

Analysis Level of Accountability, Transparency and Community Participation on the Effectiveness Management of Regional Head Election Grants at the General Election Commission Work Unit

Olina Theresia¹, Ramdany², Ety Puji Lestari³

^{1,2,3}KPU, Kabupaten Karawang, STIE Muhammadiyah Jakarta, Universitas Terbuka Pondok Cabe, Indonesia
 Corresponding Email: ramdany2012@gmail.com
olina_kpu@yahoo.co.id, ettypl@ecampus.ut.ac.id

Abstract

This study aimed to analyze the effect of accountability, transparency and public participation on the effectiveness of grants elections local in-unit Election Commission work. The population in this study were all treasurers appointed by the General Elections Commission. Research This Is descriptive quantitative research with analysis method Multiple Linear Regression using SPSS software. The results of this study indicate that the level of accountability partially has a significant effect on the effectiveness of the management of grant funds. Transparency partially does not significantly affect the effectiveness of the management of grant funds. Partial community participation has a significant effect on the effectiveness of the management of grant funds. The level of accountability, transparency and community participation simultaneously has a significant effect on the management of grant funds.

Keywords

accountability; transparency; community participation; effectiveness



I. Introduction

Pilkada has been held four times, starting in 2015, 2017, 2018 and finally the 2020 Pilkada. The 2015 Pilkada was held simultaneously for regions whose term of office of regional heads ended in 2015. The simultaneous regional head election system in 2015 was held for the first time in Indonesia. The voting will be held simultaneously on December 9th 2015. In 2015 272 regions held Pilkada. The existence of the government is closely related to the function of public service (Karyono, 2019).

Table 1. List of *Pilkada* Organizers 2015 - 2020

Year	Number of Regions <i>PILKADA</i>	List Voters of <i>PILKADA</i> Regional
2015	269 Regions	9 Provinces 224 Regencies 36 Cities
2017	101 Regions	7 Provinces 76 Regencies 18 Cities
2018	171 Regions	17 Provinces 115 Regencies 39 Cities

Source: KPU Election Information

Based on KPU data (2019), The simultaneous regional elections in 2017 have been approved by the Central Government for the election budget of Rp. 4.437 trillion. The funds used up in the Pilkada were Rp 2.676 trillion, or around 75% of the budget prepared by the government. In the 2018 regional elections, the funds submitted by the KPU to the Central Government were around Rp. 14 trillion and were approved. The budget used in the 2018 regional elections is Rp. 11.4 trillion.

One of the Pilkada held in 2018 was the election of the Governor and Deputy Governor of Central Java Province. The electoral district in Central Java consists of 7 regencies/cities with 573 sub-districts. The 7 regencies that held simultaneous regional elections in Central Java included Banyumas, Temanggung, Kudus, Karanganyar, Tegal, Magelang, and Tegal Regencies. Pilkada Central Java has an election budget of Rp. 992.241.792.000,- of the budget proposed of Rp. 1,131,467,752,475,- (election info.kpu.go.id, 2018). The following details the elections Budget Central Java in 2018:

Table 2. Details Budget Central Java Election 2018 (In Rupiah)

No	Name Unit	ProposedBudget	Approves Budget inn
1.	Central Java	1131467752475.00	992,241,792,000.00
2.	Banyumas	28,433,983,000.00	22,450,000.00
3.	Karanganyar	19,477,830,713.00	17,000,000,000.00
4.	City of Tegal	18,904,864,200.00	6,392,000,000.00
5.	Kudus	15,404,827,193.00	15,059,510,000, 00
6.	Magelang	28,864,600,000.00	28,864,600,000.00
7.	Tegal	37,447,513,295.00	24,958,257,395.00
8.	Temanggung	33,336,117,271.00	22,254,041,500.00

Source: Infopemilu.kpu.go.id (2018)

Based on the Examination Results Report (LHP) of the Republic of Indonesia BPK regarding the report on the management of cash funds and grants at the KPU, there are still weaknesses in accountability in the management of cash funds and grants caused by among others by the difference in the recording that the financial statements are used by the account used to receive cash and cash book cash (BKU) and expenditures/expenses that can not be accounted for by the working unit KPU (LHP BPK 2015, 2017 and 2018)

The situation also shows that the management of grant funds in several KPU work units (satker) has not been transparent and meets the requirements for accountability for the use of grant funds. The management of the grant funds is not following the Regulation of the Minister of Finance No. 271/PMK.05/2014 concerning the Accounting and Reporting System for Grants, Minister of Finance Regulation No. 89/PMK.05/2016 concerning Procedures for Management of Direct Grants in the Form of Money for the Election of Governors, Regents and Mayors and KPU Decree No. 202/KU.05-Kpt/02/KPU/XI/2017, regarding the Amendment to the Decree of the General Election Commission (KPU) of the Republic of Indonesia No. 88/Kpts/KPU/2016 regarding the Technical Guidelines for the Management, Distribution and Accountability of the Use of the Grant Budget for Election of Governor and Deputy Governor, Regent and Deputy Regent and/or Mayor and Deputy Mayor.

Based on the BPK Compliance LHP, several things need to be improved by the KPU, including increasing accountability and transparency in the management of Pilkada grant funds. The weakness of the Pilkada budget accountability will impact the quality of the KPU's budget accountability. Three aspects emphasize using the state budget: economic, efficiency, and effectiveness.

Effectiveness in the use and management of funds carried out by the KPU must comply with the regulations stipulated in Government Regulation of the Republic of Indonesia No. 10 of 2011, which is explained in article 2 that the Grant Receipt must meet the principles, be accountable, transparent, effective and efficient, not accompanied by political ties, prudence, and not have any activities that can damage the stability of the security of the State.

Government grants (Grant Funds) are all forms of state revenue such as foreign exchange in rupiah, goods, rupiah, services and/or securities obtained through the grantor, which does not need to be repaid originating from within the country or abroad. The management of grant funds managed by the KPU is regulated in the Decree of the General Election Commission of the Republic of Indonesia (KPU-RI) No. 202/KU.05-Kpt/02/KPU/XI/2017 regarding the Amendment to the Decree of the KPU of the Republic of Indonesia Number 88/Kpts/KPU/2016 concerning Technical Guidelines for the Management, Distribution and Accountability of the Use of Grants Budget for Election of Governor and Deputy Governor, Regent and Deputy Regent and or Mayor and Deputy Mayor.

This study focuses on the determinants that affect the effectiveness of grant funds at the KPU Unit. The alleged determination is accountability, transparency and community participation.

II. Review of Literature

2.1 Problem Formulation

The report included in the BPK Audit Report shows that there are several irregularities in the management, distribution and responsibility for using election funds in the election of the Governor and Deputy Governor of Central Java Province. First, the excess money from the treasurer is not channelled to those who have rights, and the treasurer should immediately return the excess money to the state treasury. Second, the weakness of control and supervision in the financial management mechanism, the weakness of control by the expenditure treasurer, shows that verification is not carried out on the evidence of expenditure accountability so that the value can be calculated in real terms.

To empirically test the factors that influence the effectiveness of grant funds in the election of Governor and Deputy Governor in Central Java Province, the research problem studied is the factors that affect KPU grant fund management effectiveness.

In the description above, namely the background and the formulation of the problem (research problem), the research questions in this study are:

- a. How does accountability affect the effectiveness of the management of Pilkada grant funds
- b. How does transparency affect the effectiveness of the management of Pilkada grant funds
- c. How does community participation affect the effectiveness of fund management Pilkada grants

2.2 Research Objectives

Looking at the description of the problem formulation above that has been submitted, the objectives in this study are:

- a. To analyze the relationship of accountability to the effectiveness of the management of Pilkada grant funds
- b. To analyze the relationship of transparency to the effectiveness of the management of Pilkada grant funds
- c. To analyze the relationship of community participation to the effectiveness of the management of grant funds Pilkada

2.3 Conceptual Framework and Hypothesis Development

Agency theory deals with agency relationships. Agency theory refers to the contractual relationship between the principal and the agent. One party, as the principal, gives a mandate to another party (agent) to work. Agency theory states that management in organizations is an agent for stakeholders (shareholders), acts based on full awareness for their interests (self-interest), and acts as a prudent entity following regulatory principles (Solihin, 2008). Agency theory aims to answer agency problems, which arise between parties with different goals and divisions of labour.

The unequal goals between the principal and the agent can cause agency problems. Fama and Jensen (1983) argue that government operations are managed through a decision-making system that separates the administrative and supervisory functions. The gap between the ability to plan and implement company policies and the ability to approve and oversee the crucial decisions of an organization creates a conflict of interest between the parties.

Effectiveness comes from the word practical, which defines achieving predetermined goals. Effectiveness is always related to the relationship between expected results and achieved results. Effectiveness can be assessed in various ways and closely relates to efficiency. Gibson & Fields (1984) states that effectiveness is the context of organizational behaviour related to production, quality, efficiency, flexibility, satisfaction, excellence and development.

Accountability is a step by the government to account for all programs run and the costs incurred in implementing these programs (Mardiasmo 2009). Every budget management, both incoming and outgoing, requires accountability to ensure the efficiency and effectiveness of the budget. Therefore, the existing accountability systems require the government to manage the budget as possible in order to achieve effective budget management.

Agency theory related to accountability is a typical type of responsibility for organizing regional head elections. In this study, the elections were held in the province of Java Central. Accountability shows responsibility in the implementation of Pilkada activities in Central Java Province. Therefore, with increasing accountability, the better the effectiveness of the management of grant funds for implementing the regional head election.

Several studies confirm a positive relationship between accountability and effectiveness. For example, Siraj, (2012), Brewer et al. (2007) and DeMatteo et al. (1994) both find that accountability is positively and correlated significantly with accountability. Likewise in the research that has been done by Akhmadi (2014), Herman & Yohannis (2018), Paranoan (2017) and Rakhmawati, (2018) show the results of the same study that accountability has a positive and significant effect on effectiveness. Based on the description above, the hypothesis can be formulated as follows:

H1: Accountability has a positive effect on the effectiveness of the Regional Head Election Grant Fund Management (Pilkada)

Transparency is a form of openness when the government provides information to those who need information about its activities in resource management (Mardiasmo, 2002). Transparency is an essential aspect of good governance. Good governance requires openness, participation, and easy access to government activities for the wider community. The openness and availability of management information affect the achievement of many other indicators (Umami and Nurodin, 2017).

Several studies confirm a positive relationship between accountability and effectiveness. For example, Tu et al. (2016) found that transparency significantly increases effectiveness. Norman et al., (2010) and Moralista et al., (2015), Akhmadi, (2014); Putra and

Rasmini, (2019); Rakhmawati, (2018). Moreover, Windarti, (2015) showed similar results, namely that transparency has a positive and significant impact on effectiveness. Based on the description above, the proposed hypothesis is:

H2: Transparency has a positive effect on the effectiveness of the Management of Regional Head Election Grants (Pilkada)

Community participation is community involvement in government activities to influence evaluating and monitoring government performance and minimizing abuse of power. Achieving an adequate budget requires citizen participation in determining budget guidelines and policies (Utami and Efrizal, 2013).

Several studies confirm a positive relationship between accountability and effectiveness. For example, Lombardy et al. (2018) reported that community participation strongly influences effectiveness. Likewise, Pardani and Damayanthi, (2017) and Madra, (2014) show that community participation has a significantly positive effect on effectiveness. Zakaria (2019) also found that community participation had a significant positive effect on effectiveness. Based on the description above, the proposed hypothesis is:

H3: Community participation has a positive effect on the effectiveness of the Regional Head Election Grant Fund Management (Pilkada)

III. Research Methods

The type of research is quantitative, namely research that emphasizes testing theories by measuring research variables with numbers that aim to test the hypothesis.

The population of this study is the Provincial, Regency and City KPU in Central Java Province, which held the Election of Governor and Deputy Governor of Central Java in 2018. The following is the data for organizing the Election of Governor and Deputy Governor of Central Java in 2018. The number of Regency and City KPU Organizing the Election of Governor and The Deputy Governor of Central Java in 2018 was multiplied by one person who served as treasurer from members of the KDP secretariat with a total population of 573.

The sampling technique (sampling) is how to choose a sufficient number of elements from a population that allows the generalization process of research results. The number of samples in this study was determined using the solving formula.

$$148.2536 = \frac{573}{1+573(0.05^2)}$$

Based on the results of the above calculation, the number of samples as respondents in this study amounted to 148 Secretariat of the District Election Committee who worked as the treasurer of the *Pilkada* at the Regency and City KPU in Central Java Province in the *Pilkada* Governor and Deputy Governor of Central Java in 2018.

Testing The Instrument was research carried out using validity and reliability tests. Data analysis was carried out using techniques of multiple regression analysis. They tested data from each variable and regression multiple analysis using SPSS (*Statistical Product and Service Solutions*).

The equation of the multiple linear regression model in this study is as follows:

$$Y_t = a +_1 X_1 +_2 X_2 +_3 X_3 + e.$$

Description:

Y_t = Dependent variable Effectiveness of KPU Grant Fund Management (Y)

a = Constant

$1 \dots 3$ = coefficient Regression Of variable $X_1 \dots X_3$

X_1 = Accountability

X_2 = Transparency

X_3 = Community participation

E = Error

IV. Discussion

Respondents in this study are Treasurer of Grant Fund Management in the *Pilkada* of Governor and Deputy Governor of Central Java. The sample in this study amounted to 148 respondents. The following is the data on the distribution of the questionnaire according to the identity of the respondents consisting of age, marital status, gender, and the last education of the respondents as follows:

Table 3. Summary of Characteristics of Research Respondents Profile

Characteristics	Total	Percentage (%)	Cumulative (%)
1. Age			
> 51 YEAR	14	9.5	9.5
YEAR31-40	82	55.4	64.9
41-50YEAR	52	35.1	100.0
TOTAL	148		
2. Status			
Not Married	8	5.4	5.4
Married	140	94, 6	100.0
TOTAL	148		
3. Gender			
Male	75	50.7	50.7
Female	73	49.3	100.0
TOTAL	148		
4. Last Education			
Diploma	19	12.8	12.8
Magister	38	25.7	38.5
Undergraduate	83	56.1	94.6
SMA/SMK	8	5.4	100.0
TOTAL	148		

Source: Primary Data Processed (2021)

Age 148 respondents in the 2018 Central Java *Pilkada* dominated by respondents aged 31 to 40 years, totalling 82 respondents or 55.4%. At 41 to 50 years, there were 52 respondents or 35.1%. At more than 50 years, there were 14 respondents or 9.5%.

The family status of 148 respondents in the 2018 Central Java *Pilkada* was dominated by married respondents, amounting to 140 respondents or 94.6%. Respondents who are not married are 8 or 5.4%.

Respondents dominated the gender of 148 respondents in the 2018 Central Java *Pilkada*, with the male gender totalling 75 respondents or 50.7%. Respondents of female sex amounted to 73 respondents or 49.3%.

Respondents dominated the last education of 148 respondents in the 2018 Central Java *Pilkada* with a Bachelor's education level, totalling 83 respondents or 56.1%. Respondents with a Masters level of education amounted to 38 respondents or 25.7%. Respondents with a Diploma education level were 19 respondents or 12.8%.

Descriptive analysis was conducted to provide an overview of the research variable data. This study analyzes the categorization of variables, namely the proportion of respondents' answers, the average value, standard deviation, and the correlation coefficient between variables. Table 4 shows a descriptive analysis of research respondents' responses to each indicator of the questionnaire questions:

Table 4 Description of Respondents' Responses

	Minimum	Maximum	Mean	Std. Deviation
Effectiveness	1	5	4.2899	0.54980
Accountability	3	5	4.3527	0.50081
Transparency	2	5	4.1561	0.60116
Community Participation	3	5	4.4216	0.52677

Source: Primary Data Processed (2021)

Effectiveness Variability in table 4.2 shows that with data, 148 respondents have a minimum value (1.60) and a maximum value (5.00), with a mean or average (4.2899) and a standard deviation of (0.54980). Respondents' responses indicate that the effectiveness of the respondents is relatively high because the average value is above the theoretical mean (3,300). This means that respondents tend to have high effectiveness in managing *Pilkada* Grant funds.

The accountability variable in table 4.2 shows with data 148 respondents have a minimum value (3.00) and a maximum value (5.00), with a mean or average (4.3527) and a standard deviation of (0.50081). Respondents' responses indicate that the perceived accountability of respondents is relatively high because the average value is above the theoretical mean (4,000). This means that respondents tend to have a high sense of accountability or responsibility in managing *Pilkada* Grant funds.

Transparency variable in table 4.2 shows with data 148 respondents have a minimum value (2.40) and a maximum value (5.00), with a mean or average (4.1561) and a standard deviation of (0.60116). Respondents' responses indicate that the perceived transparency of respondents is relatively high because the average value is above the theoretical mean (3,700). This means that respondents tend to have an open nature in the management of *Pilkada* Grant funds.

The Community Participation variable in table 4.2 shows that with data, 148 respondents have a minimum value (3.00), and a maximum value (5.00), with a mean or average (4.4216) and a standard deviation of (0.52677). Respondents' responses indicate that the perceived community participation of respondents is relatively high because the average value is above the theoretical mean (4.00). This means that respondents tend to continually provide opportunities for the community to implement the *Pilkada* with the existence of a grant fund in the implementation.

The validity of the questionnaire given to respondents in this study used *Pearson's product-moment correlation* with the help of IBM SPSS version 25 software. Validity testing was carried out by correlating the score of the question items with the total score. The following is the *output* of validity testing to 148 respondents to determine the level of validity of the research instrument.

Table 5. Summary of X1 Variable Validity Test - Accountability

Item	Value Correlation / R Count	Sig.	Rtabel	Criteria
A.1	0.695	0.000	0.1357	Valid
A.2	0.670	0.000	0.1357	Invalid
A.3	0.802	0.000	0.1357	Invalid
A.4	0.620	0.000	0.1357	Valid
A.5	0.670	0.000	0.1357	Invalid
A.6	0.758	0.000	0.1357	Valid
A.7	0.721	0.000	0.1357	valid
A.8	0.698	0.000	0.1357	invalid
A.9	0.731	0.000	0.1357	valid
A.10	0.728	0.000	0.1357	invalid

Source: Primary Data Processed (2021)

Overall Accountability question items (X1) consisting of A.1 through A.10 shows each -each r count > r table (0.1357) and has a significance value of Sig. (2-tailed) <0.05. This means that from 148 samples in the study, it shows that the ten items of Accountability variable questions are valid and have been tested for validity to be used in further research.

Table 6. Summary of X2 Variable Validity Test -Transparency

Grain	Value Correlation / R Calculate	Sig.	rtabel	Criteria
T.1	0.540	0.000	0.1357	Valid
T.2	0.679	0.000	0.1357	Invalid
T.3	0.793	0.000	0.1357	Invalid
T.4	0.538	0.000	0.1357	Valid
T.5	0.673	0.000	0.1357	Invalid
T.6	0.662	0.000	0.1357	Valid
T.7	0.829	0.000	0.1357	Valid
T.8	0.526	0.000	0.1357	Valid
T.9	0.784	0.000	0.1357	Valid
T.10	0.780	0.000	0.1357	Valid

Source: Primary Data Processed (2021)

Overall Transparency question items (X2) consisting of T.1 to T.10 show each -each r count > r table (0.1357) and has a significance value of Sig. (2-tailed) <0.05. This means that from 148 samples in the study, it shows that the 10 item questions on the Transparency variable are valid and have been tested for validity to be used in further research.

Table 7. Summary of X3 Variable Validity Test - Community Participation

Item	Value Correlation / R Count	Sig.	rtabel	Criteria
PM.1	0.778	0.000	0.1357	Valid
PM.2	0.740	0.000	0.1357	Invalid
PM.3	0.788	0.000	0.1357	Invalid
PM.4	0.793	0.000	0.1357	Valid
PM.5	0.788	0.000	0.1357	Invalid
PM.6	0.745	0.000	0.1357	Valid
PM.7	0.717	0.000	0.1357	valid

PM.8	0.629	0.000	0.1357	valid
PM.9	0.718	0.000	0.1357	valid
PM.10	0.802	0.000	0.1357	valid

Source: Primary Data Processed (2021)

Overall, Community Participation question item (X2) consists of the PM.10 PM.1 shows each r count $>$ r table (0.1357) and has a significance value of Sig.(2-tailed) $<$ 0.05. This means that from 148 samples in the study, it shows that the ten questions on the Community Participation variable are valid and have been tested for validity to be used in further research.

Table 8. Summary of Y Variable Validity Test - Effectiveness

Items	Value Correlation / RCalculate	Sig.	rtabel	Criteria
E.1	0.696	0.000	0.1357	Valid
E.2	0.751	0.000	0.1357	Valid
E.3	0.807	0.000	0.1357	Invalid
E.4	0.829	0.000	0.1357	Valid
E.5	0.312	0.000	0.1357	Invalid
E.6	0.729	0.000	0.1357	Invalid
E.7	0.675	0.000	0.1357	Valid
E.8	0.711	0.000	0.1357	Valid
E.9	0.756	0.000	0.1357	Valid
E.10	0.700	0.000	0.1357	Valid

Source: Primary Data Processed (2021)

Overall effectiveness question items (Y) consisting of E.1 to E.10 show each -each r count $>$ r table (0.1357) and has a significance value of Sig. (2-tailed) $<$ 0.05. This means that from 148 samples in the study, it showed that the ten items of Effectiveness variable questions were valid and tested for validity to be used in further research.

The reliability test of the questionnaire was carried out using the technique *Cronbach Alpha*. Reliability testing will be carried out using *Cronbach's alpha* (Sekaran & Bougie, 2016), which is based on:

Cronbach alpha 0.80 – 1.00: good reliability.

Cronbach alpha 0.60 – 0.79: reliability is accepted.

Cronbach alpha $<$ 0.60: poor reliability.

The following are the results of data processing for each research variable carried out in the reliability test:

Table 9. Output Results of Data Reliability Test Variable X1–Accountability

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
A.1	39.01	21.265	0.624	0.867
A.2	38.84	21.865	0.606	0.869
A.3	39.20	19.074	0.728	0.857
A.4	19.580 0.460		39.89	0.890

A.5	20.808	0.579	0.869			39.26
A.6	20.268	0.688			39.18	0.861
A.7	20.674		39.08		0.646	0.865
A.8	21.480		38.95		0.634	0.867
A.9	39.07		20.853		0.663	0.864
A.10	39.26		20.019		0.641	0.865

Source: Primary Data Processed (2021)

The results of the testing output *Cronbach's Alpha* in table 10 above mean that the average value of *Cronbach's Alpha* for the 10 item questionnaire on the Accountability variable is 0.879. This means that according to the reliability criteria from *Guilford*, all items in the Accountability variable question in this research instrument (questionnaire) are declared '**Reliable**' and tested for reliability so that they can be used in further research.

Table 10. Output Results of Data Reliability Test for Variable X2 – Transparency

		Cronbach's Alpha	N of Items
		0.868	10

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
T.1	36.99	32.946	0.472	0.865
T.2	37.09	31.523	0.618	0.856
T.3	37.89	26.886	0.708	0.845
T.4	37.11	32.505	0.459	0.865
T.5	37.70	27.802	0.537	0.865
T.6	37.09	31.501	0.597	0.857
T.7	37.75	26.556	0.758	0.839
T.8	37.12	32.339	0.438	0.866
T.9	37.44	28.166	0.711	0.845
T.10	37.86	26,789	0.687	0.847

Source: Primary Data Processed (2021)

The results of the Cronbach's Test output *Alpha* in table 4.8 above show that the average value of Cronbach's Alpha for the ten questionnaire questions on the Transparency variable is **0.868**. This means that according to the reliability criteria from *Guildford*, all questions on the Transparency variable in this research instrument (questionnaire) are declared '**Reliable**' and tested for reliability so that they can be used in further research.

Table 11. Output Results of Data Reliability Test for Variable X3 – Community Participation

		Cronbach's Alpha	N of Items
		0.901	10

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PM.1	39.58	23,823	0.736	0.889
PM.2	39.60	23,738	0.687	0.890
PM.3	39.86	21,265	0.711	0.887

PM.4	39.75	23.019	0.743	0.886
PM.5	22.536	39.74	0.730	0.886
PM.6	22.716	39.73	0.676	0.889
PM.7	23.903 0.660 0.892			39.65
PM.8	21.876 0.483		40.35	0.912
PM.9	39.86	22.662	0.638	0.892
PM.10	39.82	21.710	0.738	0.885

Source: Primary Data Processed (2021)

The test output results from *Cronbach's Alpha* in table 4.9 above indicate that Cronbach's Alpha's average value for the ten questionnaire questions on the Community Participation variable is **0.901**. This means that according to the reliability criteria from Guildford, all questions on the Community Participation variable in the instrument (questionnaire) of this study are declared '*Reliable*' and have been tested for reliability so that they can be used further research.

Table 12. Output Results of Data Reliability Test Variable Y – Effectiveness

		Cronbach's Alpha	N of Items
		0.869	10

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
E.1	38.51	24.565	0.605	0.854
E.2	38.52	24.074	0.673	0.849
E.3	38.41	24.543	0.756	0.845
E.4	23.719	38.55	0.775	0.841
E.5	27.742 0.128		39.28	0.901
E.6	24.779 0.654 0.851			38.44
E.7	24.303 0.568		38.87	0.858
E.8	38.64	24.939	0.633	0.853
E.9	38.49	24.905	0.693	0.849
E.10	38.38	24,849	0.616	0.854

Source: Primary Data Processed (2021)

Based on the results of the test output *Cronbach's Alpha* in table 4.10 above, it is known that the average value of *Cronbach's Alpha* for the ten questionnaire questions on the Effectiveness variable is **0.869**. This means that according to the reliability criteria of Guildford, all items in the question item Effectiveness variable in this research instrument (questionnaire) are declared '*Reliable*' and tested for reliability so that they can be used in further research.

The results of multiple regression test data processing can be seen in the following table:

Table 13. Test Results of Multiple Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.508	3.159		3,010	0,003
	Accountability	0.446	0.118	0.406	3.760	0.000
	Transparency	0.021	0.096	0.023	0.220	0.826
	Public Participation	0.297	0.105	0.284	2.840	0.005

Source: Primary Data Processed (2021)

Based on the above table, the model of multiple regression analysis obtained regression equation as follows:

$$Y = 9.508 + 0.446 X1 + 0.021 X2 + 0.297 X3 + e$$

The equation regression can be explained as follows:

- The accountability value of 0.446 has a positive coefficient, and a significance value of 0.000 is smaller than 0.05, which means it significantly affects effectiveness. The positive and significant coefficient indicates that an increase or decrease in the accountability variable causes an increase or decrease in the effectiveness of the grant fund management variable.
- The transparency value of 0.021 has a positive coefficient and a significance value of 0.826, which is greater than 0.05, which means that it has no significant effect on effectiveness. The positive and insignificant coefficient indicates that the increase does not follow the increase in the transparency variable in the effectiveness variable of the grant fund management.
- The community participation value of 0.297 has a positive coefficient and a significance value of 0.005, more diminutive than 0.05. The positive and significant coefficient indicates that the increase in the community participation variable causes an increase in the effectiveness of grant fund management. That is, community participation has a significant effect on effectiveness.

Hypothesis Testing

The output of multiple linear regression data shows that the coefficient of accountability variable (X1) is 0.446, and the tcount for this variable is 3.760. At the same time, the table on the 5% distribution is 1.9761. then obtained tcount (3.760) > ttable (1.9761), namely with a significance value of 0.000 < 0.05, meaning that H1 is accepted. This means that accountability (X1) positively and significantly affects effectiveness (Y). It can be concluded that the higher the accountability, the higher the effectiveness of grant fund management.

The results of the multiple linear regression data output show that the coefficient of transparency (X2) is 0.021, and the tcount for this variable is 0.220. Meanwhile, the ttable for the 5% distribution is 1.9761. then obtained tcount (0.220) < ttable (1.9761) with a significance value of 0.826 > 0.05. H2 is accepted. This means that transparency (X2) has a positive but not significant effect on effectiveness (Y). It can be concluded that if transparency is higher, it will not be followed by an increase in the management of grant funds.

The results of the multiple linear regression data output show that the coefficient of Community Participation (X3) is 0.297, and the tcount for this variable is 2.840. Meanwhile, the ttable for the 5% distribution is 1.9761. then obtained tcount (2.840) > ttable (1.9761) with a significance value of 0.005 < 0.05. So H3 is accepted. This means that community participation (X3) positively and significantly affects effectiveness (Y). It can be concluded that the higher the community participation, the higher the effectiveness of the management of the grant funds.

V. Conclusion

Based on the results of the research and discussion, the conclusions obtained in this study are as follows:

- a. Accountability has a positive and significant influence on the management of grant funds for the Pilkada of Governor and Deputy Governor of Central Java. This means that the higher the accountability, the higher the effectiveness of the Pilkada grant fund management.
- b. Transparency has no significant effect on the management of grant funds for the Pilkada Governor and Deputy Governor of Central Java. This means that changes in the level of transparency do not affect the effectiveness of the management of regional election grants.
- d. Community participation has a positive and significant influence on the management of grant funds for the Pilkada of the Governor and Deputy Governor of Central Java. This means that the higher the community participation, the higher the effectiveness of the management of the Pilkada grant funds.

References

- Akhmadi, A. (2014). Pengaruh Akuntabilitas dan Transparansi terhadap Efektivitas Pelaksanaan Anggaran pada Satuan Kerja Perangkat Daerah Pemerintah Kabupaten Batang Hari. *Manajemen Dan Kewirausahaan*, 5(3), 1–16.
- Brewer, GA, Choi, Y., & Walker, RM (2007). Accountability, corruption and government effectiveness in Asia: An exploration of World Bank governance indicators. *International Public Management Review*, 8(2), 204–225.
- DeMatteo, JS, Dobbins, GH, & Lundby, KM (1994). The Effects Of Accountability On Training Effectiveness. *Academy of Management Proceedings*, 1994(1), 122–126.
- Gibson, D., & Fields, DL (1984). Early infant stimulation programs for children with Down syndrome: A review of effectiveness. *Advances in Developmental & Behavioral Pediatrics*.
- Haris, DR (2015). Efektivitas Pengelolaan Zakat, Infaq dan Sedekah pada Badan Amil Zakat Nasional Kota Kendari. Skripsi, Fakultas Ekonomi, Universitas Halu Oleo.
- Herman, S., & Yohannis, TE (2018). The Effect of Accountability, Transparency, Openness, Fairness and Competition on Effectiveness and Efficiency of E-Procurement in Maluku Provincial Procurement Services Unit. *Russian Journal of Agricultural and Socio-Economic Sciences*, 79(7).
- Info Pilkada 2018 oleh KPU (2018) <https://infopemilu.kpu.go.id/pilkada2018> di akses pada 07 Januari 2019
- Karyono, O., and Agustina, K. (2019). Determining the Priority Strategy in the Implementation of E-Government Through Swot Analysis Model. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 2 (2): 66-74.*
- Keputusan Presiden Republik Indonesia Nomor 16 Tahun 1999 Tentang Pembentukan Komisi Pemilihan Umum Dan Penetapan Organisasi Dan Tata Kerja Sekretariat Umum Komisi Pemilihan Umum
- KPU SEMARANG KOTA 2015 <http://kpu-semarangkota.go.id/Seputar-KPU> di akses pada 13 Januari 2019
- Laporan Keuangan Pemerintah Pusat, 2017. Laporan hasil pemeriksaan atas sistem pengendalian Intern No. 64b/LHP/XV/05/2018, 21 Mei 2018

- Laporan Keuangan Pemerintah Pusat, 2018, Laporan hasil pemeriksaan atas sistem pengendalian Intern No. 71b/LHP/XV/05/2018, 20 Mei 2019
- Lembaga Administrasi Negara. 2003. Pedoman Penyusunan Pelaporan Akuntabilitas Kinerja Instansi Pemerintah. Jakarta:
- Lombogia, R., Ruru, JM, & Plangiten, N. (2018). Pengaruh Partisipasi Masyarakat Terhadap Efektivitas Pelaksanaan Pembangunan Di Desa Timbukar Kecamatan Sonder. *Jurnal Administrasi Publik*, 4(50).
- Madra, HLAM (2014). Pengaruh Implementasi Kebijakan Bidang Pemerintahan, Pengembangan Sumber Daya Aparat, Kewenangan Dan Partisipasi Masyarakat Terhadap Efektivitas Pemekaran Kecamatan Di Kota Bau Bau. *E-Journal Widya Non-Eksakta*, 1(1).
- Mardiasmo, D., (2009). Akuntansi Sektor Publik. Yogyakarta: ANDI.
- Michels, A. (2011). Innovations in democratic governance: How does citizen participation contribute to a better democracy? *International Review of Administrative Sciences*, 77(2), 275–293.
- Moralista, RB, Delariarte, GC, & Contreras, RCC (2015). Practices in Transparency and Effectiveness of Government Officials and Workers. *Asia Pacific Journal of Multidisciplinary Research*, 3(3).
- Norman, SM, Avolio, BJ, & Luthans, F. (2010). The impact of positivity and transparency on trust in leaders and their perceived effectiveness. *The Leadership Quarterly*, 21(3), 350–364.
- In April, the OECD (2003) Public sector transparency and international investment policy, Directorate for Financial, Fiscal and Enterprise Affairs.
- Paranoan, DB (2017). Faktor-Faktor yang Berpengaruh terhadap Efektivitas Penyaluran Alokasi Dana Desa di Kecamatan Teluk Pandan Kabupaten Kutai Timur. *Jurnal Administrative Reform (JAR)*, 3(1), 1–13.
- Pardani, KK, & Damayanthi, I. (2017). Pengaruh Pemanfaatan Teknologi, Partisipasi Pemakai, Manajemen Puncak dan Kemampuan Pemakai Terhadap Efektivitas Sistem Informasi Akuntansi. *E-Jurnal Akuntansi Universitas Udayana*, 19(3), 2234–2261.
- PEMILU KPU 2019 <https://pemilu2019.kpu.go.id/#/ppwp/hitung-suara/> diakses pada 13 Januari 2019
- Peraturan Komisi Pemilihan Umum Republik Indonesia Nomor 1 Tahun 2019 Tentang Pengamanan Surat Suara Di Percetakan Dan Pendistribusian Ke Komisi Pemilihan Umum/Komisi Independen Pemilihan Kabupaten/Kota Dalam Pemilihan Umum
- Peraturan Menteri Dalam Negeri Nomor 32 Tahun 2011 Tentang Pedoman Pemberian Hibah Dan Bantuan Sosial Yang Bersumber Dari Anggaran Pendapatan Dan Belanja Daerah
- Peraturan Pemerintah Republik Indonesia Nomor 61 Tahun 2010. Keterbukaan Informasi Publik. Lembaran Negara Republik Indonesia Nomor 5149. Jakarta.
- Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010. Standar Akuntansi Pemerintah Lembaran Negara Republik Indonesia Tahun 2010. Jakarta.
- PILKADA KPU, 2015 <http://www.republika.co.id/berita/nasional/umum/15/02/24/nk9bsp-ini-jadwal-lengkap-pilkada-2015> di akses pada 07 Januari 2019
- PILKADA KPU, 2017 <http://pilkada.liputan6.com/read/2436435/ini-101-daerah-yang-gelar-pilkada-serentak-2017> di akses pada 07 Januari 2019
- Putra, I., & Rasmini, NK (2019). Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Pada Efektivitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 28(1), 132–158.
- Rakhmawati, I. (2018). Pengaruh Akuntabilitas Dan Transparansi Terhadap Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Dengan Partisipasi Stakeholder Sebagai Variabel Moderasi. *AKTSAR: Jurnal Akuntansi Syariah*, 1(1), 95–112.

- Sejati, GP (2011). Analisis faktor akuntansi dan non akuntansi dalam memprediksi peringkat obligasi perusahaan manufaktur. *Bisnis & Birokrasi Journal*, 17(1).
- Siraj, SA (2012). An empirical investigation into the accounting, accountability, and effectiveness of waqf management in Malaysia's State Islamic Religious Councils (SIRCS). Cardiff University.
- Tu, Y.-C., Tempero, E., & Thomborson, C. (2016). An experiment on the impact of transparency on the effectiveness of requirements documents. *Empirical Software Engineering*, 21(3), 1035–1066.
- Undang-Undang Republik Indonesia Nomor 3 Tahun 1999 Tentang Pemilihan Umum
- Undang-undang No 10 Tahun 2018 tentang Peraturan Komisi Pemilihan Umum Republik Indonesia
- Undang-Undang Republik Indonesia Nomor 14 Tahun 2008 Tentang Keterbukaan Informasi Publik
- Undang-Undang Republik Indonesia Nomor 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan Dan Tanggung Jawab Keuangan Negara
- Undang-Undang Republik Indonesia Nomor 22 Tahun 2007 Tentang Penyelenggara Pemilihan Umum
- Undang-Undang Republik Indonesia Nomor 28 Tahun 1999 Tentang Penyelenggaraan Negara Yang Bersih Dan Bebas Dari Korupsi, Kolusi, Dan Nepotisme
- Undang-Undang Republik Indonesia Nomor 28 Tahun 1999 Tentang Penyelenggaraan Negara Yang Bersih Dan Bebas Dari Korupsi, Kolusi, Dan Nepotisme
- Windarti, W. (2015). Pengaruh Karakteristik Pengelola Keuangan Sekolah Dan Transparansi Terhadap Efektivitas Pengelolaan Keuangan Pada SMA dan SMK Negeri Di Kota Madiun. *Assets: Jurnal Akuntansi Dan Pendidikan*, 4(1), 23–36.
- Zakaria, MR (2019). Pengaruh Partisipasi Masyarakat Dan Kinerja Tim Swakelola Terhadap Efektivitas Prodams Di Kelurahan Rejomulyo Kota Kediri. *Revitalisasi*, 5(4), 51–57.