The influence of accountability, transparency, and compliance in village fund management regulations on the performance of the neighborhood empowerment institution (LPMK) in Bengkulu city

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Article Info	ABSTRACT
Keywords: accountability, transparency, policy compliance, LPMK	Research on the impact of accountability, transparency, and policy compliance on the performance of Neighborhood Consultative Bodies (LPMK) in Bengkulu City is limited. This study employs a quantitative census approach using questionnaires for data collection and SPSS software for analysis. Results confirm the validity of the research instruments. Findings reveal that while accountability and transparency affect LPMK performance, policy compliance does not.
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INTRODUCTION

in [1] it is stated that the definition of a "kelurahan" is a part of the district as a subunit of the district itself. A "kelurahan" is responsible for the administration within its area and is led by a head called a "lurah." Its main tasks include carrying out functions delegated by the district head, such as empowering and serving the community, maintaining public order, as well as caring for public facilities and infrastructure..

"Program Satu Miliar Satu Kelurahan (SAMISAKE)" is a government assistance program in Indonesia aimed at boosting the local economy at the neighborhood level. This program is being implemented in the city of Bengkulu and is regulated within the framework of [2] The program aims to provide funding and support for community development initiatives at the local level. It involves two primary activities: constructing facilities and infrastructure at the neighborhood level and empowering the residents in that area. In addition to focusing on physical development, the neighborhood fund is also dedicated to community empowerment activities with the goal of enhancing the capacity and abilities of local residents, as well as optimizing the potential of the resources within the neighborhood.

he allocation of neighborhood funds must be transparent, compliant with regulations, and accountable in the financial reports of the neighborhood. These funds are used to support community empowerment activities through planned development discussed in the Neighborhood Development Planning Meeting (Musrenbang). According to the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic

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of Indonesia [3] , compliance with regulations, accountability, and transparency are crucial principles in establishing performance parameters for an institution. Therefore, accountability, transparency, and regulatory compliance in managing neighborhood funds are highly correlated with the performance of the Neighborhood Consultative Body (LPMK).

The research conducted by [4] found that accountability and transparency in Local Financial Management affect the performance of Local Government Organizations (OPD). The results of [5] emphasize that accountability plays a crucial role in public financial oversight by the council. The findings of [6] indicate that accountability and transparency in budgeting have a positive impact on performance-based budgeting in Local Government Organizations (OPD). According to [7] , their research results show that transparency, accountability, and community participation have a significant impact on the management of Village Fund Budgets (ADD). Meanwhile, research by [8] asserts that accountability influences financial management performance. However, the results of [9] 's research found that accountability does not have a significant influence on the performance of Regional Work Units (SKPD/OPD) in the government of Bengkulu Province, while transparency in the budgeting process in those SKPD/OPD has a positive and significant impact on their performance. The higher the commitment or belief of an individual in maintaining their membership position in an organization, the higher their motivation to work, which impacts their performance for the organization or agency [10] Adherence to government policies serves as an indicator in improving the success of an organization or agency's performance [11]. The research results of [12] indicate that compliance with regulations affects the performance of government agencies. If the level of regulatory compliance increases, the performance of the personnel can also improve.

Previous research on fund management in an Indonesian institution has shown that accountability and transparency are crucial to ensure effective and efficient fund utilization. However, research on how accountability, transparency, and regulatory compliance in managing neighborhood funds affect the performance of Neighborhood Consultative Bodies (LPMK) in Bengkulu City remains limited. Therefore, researchers are interested in analyzing the influence of accountability, transparency, and policy compliance in managing neighborhood funds on the performance of LPMK in Bengkulu City. The research sample will be drawn from all chairpersons of the Neighborhood Empowerment Institutions (LPMK) in Bengkulu City. After conducting interviews with several LPMKs in Bengkulu City, it was evident that transparency in fund management and allocation still needs improvement, such as displaying information related to fund management for projects in easily accessible public areas.

Given the provided context and the specified research focus, the research problem formulation for this study is:
1. Does the accountability in managing neighborhood funds affect the performance of the Neighborhood Empowerment Institutions (LPMK) in Bengkulu City?
2. Does the transparency in managing neighborhood funds influence the performance of the Neighborhood Empowerment Institutions (LPMK) in Bengkulu City?

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3. Does compliance with regulations in managing neighborhood funds impact the performance of the Neighborhood Empowerment Institutions (LPMK) in Bengkulu City?

Literature Review

Stewardship Theory

Stewardship theory, as outlined by [13] , depicts a manager who prioritizes organizational goals over personal objectives, acting as a custodian steering towards the achievement of primary objectives in line with the organization's vision. Research perspectives [14] suggest that the agency theory (stewardship theory) encourages management to demonstrate a high level of integrity towards the organization's collective interests rather than fulfilling individual interests.

Neighborhood Fund

In [1] Article 30, paragraphs (1) to (3), specifies that a neighborhood, in managing its finances, receives budget allocations incorporated into the District's budget under the neighborhood budget section to be utilized in accordance with legal provisions

Accountability

Accountability is the government's responsibility in regulating resources, providing reports, and communicating all activities and programs related to resource utilization to the public as the trusting authority [12]. According to the stewardship theory, stewards act in the best interest (responsibility) of the organization rather than individual interests.

Transparency

Transparency can be defined as information related to institutional performance presented through mass media, enabling understanding and utilization by the public [15]. Openness is key for officials as stewards in every report provided based on the stewardship theory.

Compliance with regulations

Compliance with regulations or legislation manifests organizational loyalty to policies consistently formed by state authorities, enabling the government to achieve good performance accountability [16]. According to the stewardship theory, government officials believe they are developers within the organization or institution.

Performance of the Neighborhood Empowerment Institution (LPMK)

Performance is the result of work that has received recognition, indicating that the achieved performance aligns with the set targets [17] LPMK has the duty to plan, implement, and supervise neighborhood development as a steward, adhering to prevailing regulations for the organization's interests [15].

Conceptual Framework

There is a relationship between transparency, accountability, and compliance with regulations in fund management at the neighborhood level that contributes to the performance of the Neighborhood Empowerment Institution (LPMK). Based on literature reviews and several previously conducted studies, the conceptual framework can be explained as follows:
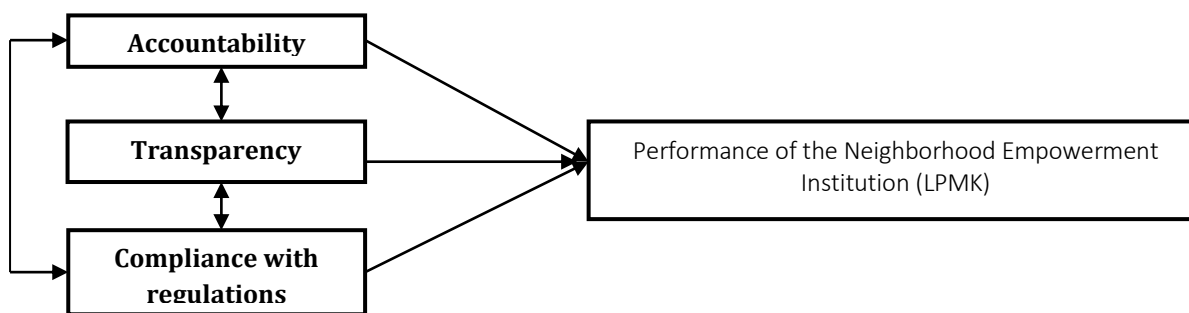
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Image 1 Conceptual Framework

Hypothesis

Hypothesis is a provisional answer or conjecture to the formulation of a research problem.[18]. Temporary here means the answer provided is based on relevant theory, not yet on empirical facts obtained through data collection.

Based on the above conceptual framework, the author proposes the research hypothesis as follows:

H1 : Accountability has a positive impact on Neighborhood Fund Management regarding the performance of the Neighborhood Empowerment Institution (LPMK) in Bengkulu City.

H2 : Transparency has a positive impact on Neighborhood Fund Management regarding the performance of the Neighborhood Empowerment Institution (LPMK) in Bengkulu City.

H3 : Compliance with regulations has a positive impact on Neighborhood Fund Management regarding the performance of the Neighborhood Empowerment Institution (LPMK) in Bengkulu City.

METHOD

Types of research

The research method applied in this study is a quantitative method using a census approach. A census study refers to sampling from the entire population group, then utilizing questionnaires as a tool to collect data[19].

Population and Sample

The population for this research comprises all chairpersons of the Neighborhood Empowerment Institutions (LPMK) in Bengkulu City, totaling 67 institutions. This study employs the entire population as its sample, adopting a census method. This approach was chosen due to the relatively small and accessible population.

Location and Time of Research

Location and Time of Research This research was conducted Bengkulu City, Research time will be carried out during operational hours, namely 08.00-16.00 WITA in August 2023 –November 2023.

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Type and Data Sources

This study utilizes primary data collected through a questionnaire method. The questionnaire, consisting of a list of questions, was distributed to respondents the chairpersons of LPMK in each neighborhood in Bengkulu City involved in the neighborhood fund management process.

Operational Definitions and Variable Measurement

Table 1. Instrument of research

Variable	Instrument
Accountability	1. Task performed well 2. Law/sanctions 3. Better service 4. Responsibility and timeliness
Transparency	1. Accessibility 2. Publicity 3. Transparency
Compliance with regulations	1. Compliance with accountability implementation 2. Consequences of violating regulations 3. Compliance with financial reporting regulations and regional employee performance
Performance	1. Outcomes derived from organizational member behavior 2. Success of an organization 3. Achievements produced by the organization

Sumber : [16] [20], [21],

Measurement Scale

The questions in this research questionnaire are measured using a Likert scale with 5 points. Assessments range from point 1 to point 5, respectively representing: 1 for Sangat Tidak Setuju (STS)', 2 for ' poin 2 Tidak Setuju (TS)', 3 for Setuju (S)', 4 for 'Agree (A)', and 5 for 'Sangat Setuju (SS)'.

Data Analysis Method

The data analysis method in this research involves testing data quality, classic assumption tests, and hypothesis testing using the IBM SPSS Statistics 29.0.1.0 software to analyze the collected data.

RESULT AND DISCUSSION

In this research, the researcher focuses on the Neighborhood Empowerment Institutions (LPMK) in Bengkulu City. The data processing through questionnaires comprises 11 statements for variable X1 (Accountability), 7 statements for variable X2 (Transparency), 6 statements for variable X3 (Compliance in Policy), and 7 statements for variable Y (LPMK Performance). The questionnaires are distributed to 67 respondents according to the

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sample, and they will be analyzed using the Likert Summated Ratings scale to ensure valid and reliable results.

Table 2. Validity Test Results

Variable	Questions	Person correletion	r table	Sig (2 tailed)	Result	Conclusion
ACCOUNTABILITY (X 1)	X 1.1	0.678	0.3081	0.000	r result > r	valid
	X 1.2	0.932	0.3081	0.000	table	valid
	X 1.3	0.827	0.3081	0.000	r result > r table	valid
	X 1.4	0.821	0.3081	0.000	r result > r table	valid
	X 1.5	0.719	0.3081	0.000	r result > r table	valid
	X 1.6	0.742	0.3081	0.000	r result > r	valid
	X 1.7	0.749	0.3081	0.000	table	valid
	X 1.8	0.699	0.3081	0.000	r result > r	valid
	X 1.9	0.830	0.3081	0.000	table	valid
	X 1.10	0.790	0.3081	0.000	r result > r table	valid
					r result > r table	
					r result > r table	
					r result > r table	
	X 1.11	0.678	0.3081	0.000	r result > r table	valid
TRANSPARANCY (X 2)	X 2.1	0.836	0.3081	0.000	r result > r table	valid
	X 2.2	0.720	0.3081	0.000	r result > r table	valid
	X 2.3	0.708	0.3081	0.000	r result > r table	valid
	X 2.4	0.820	0.3081	0.000	r result > r table	valid
	X 2.5	0.650	0.3081	0.000	r result > r table	valid
	X 2.6	0.792	0.3081	0.000	r result > r table	valid
	X 2.7	0.747	0.3081	0.000 0.000	r result > r table	valid
REGULATORY COMPLIANCE (X 3)	X 3.1	0.836	0.3081	0.000	r result > r table	valid
	X 3.2	0.720	0.3081		r result > r table	valid
	X 3.3	0.708	0.3081	0.000	r result > r	valid

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				table	
X 3.4	0.820	0.3081	0.000	r result > r table	valid
X 3.5	0.650	0.3081	0.000	r result > r table	valid
X 3.6	0.792	0.3081	0.000	r result > r table	valid
Y 1	0.647	0.3081	0.000	r result > r table	valid
Y 2	0.798	0.3081	0.000	r result > r table	valid
Y 3	0.624	0.3081	0.000	r result > r table	valid
Y 4	0.682	0.3081	0.000	r result > r table	valid
Y 5	0.618	0.3081	0.000	r result > r table	valid
Y 6	0.772	0.3081	0.000	r result > r table	valid
Y 7	0.682	0.3081	0.000	r result > r table	valid

(Row label spanning left side: LPMK PERFORMANCE (Y))

Source: IBM SPSS Statistics 29.0.1.0 Output Results (2023)

Based on Table 2, the validity test results for all four research instruments show that the obtained 'r' value is greater than the table value, with the table 'r' set at 0.3081, confirming their validity.

Table 3. Reliability Test

Variable	Cronbach's Alpha	Criteria	Result	Conclusion
ACCOUNTABILITY (X 1)	0.928	0.60	cronbach's>criteria	reliable
TRANSPARANCY (X 2)	0.873	0.60	cronbach's>criteria	reliable
COMPLIANCE WITH POLICY (X 3)	0.933	0.60	cronbach's>criteria	reliable
LPMK PERFORMANCE (Y)	0.842	0.60	cronbach's>criteria	reliable

Source: IBM SPSS Statistics 29.0.1.0 Output Results (2023)

Based on table 3 above, the results of the reliability test show that the Cronbach's Alpha value for each variable is greater than criteria (0.60). This shows that each item of statement used in this study is reliable and can be used as a measuring tool that can be used.

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Table 4. Normality Test Results (Kolmogorov-Smirnov Test)

Variable	VIFValue	Criteria	Result	Conclusion
Unstandardized Residual	0.077	0.050	significance value>criteria	normal

Source: IBM SPSS Statistics 29.0.1.0 Output Results (2023)

Based on table 4 above, the results of the normality test show that the Kolmogrov Smirnov significance value is 0.077> 0.05, it can be conclude d that the variables in this study are normally distributed or the assumptions of normality and can be continued.

Table 5. Multicollinearity Test Results

Variable	VIF Value	Criteria	Result	Conclusion
ACCOUNTABILITY (X 1)	5.486	10	VIF Value>criteria	No Multicollinearity
TRANSPARANCY (X 2)	5.543	10	VIF Value>criteria	No Multicollinearity
COMPLIANCE WITH POLICY (X 3)	1.042	10	VIF Value>criteria	No Multicollinearity

Source: IBM SPSS Statistics 29.0.1.0 Output Results (2023)

Table 4 above shows the results of the multicollinearity test show that the VIF value greater than criteria, meaning that there are no symptoms of multicollinearity in the regression model.

Data analysis

Model Feasibility Test (F Test)

Table 5. f test

F Count	Sig (2 tailed)	Criteria	Result	Conclusion
39.514	0.001	0.05	Sig ≤ 0.05	Significant

Source: IBM SPSS Statistics 29.0.1.0 Output Results (2023)

Table 5 above shows the results of the model feasibility (f test) test in this study (can be seen in table) show a significance value of 0.001 less than 0.05 and f count greater than 0,05, so it can be concluded that the variables accountability, transparancy, and compliance with policy ethics have an influence on LPMK performance.

Hypothesis Test (T Test)

Table 6. t test

Variable	Coefficient	T Count	Sig. Value	Criteria T	Criteria Sig.
X 1 → Y 1	0.483	2.778	0.007	1.670	0.050
X 2 → Y 1	0.349	1.999	0.048	1.670	0.050
X 3 → Y 1	0.026	0.349	0.728	1.670	0.050

Source: IBM SPSS Statistics 29.0.1.0 Output Results (2023)

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Based on table 6 the t test that the variables of accountability, transparancy, and compliance with policy have a significant effect on employee performance variables on LPMK performance.

1. The first hypothesis is that accountability care has an effect on LPMK performance, as evidenced by a significant value of 0.007. This shows that the significant value of 0.007 ≤ of 0.05 with a coefficient value of 2.778 greater than criteria of T means that accountability has a positive effecton LPMK performance.

2. The second hypothesis is that transparancy has an effect on LPMK performance, this can be seen from the significant value of 0.048 where the significant value is smaller than 0.05 with a coefficient value of 0.349, it can be concluded that transparancy has a positive LPMK performance.

3. The third hypothesis is that compliance with policy influences LPMK performance, with a significant value of 0.728, greater than 0.05. This shows that there is a relationship between LPMK performance with a coefficient value of 0.026, so the auditor's ethics has a negative effect on LPMK performance.

Table 7 Simultaneous Determination Coefficient Testing

Testing	R Square	R Square (%)
1	0.653	65.3

Source: IBM SPSS Statistics 29.0.1.0 Output Results (2023)

The coefficient of determination is a test tool used to determine the influence of the independent variables on the dependent variable. In this study the independent variables are due accountability, transparancy, and compliance with policy and the dependent variable is LPMK performance. Based on the table 6, it can be seen that the R Square value is 0.653 or 65.3%, meaning that the three independent variables, namely accountability, transparancy, and compliance with policy, have an influence or contribution of 65.3%, on LPMK performance, while for 34.7% explained by other factors.

CONCLUSION

The research findings indicate that accountability and transparency have an impact on the performance of the Neighborhood Empowerment Institutions (LPMK) in Bengkulu City. However, compliance with policies does not affect the performance of the Neighborhood Empowerment Institutions (LPMK) in Bengkulu City. This study has several limitations, such as distributing the instruments only in hardcopy format without conducting interviews and the research population not including key figures within the neighborhood like the head, treasurer, and secretary. Therefore, it is suggested that future research incorporate interviews as a research method to obtain more comprehensive results.

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