and Maisyairaikait in Colomaidui Village. The questionnaire used a Likert scale. The Likert scale used a score of 1–5, which was given to each respondent for each question/indicator. The questionnaire provided is shown in Table 1.

Table 1. Likert Scale

No.	Criteria	Score
1	Strongly disagree	1
2	Disagree	2
3	Neutral	3
4	Agree	4
5	Strongly agree	5

The data analysis methods used in this study include validity testing, reliability testing, and descriptive analysis, followed by classical assumption testing using normality testing, multicollinearity testing, heteroscedasticity testing, and autocorrelation testing. followed by Hypothesis Testing using Multiple Linear Regression Test, F Test, t Test, and Determination Test (R^2). Meanwhile, the conceptual framework of this study is shown in Figure 1 below:
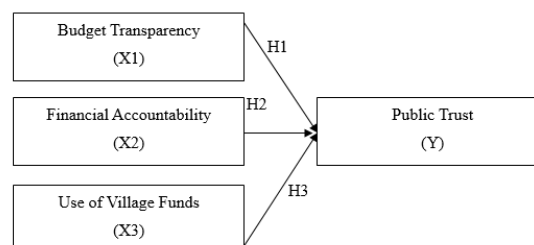

Figure 1. Conceptual Framework

Hypothesis:
H1 = Budget transparency has a positive effect on public trust.
H2 = Financial accountability has a positive effect on public trust.
H3 = the use of village fund allocations has a positive effect on public trust.

3. Results and Discussion
3.1. Results
Descriptive Statistics
The descriptive analysis of this study is as follows:

1. There were 33 female respondents, 90 male respondents, and 2 respondents who did not specify their gender.
2. The age range of the respondents was between 20 and 79 years old. There were 0 respondents aged 17–19, 31 respondents aged 20–29, 14 respondents aged 30–39, 38 respondents aged 40–49, 24 respondents aged 50–59, 15 respondents aged 60–69, 1 respondent aged 70–79, and 2 respondents who did not specify their age.
3. The respondents in this study were predominantly from the villages of Desai, Swaistai, and BPD.
4. The respondents' places of residence were spread across all villages in Colomadu District, with 9 respondents in Ngasem Village, 5 in Bolon Village, 16 in Malangjiwan Village, Paulan Village 21 people, Gajahan Village 11 people, Tohudan Village 13 people, Gawanan Village 4 people, Gedongan Village 11 people, Blulukan Village 9 people, Baturan Village 10 people, and Klodran Village 16 people.

Validity and Reliability Testing
1. Validity Testing
Validity testing is conducted to measure the validity of a questionnaire. Research results are valid if there is a similarity between the collected data and the actual data occurring in the object being studied. A valid instrument means that the measuring tool used to obtain the data is valid (Sugiyono, 2017). Based on statistical calculations using the SPSS application, it can be determined that the measurement tools for variables X1, X2, X3, and Y are valid because the sig value is $0.000 < 0.05$ and the calculated $r_{value} > r_{table}$ (125n = 1.466). Table 2 below shows the results of the validity test for the indicators of variables X1, X2, X3, and Y.

Table 2. Validity Testing X1, X2, X3, and Y

Instrument	X1			X2			X3			Y		
	Sig	Rvalue	Valid/not	Sig	Rvalue	Valid/not	Sig	Rvalue	Valid/not	Sig	Rvalue	Valid/not
P1	0.000	0,691	Valid	0.000	0,781	Valid	0.000	0,867	Valid	0.000	0,778	Valid
P2	0.000	0,788	Valid	0.000	0,841	Valid	0.000	0,88	Valid	0.000	0,818	Valid
P3	0.000	0,768	Valid	0.000	0,85	Valid	0.000	0,851	Valid	0.000	0,853	Valid
P4	0.000	0,771	Valid	0.000	0,778	Valid	0.000	0,812	Valid	0.000	0,832	Valid
P5	0.000	0,74	Valid	0.000	0,709	Valid	0.000	0,832	Valid	0.000	0,703	Valid
P6	x	x	x	x	x	x	x	x	x	0.000	0,563	Valid

2. Reliability Testing
In this study, the reliability of the questionnaire was tested using Cronbach's alpha statistical test. The reliability of the variables is considered reliable if the Cronbach's Alpha is > 0.70, whereas if the Cronbach's Alpha is < 0.70, the variables are considered unreliable (Ghozaili 2016). Based on the guidelines, the variables X1, X2, X3, and Y obtained in Table 3 have Cronbach's Alpha > 0.7, so the four variables are considered reliable.

Table 3. Reliability Testing

No	Variabel	Cronch's Alpha	N of Items	Valid/Not Valid
1	X1, Budget Transparency	0,800	5	Valid
2	X2, Financial Accountability	0,851	5	Valid
3	X3, Use of AIDD	0,901	5	Valid
4	Y, Public Trust	0,854	6	Valid

Testing Classical Assumptions
1. Normality Test

The normality test in this study used the Normal Histogram Test, Kolmogorov-Smirnov Monte Carlo Test, and Shapiro-Wilk Test. The test results indicate that: The normal histogram forms a normal curve and most of the bars are below the curve, so the variable is normally distributed, as shown in Figure 2.
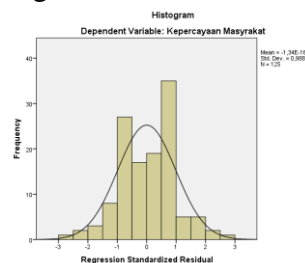

Figure 2. Normality Histogram

The results of testing using the Monte Carlo and Shapiro Wilk tests can be seen in Table 4. Based on Table 4, the Monte Carlo sig (2-tailed) value in this research data is 0.228 > 0.05, meaning that this research is normally distributed or accepts H0.

Table 4. Kolmogorov - Smirnov Monte Carlo

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			125
Normal Parameters[a,b]	Mean		,0000000
	Std. Deviation		1,63802456
Most Extreme Differences	Absolute		,092
	Positive		,064
	Negative		-,092
Test Statistic			,092
Asymp. Sig. (2-tailed)			,011[c]
Monte Carlo Sig. (2-tailed)	Sig.		,228[d]
	99% Confidence Interval	Lower Bound	,217
		Upper Bound	,238

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Based on 10000 sampled tables with starting seed 2000000.

Based on Table 5, the Shaipiro-Wilk sig value is 0.166 > 0.05, meaning that the data in this study is normally distributed or accepts H0.

Table 5. Shapiro – Wilk Testing

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,092	125	,011	,985	125	,166

a. Lilliefors Significance Correction

2. Multicollinearity Test

Table 6. Multicollinearity Testing

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	7,513	1,248		6,021	,000					
	Transparansi	-,018	,069	-,021	-,266	,790	,600	-,024	-,014	,442	2,262
	Akuntabilitas	,367	,092	,372	3,977	,000	,764	,340	,209	,316	3,164
	PADD	,507	,099	,501	5,117	,000	,788	,422	,269	,288	3,473

a. Dependent Variable: Kepercayaan Masyrakat

Table 6 states that:
a. The tolerance values of the three variables (X1, X2, and X3) are 0.442_{X1}, 0.316_{X2}, and 0.288_{X3}. The tolerance values of the three variables are greater (>) than 0.10, so there is no multicollinearity in the regression model.

b. The VIF values of the three variables (X1, X2, and X3) are $2,262_{X1}$, $3,164_{X2}$, and $3,473_{X3}$. The VIF values of the three variables are less (<) than 10,00, so there is no multicollinearity in the regression model.

3. Heteroscedasticity Test

Table 7. Heteroscedasticity Testing (Glesjer)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1,521	,712		2,138	,035					
	Transparansi	-,048	,039	-,164	-1,207	,230	-,083	-,109	-,109	,442	2,262
	Akuntabilitas	,051	,053	,156	,972	,333	,012	,088	,088	,316	3,164
	PADD	-,013	,057	-,038	-,226	,822	-,030	-,021	-,020	,288	3,473

a. Dependent Variable: ABSRESID_GLESJER

Based on the table above, it can be seen that the sig value of variable X1 is 0.230. The sig value of variable X2 is 0.333. The sig value of variable X3 is 0.822. All three sig values are greater (>) than 0.05, so it can be concluded that there is no heteroscedasticity in the regression model.

Research Testing
1. Multiple linear

Multiple linear regression testing aims to determine the extent of the influence of independent variables, namely Budget Transparency (X1), Financial Accountability (X2), and Village Fund Allocation Management (X3) on the dependent variable, namely Public Trust (Y). The following table shows the results of multiple linear regression testing:

Table 8. Multiple Linear Regression Test Result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,513	1,248		6,021	,000
	Transparansi	-,018	,069	-,021	-,266	,790
	Akuntabilitas	,367	,092	,372	3,977	,000
	PADD	,507	,099	,501	5,117	,000

a. Dependent Variable: Kepercayaan Masyrakat

Based on the results of the multiple linear regression test above, the following regression equation was obtained:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$
$$Y = 7,513 + (-0,018)X_1 + 0,367X_2 + 0,507X_3 + e$$
$$Y = 7,513 - 0,018X_1 + 0,367X_2 + 0,507X_3 + e$$

The above linear equation can be explained as follows:
a. Constant (α) = 7.513 indicates that the independent variables consisting of budget transparency, financial accountability, and ADD management have a value of zero (0), so the dependent variable of public trust is 7.513.
b. The regression coefficient for the budget transparency variable is -0.018 and is negative, which means that if the value of budget transparency increases by one unit, the value of the public trust variable tends to decrease by 0.018.
c. The regression coefficient for the financial accountability variable is 0.367 and is positive, meaning that if the value of financial accountability increases by one unit, the value of the public trust variable will increase by 0.367.
d. The regression coefficient for the Village Fund Allocation Management variable is 0.507 and is positive, meaning that if the value of village fund allocation usage increases by one unit, the value of the public trust variable will increase by 0.507.

2. Model Feasibility Test (F – Test)

The model feasibility test is used to determine whether the independent variables have a simultaneous effect on the dependent variable. If the calculated F value is greater (>) than the table F value or the significance value is less (<) than 0.05, then H0 is rejected and Ha is accepted, indicating that the model test is feasible. The following are the results of the model feasibility test (UIji F):

Tabel 9. Model Feasibility Test Result

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	663,805	3	221,268	80,471	,000ᵇ
	Residual	332,707	121	2,750		
	Total	996,512	124			

a. Dependent Variable: Kepercayaan Masyrakat

b. Predictors: (Constant), PADD, Transparansi, Akuntabilitas

Based on the table above, the F table value with degrees of freedom (df1 = k-1 = 4 -1 = 3 and df2 = n-k = 125-3 = 122) produces an F table value of 2.73. Meanwhile, the calculated F value obtained is 80.471, which is greater than the F table value (2.68), and the recorded significance value is 0.000, which is less than 0.05. Therefore, it can be concluded that the variables of Budget Transparency, Financial Accountability, and Village Fund Allocation Management together have a positive effect on Public Trust, so this research is worth continuing.

3. t – Test

The t-test is used to determine whether each independent variable has a significant individual effect on the dependent variable. If the significance value of $t < 0.05$, then the independent variable can be said to have a significant partial effect on the dependent variable. The following are the results of the t-test data processing:

Table 10. Partial t – Test

Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,513	1,248		6,021	,000
	Transparansi	-,018	,069	-,021	-,266	,790
	Akuntabilitas	,367	,092	,372	3,977	,000
	PADD	,507	,099	,501	5,117	,000

a. Dependent Variable: Kepercayaan Masyrakat

Based on the table above, it is known that the t-table for df = α/2; n-k-1 = 0.05/2; 125 – 4 - 1 = 0.025; 120, then the t-table is 1.9799. Therefore, from the SPSS test results, it is known that:

a. The Effect of Budget Transparency (X1)

Based on the calculations in the table, it can be concluded that the calculated t-value of -0.266 is less than the t-table value of 1.9799 at a significance level of 0.79 > 0.05. This indicates that Budget Transparency does not have a significant effect on public trust, so (H0) is accepted and (H1) is rejected.

b. The Effect of Financial Accountability (X2)

Based on the results of the calculations in the table, it can be concluded that the calculated t-value of 5.117 is greater than the table t-value of 1.9799 at a significance level of 0.000 <

0.05. This indicates that Financial Accountability has a significant influence on public trust, so that (H0) is rejected and (H2) is accepted.

c. The Influence of Village Fund Allocation Use (X3)

Based on the results of the calculations in the table, it can be concluded that the calculated t-value of 3.977 is greater than the table t-value of 1.9799 with a significance level of 0.000 < 0.05. This indicates that ADD Management has a significant influence on public trust, so that (H0) is rejected and (H3) is accepted.

4. Determination Coefficient Test (R^2)

The determination coefficient (R^2) measures how well the model explains the variation in the dependent variable. The results of the determination coefficient (R^2) are as follows:

Table 11. Determination Coefficient Test (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,816[a]	,666	,658	1,658

a. Predictors: (Constant), PADD, Transparansi, Akuntabilitas

Based on the table above, it is known that the Adjusted R Square is 0.658/65.8%. This figure indicates that Budget Transparency, Financial Accountability, and ADD Management influence public trust, while the remaining 34.2% (100% - 65.8%) is influenced by other variables not examined in this study.

3.2. Discussion

No Significant Influence of Budget Transparency on Public Trust

The results of the hypothesis test conducted on the influence of Budget Transparency on public trust yielded a significance value of t equal to 0.790 > 0.05, while the calculated t value was smaller than the t table value with a value of -0.266 < 1.9799. This indicates that the Budget Transparency variable does not have a significant effect on public trust in the Colomadu district.

The results of this study on the Budget Transparency variable show no significant influence, consistent with the research conducted by Dhea & Emy (2023), which yielded a significance level of 0.812 greater than 0.05 and a calculated t-value of 0.239, which is smaller than the table t-value of 1.688. These research results are also in line with the study conducted by Jenita Pratiwi (2024), which states that transparency does not affect public trust. This contrasts with the study conducted by N Oktavia (2020), which explains that transparency significantly affects public trust.

Budget transparency is necessary but insufficient to build public trust in Colomadu District. This may be due to the public's lack of understanding of reports despite their transparency, lack of public participation, the public's negative experiences or suspicion toward the government, or because transparency is only implemented for formalities.

There is an influence of financial accountability on public trust

The results of the hypothesis test conducted on the influence of financial accountability on public trust yielded a significance value of t 0.000 < 0.05, while the calculated t-value was 3.977 > t-table 1.9799. This indicates that the financial accountability variable has a significant influence on public trust, thus statistically proving H2. This means that the better

the Financial Accountability variable, the higher the public trust variable in Colomadu District.

This finding indicates that the public values honest, responsible, and transparent financial reporting. When village officials in Colomadu District are able to account for every use of public funds openly and effectively, it can foster public trust as a form of appreciation for professional and clean management.

The results of this study align with research conducted by N. Oktavia (2020), which found a significance level of 0.00, less than 0.05, indicating that financial accountability influences public trust. The results of this study contrast with research conducted by Susliyanti & Binawati (2022), which states that financial accountability does not have a positive effect on community trust and satisfaction.

There is an influence of the use of village funds on public trust

The results of the simultaneous test showed a significance level of $0.000 < 0.05$, indicating that the variable of village fund use has a significant effect on public trust in Colomadu District. This means that the better the variable of village fund use, the higher the variable of public trust in Colomadu District. The results of this study align with the research conducted by Jenita Pratiwi (2024), which found that the management of Village Fund Allocation significantly influences community trust. These findings contrast with the results of research conducted by Khasanah & Marisan (2022), which stated that the use of Village Fund Allocation has a negative effect with a significance value of 0.804.

These findings indicate that public trust can be enhanced through effective, efficient, and needs-based management of village fund allocation. Public involvement in planning, implementation, and oversight of village fund allocation further reinforces the perception that public funds are used responsibly. With good management of village fund allocation, from planning, reporting, to budget implementation, the community feels the direct benefits of the development carried out, thereby increasing public trust in the village government in Colomadu District. This result reinforces the view that good financial management not only impacts the effectiveness of development but also plays a crucial role in building legitimacy and public trust in the village government.

4. Conclusion

The conclusions drawn from this study are as follows:

a. Budget transparency does not have a significant effect on public trust. This indicates that the openness of budget information provided by the village government in Colomadu District has not been fully utilized or understood by the community, and therefore has not been able to build significant trust.

b. Financial accountability has a positive and significant influence on public trust. The better the financial management accountability by the village government in Colomadu District, the higher the public trust in Colomadu District.

c. The use of Village Fund Allocation also has a positive and significant impact on public trust. The proper and targeted use of village funds in accordance with community needs enhances public trust in the government in Colomadu District

The recommendations that the author can offer are as follows:

a. Recommendations for the Government in Colomadu District:

   1) Improve the effectiveness of budget transparency

Although transparency has been implemented, research shows that it has not had a significant effect on public trust. Village and district-district governments need to improve the quality of budget information dissemination, not only in terms of document openness but also in terms of accessibility, understanding, and public participation in the budget planning and oversight process. Strengthening Financial Accountability

The government should improve accurate, timely, and easily understandable financial reporting, as well as conduct regular evaluations and audits. This is done to foster a sense of security and certainty among the public, enhance the government's credibility, reduce negative perceptions and suspicions among residents, and encourage active public participation.

2) Optimizing the use of Village Fund Allocations

Village Fund Allocations need to be utilized appropriately and effectively, in accordance with the priority needs of the village community. Village and district-district governments are advised to actively involve the community in the planning, implementation, and evaluation of programs funded by Village Fund Allocations.

3) Promoting financial liPromoting financial literacy among village communities in District – Districts

Socialization or training on village finances can help the community understand how the budget is managed, thereby fostering trust through understanding rather than mere perception.

b. Recommendations for Further Research:

1) Adding other variables beyond Budget Transparency, Financial Accountability, and the use of the Village Fund Allocation

With an Adjusted R^2 value of 65.8%, there are approximately 34.2% of other variables that have not been studied. Future researchers are advised to explore other factors, such as community participation, the integrity of village officials, the quality of public services, or others.

2) Using a mixed-method approach

To achieve more in-depth results, quantitative research like this can be combined with qualitative interviews or observations, thereby capturing perceptions and field realities more comprehensively.

3) Conducting cross-regional research

Similar research can be expanded to other districts or districts to determine whether the results are consistent, as well as to observe differences in influence between regions with different social characteristics.

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