

The Effect of Transparency, Participation and Internal Control System on The Accountability of Village Fund Management

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ABSTRACT

This study aims to determine the transparency, participation and internal control system on the accountability of village fund management. The population in this study is village officials in Ngampel and Gemuh Districts who occupy the positions of village heads, village secretaries, village treasurers, and village government bodies. The data in this study is in the form of primary data with sampling using survey techniques. The data analysis method used in this study uses inferential statistical analysis and is measured using WarpPLS software. The results of the analysis show that transparency, participation and internal control system have a positive effect on the accountability of village fund management.

Keywords: Transparency, Participation, Internal Control System, Accountability of Village Fund Management

INTRODUCTION

The development of public sector accounting, especially in Indonesia, is increasingly rapid with the era of reform in the implementation of government policies. These policies are regional autonomy and fiscal decentralization that focus on local governments (Khasanah et al., 2022; Nurcahyono & Purwanto, 2024; Roqijah et al., 2022). Government accounting plays a role in financial management to achieve good governance, starting from central, regional and village financial management. Villages as a State organizational unit that interacts directly with people from various backgrounds, interests and needs play a very important role (Basri et al., 2021). In financial management, government accounting principles in the village such as accountability are needed.

Accountability is an important thing to have by entities, both business entities and the government, as a form of accountability to *stakeholders* (Putra et al., 2021a). Public accountability is the obligation of a person who is given an order to be responsible, hand over and disclose all activities and activities that are the duties of the trustee who has the right and power to assume responsibility (Mardiasmo, 2016). Based on research (Hasniati, 2016) said that in relation to accountability in the management of village funds, it can be concluded as an expression of the obligation of the village head to be responsible for the management of village funds assigned to him in order to achieve the goals that have been set through directed responsibilities. Village financial management is an overall activity that includes planning, implementation, administration, reporting, and village financial responsibility (Evia et al., 2022; Setiawan, Wibowo, et al., 2021). Village finances are managed based on the principles of transparency, accountability, participation and are carried out in an orderly and disciplined manner (Widayanti et al., 2019).

The implementation of regional autonomy is emphasized in article 18 (2) of the 1945 Constitution, which provides freedom for provincial, regency, and city areas where to carry out government affairs according to the principle of autonomy and assistance duties. In 2015, the village fund began to be held, where the amount of village fund allocation was increased from year to year as a form of the government's commitment to the implementation of decentralization in Indonesia. The following is the amount of village funds from 2015-2021:

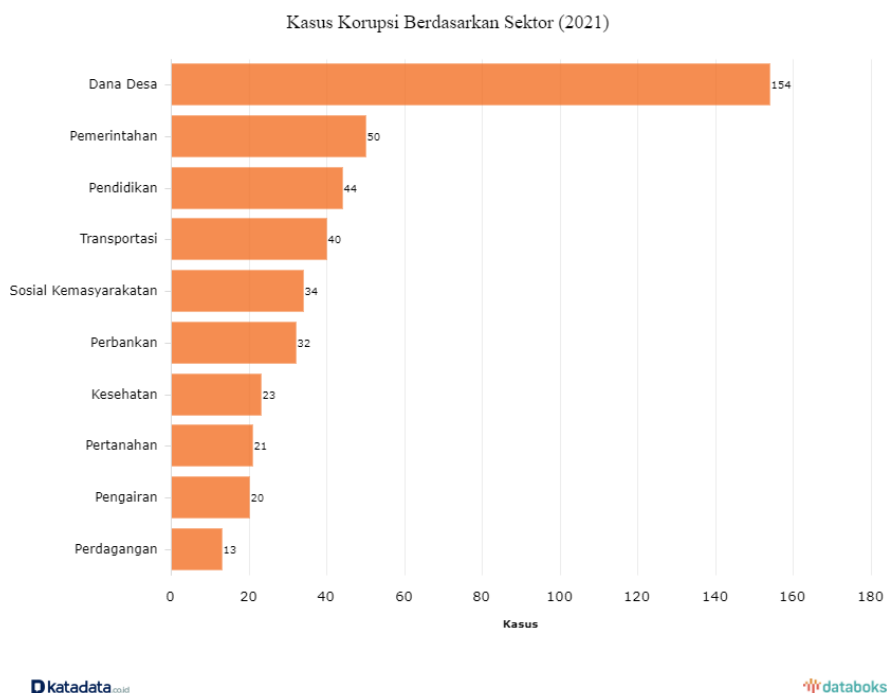
Table 1. Amount of Village Funds 2016-2021

It	Year	Amount of Village Funds
1	2015	20.7 trillion rupiah
2	2016	46.7 trillion rupiah
3	2017	59.8 trillion rupiah
4	2018	59.9 trillion rupiah
5	2019	69.8 trillion rupiah
6	2020	71.2 trillion rupiah
7	2021	72.0 trillion rupiah

Source: 2021 State Budget Information

Based on table 1 from 2015 the amount of village funds reached 20.7 trillion rupiah while in 2021 the amount of village funds increased with a total amount of village funds reaching 72.0 trillion rupiah, the increasing amount of village funds from year to year raises concerns related to the readiness of villages in managing village funds responsibly. Therefore, what must be considered is the factors that can affect the accountability of village funds in the management of village funds, which requires there to be aspects of good governance.

Figure 1. Corruption Cases by Sector



Source: Data Kata

Indonesia Corruption Watch (ICW) found that the enforcement case corruption by law enforcement officials (APH) most often occurs in the village fund budget sector, in fact many cases of corruption of village funds themselves have ensnared the village government reaching 154 in 2021. Based on data Indonesia Corruption Watch (ICW) Since 2015-2021 there have been 676 defendants in corruption cases from village officials with state losses reaching Rp 111 billion, this figure occupies the second position in state losses after corruption practices carried out by political clusters, namely legislative members and regional heads amounting to Rp 115 billion (Kompas.com, 2021). It is no different in Kendal district.

Kendal Regency which is one of the districts in the Central Java Province area, with an area of 1,118.13 km², Kendal Regency consists of 20 sub-districts, and 266 villages. Kendal Regency in 2019 was among the five regions in Central Java with the most corruption cases, Kendal Regency ranked second in the number of the most corruption cases in Central Java with a total of 6 cases (Tagar.id, 2020). In Kendal district, the accountability of village fund management has not been achieved.

The Head of Sukorejo Village committed an alleged corruption case of Village Fund Allocation in 2014 and a case in 2015 in Bangunsari village, Pageiruyung District, Kendal Regency committed an act of corruption amounting to Rp 66.81 million. In 2015 – 2017 there was a case of corruption of village funds in Ceining Village, Singorojo District, Kendal Regency (jateingtoday.com, 2021). And also in 2018 a case of misuse of village funds was found carried out by the Head of Purwogondo Village, Boja District, Kendal Regency, namely misappropriation of village funds that submitted a village fund budget (ADD) to carry out a project in Purwogondo village but the realization did not exist or was referred to as a fictitious project (Tribun.com, 2018). It can be said that Kendal Regency has not been optimally responsible for the realization of village funds (MCW News,

2017). This needs to be known various factors that affect village funds in order to fulfill the realization of good and organized village funds and accountable village funds.

Village funds can be influenced by the competency factors of village officials, the use of information technology, SPIP transparency, participation, and internal control systems (Ade Sjan Maikameng, 2020). Based on these cases, it can be concluded that the management of village funds can be predicted using the variables of transparency, participation and internal control systems.

Transparency is openness to access and collect information, the existence of budget management reports that are published periodically, and so that the public is aware of the progress of the government process (Matheus et al., 2020). Transparency will display all information to the public honestly so that it can be understood and supervised by interested parties and by involving community participation (Widayanti et al., 2019). The higher the accountability and transparency attitude of a village government, the better and more accountable the management of village fund allocation and in accordance with the policies that have been implemented (Anisa et al., 2022; Labangu et al., 2022; Putra et al., 2021b). This is supported by research conducted by (Rosyidi, 2018) and (Putri & Maryono, 2022) which states that transparency has a positive effect on the accountability of village fund management. However, these results are not in line with research conducted by (Sukmawati & Nurfitriani, 2019) which provides empirical evidence that transparency has no effect on the accountability of village fund management.

An important step also needs to be practiced and cannot be forgotten in the accountability of village fund management, namely budgeting participation. Budgeting participation is a process that describes individuals involved in the preparation of the budget and has an influence on the budget target and the need for appreciation for the achievement of the budget target. Budget participation is considered to reduce the budget gap if subordinates help provide personal information about future prospects so that the budget prepared becomes more accurate, although it is possible that the greater the budget participation from managers will be able to increase the budget gap (Nurfadilah, 2019). Participation involves two or more people in the decision-making process that will have an impact on the people who work there (Ridha et al., 2017). Participation includes the influence of budgeting, work motivation, opinions in preparing the budget, satisfaction in preparing the budget, and time reliability. Participation is needed to improve budget efficiency (Hutama, R.S., & Yudianto, 2019). Therefore, the greater the employee participation, the greater the budget performance will be.

The third factor in supporting accountability is the internal control system. Internal control includes organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and constraints of accounting data, encourage efficiency and encourage management policies (Turedi & Celayir, 2018). A good internal control system is expected to be able to prevent errors in the accounting process so that the accounting process can be carried out quickly and appropriately and can convince the village community about the accuracy, reliability and timeliness of the village government's financial statements (M. Muslim, 2021). This explanation is also supported by research conducted by (Puspa & Prasetyo, 2020) that the internal control system, if carried out properly, the organization will carry out effective and efficient activities so that the reliability of financial reporting is achieved, namely management and village accountability. This is also in line with research (Arif Widayatama et al., 2022).

The internal control system in the government is an important factor, because the existence of an internal control system can affect the internal decision-making of the

village government and can have implications for the accountability and transparency of the village government. However, the research conducted ((Amaliya & Maryono, 2020) shows that the internal control system has a negative effect on the accountability of village fund management. This is supported by research conducted by ((Rosyidi, 2018) that transparency has a positive influence on the accountability of village governments in managing village fund allocations.

LITERATURE REVIEW

Stewardship theory is defined as a situation in which *stewards* do not have personal interests but are more concerned with the interests of the principal (owners) of Donaldson and David (1991). Stewardship theory can be applied in the research of public sector organizations such as government and other non-profit organizations. The theory of *stewardship* prioritizes good service and is able to account for what is entrusted to the village apparatus (Budiana et al, 2019).

According to the village fund pocket book published by the Minister of Finance in 2017, village funds are defined as a budget derived from the State Budget which is specifically intended for villages in order to carry out community development and empowerment through City/Regency APBD funds. According to Government Regulation Number 60 of 2014 concerning Village Funds, funds are sourced from the State Revenue and Expenditure Budget intended for Villages with the Village Fund distribution mechanism divided into 2 (two) stages, namely the stage of the State Budget transfer mechanism from the State General Cash Account (RKUN) to the Regional General Cash Account (RKUD) and the stage of the APBD transfer mechanism from the RKUD to the village treasury.

Accountability comes from the English word *accountability* which means a state that can be held accountable that is why, accountability describes a state or condition that can be held accountable. Basically, accountability is the provision of information and disclosure of financial activities and performance to interested parties (Bahtiar, 2022). Transparency is openness to access and collect information, the existence of budget management reports that are published periodically, and so that the public is aware of the progress of the government process. One of the fundamental aspects of transparency is openness in accessing and gathering information (Rigian & Sari, 2019).

Participation is a process in which individuals are in the process of preparing a budget. Participation can be understood as a form of participation with people with the same deception and need in making decisions that affect their lives (Theresia Dwi Hastuti & Imam Ghozali, 2015). Participation is the involvement of two or more people in the decision-making process that will have an impact on the people who work there (Ridha et al., 2017). To achieve good, effective and efficient budget efficiency requires participation (Dahlia Dwi Safitri, 2019).

According to (Muh, 2016) internal *control* is a process carried out by the board of directors and commissioners, management and other human resources (HR) in an entity, designed to provide reasonable guarantees regarding the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations (Christanty et al., 2023; Muhimatul Ifada et al., 2024; Nurcahyono et al., 2023).

The Effect of Transparency on Accountability in Village Fund Management

Transparency means that village government officials manage finances openly, because the finances belong to the people that must be known by the community. The implication of *stewardship* theory if it is associated with transparency is the principle of openness from local governments who act as *stewards* in providing information related to activities in managing public resources to the community (*principal*) to obtain information as widely as possible without any limitations in matters related to local government, both in the form of presenting financial statements or other information needed by *the principal* in order to achieve satisfaction for the information user (*principal*).

Transparency is openness regarding information provided to the public, and the public easily gets that information. With the principle of transparency, it provides supervision of village funds by the authorities. Thus, the absorption of village funds is carried out well and can achieve the goal of village funds and is able to minimize the occurrence of fraud. The more transparent the village government is in managing village funds, the better the accountability of village fund management. The village government is also required to be transparent in taking responsibility for all activities carried out (Sari & Andra Asmara, 2021).

Research conducted by Ramadan (2019), Rosyidi (2018) and Ultafiah (2017) stated that transparency has a positive influence and on the accountability of village governments in managing village fund allocation. The higher the level of transparency, the better the village government will be in managing the allocation of village funds. The more transparent the government is towards development planning and financial management, the easier it is to realize an accountable government, therefore based on these thoughts and research, hypotheses are obtained in this study.

H1: Transparency Has a Positive Effect on the Accountability of Village Fund Management

The Effect of Participation on Accountability in Village Fund Management

In *stewardship* theory, *the principal* is the government and the community who trust *the stewards* or village officials in carrying out their duties as they should. In this case, the community fully trusts the village apparatus where the village apparatus will perform its duties as it should and prioritize the success of organizational goals. Based on village financial management that is carried out in a participatory, accountable, orderly, and disciplined manner that requires the involvement of budget participation in its management (Ambarwati & Nurcahyono, 2022; Setiawan, A.S, et al., 2021). Community participation functions as an internal control over the supervision of programs related to funding. Surjawen (2015: 29) said that community participation is a principle where every village citizen in the village concerned has the right to be involved in every decision-making on every activity organized by the village government where they live, community involvement in the context of decision-making can be direct and indirect.

This is in line with research conducted by (Riyadi & Kurnadi, 2020) stating that community participation has a positive effect on the accountability of village fund management. This is also supported by research conducted by (Sapartiningsih et al., 2018) stating that participation has a positive effect on the accountability of village fund management. Based on the explanation above, the hypothesis in this study is:

H2 : Participation has a Positive Effect on the Feasibility of Village Fund Management

The Influence of the Internal Control System on the Accountability of Village Fund Management

Based on the theory of *stewardship*, the village government as a *steward* needs a control system to minimize the occurrence of fraud. The implementation of the Internal Control System in the village government environment is believed to minimize the occurrence of irregularities that can harm the State as early as possible. With the implementation of a good internal control system, the management of village funds towards the central government and the village community as the principal can be held accountable in accordance with applicable regulations.

Effective internal control can improve good governance practices and reduce corruption (Mensah, et al., 2015). Al-Zwyalif (2015) also stated the same thing that internal control has a positive role in improving the pillars of *corporate governance* in insurance companies in Jordan and the success of *corporate governance* requires compliance with all elements of internal control. Meanwhile, according to Mehaela and Iulan (2015), *corporate governance* and internal control should not be viewed separately. An organization without an efficient long-term leadership perspective, effective internal control mechanisms will not survive. Therefore, *corporate governance* will not run effectively without good internal control.

This is supported by Atiningsih & Ningtyas (2019) showing that the internal control system has an effect on the accountability of village fund management, in the sense that the more the internal control system is implemented, the more accountability will increase the accountability of village fund financial management. The results of this study are in line with the research conducted by Adriansah et. al. (2022) shows that the internal control system has a positive effect on the accountability of village fund management. The results of the research are in line with the theoretical agency, where the village government as an agent in carrying out activities starts from planning, implementation, supervision to accountability effectively and efficiently (Handayani et al., 2023; Rahma et al., 2022). A well-implemented internal control system will give confidence in the quality and reliability of financial reports so that it will have a good impact on the accountability of village fund management (Husaina & Iwan S. Seber, 2023). So that a research hypothesis can be formulated:

H3 : Internal Control System Has a Positive Effect on the Accountability of Village Fund Management.

RESEARCH METHOD

In this study, a quantitative approach is used. The meaning of quantitative research is research based on empirical experience by collecting data in the form of numbers that can be calculated and in numerical form. The village apparatus of Ngampel and Gemuh sub-districts that received village funds was the population used in this researcher. This sampling method uses saturated sampling. Saturated sampling is a sampling technique using a sample population with criteria consisting of village heads, village secretaries, village treasurers (finance heads), village government agencies are the sample criteria in this study.

This study uses a data analysis method with the *Partial Least Square* (PLS) approach, using *WarpPLS* software. *The inner model* in this study can be formulated as follows:

$$Y = \beta_1T + \beta_2P + \beta_3SPI + \epsilon$$

Y = Accountability of Village Fund Management

β_{1T} = Transparency
 β_{2P} = Participation
 β_{3SPI} = Internal Control System
 ε = Error

RESULTS

Table 2. Respondent Characteristics by Gender

Gender	Frequency	Percentage (%)
Man	73	67.0
Woman	37	33.0
Total	112	100.0

Source: Primary data processed, 2023

Table 3 Characteristics of Respondents by Age

Age	Frequency	Percentage (%)
21-30	21	18.8
31-40	25	22.3
>40	66	58.9
Total	112	100.0

Source: Primary data processed, 2023

Table 4. Characteristics of Respondents Based on Education Level

Level of Education	Frequency	Percentage (%)
High School/High School	70	62.5
S1	30	26.8
Diploma	12	10.7
Total	112	100.0

Source: Primary data processed, 2023

Table 5. Characteristics of Respondents Based on Length of Work

Length of Work	Frequency	Percentage
1-5 Years	6	5.4
6-10 Years	27	24.1
11-15 Years	65	58.0
>15	14	12.5
Total	112	100.0

Source: Primary data processed, 2023

Table 6. Results of Path Coefficient Test and Significance of Path Coefficient and P-Value Path Coefficient Output

Indicators	Path Coefficient	P-Value
X1	0.246	0.003
X2	0.454	<0.001
X3	0.227	0.006

Source: Primary data processed, 2023

DISCUSSION

The Effect of Transparency on Accountability in Village Fund Management

Based on the path coefficient test and significance above, the variables of transparency in village fund management show that transparency in village fund management has a positive effect on the accountability of village fund management, as evidenced by the β value of X.1 is 0.454 and the P-value of X1 is 0.003. The more transparent the village fund management process, the more accountability or accountability for the use of these funds will increase (Mardiasmo, 2018). Transparency encourages the creation of social control by the community so as to increase accountability in the management of village funds (Setyowati, 2017).

The results of this study are in line with research (Indriasih and Sulistyowati, 2022) and (Lubis et al., 2022) showing that transparency has an effect on the accountability of village fund management. It can be concluded that this study supports the theory of *stewardship* by revealing that *stewards* are responsible and trustworthy individuals. (Permatasari et al., 2023) This is because village communities can obtain information by realizing the principle of transparency by village officials, so it can be said that the Village Governments in Ngampel and Gemuh Districts have implemented transparency in the accountability of village fund management well.

The Effect of Participation on Accountability in Village Fund Management

Based on the path coefficient test and the significance above, the participation variable shows that participation has a positive effect on the accountability of village fund management, as evidenced by the β value X.2 is 0.246 and the P-value X2 value is <0.001. The higher the community's participation in the management of village funds, the more accountability or accountability for the use of these funds will increase (Setyowati et al., 2022). Community participation encourages the creation of direct control and supervision by residents so as to increase accountability in village fund management (Permata, 2020).

The stewardship theory explains that stewards should act in the public interest, not personal interests. In the management of village funds, village officials must act as stewards to use village funds responsibly for the welfare of residents. To ensure this, the participation of the village community is needed in supervising the planning, implementation, and accountability of the use of village funds (Ermawati et al., 2023; Fizabaniyah et al., 2023). Participation can be done through village deliberations, monitoring and evaluating programs, conveying aspirations, and reporting irregularities. Thus, accountability and transparency in the management of village funds can increase so that village development goals are achieved and the welfare of residents increases.

Community participation is in line with the theory of stewardship so that the village apparatus acts in the interests of the villagers.

This is in line with research conducted by (Riyadi & Kiurnadi, 2020) stating that community participation has a positive effect on the accountability of village fund management. This is also supported by research conducted by (Sapartiningsih et al., 2018) stating that participation has a positive effect on the accountability of village fund management.

The Influence of the Internal Control System on the Accountability of Village Fund Management

Based on the test of the path coefficient and significance above, the internal control system variables show that the internal control system has a positive effect on the accountability of village fund management, as evidenced by the β value of X.3 is 0.227 and the P-value of X3 is 0.006. This means that the better the internal control system in the management of village funds, the more accountability or accountability for the use of village funds will increase.

The Internal Control System is implemented in the village government body to carry out control properly. In addition, it can also provide confidence and effectiveness in achieving environmental goals in control, risk assessment, control operations, communication and monitoring (Agustin et al., 2023; Anisa et al., 2022; Timoty et al., 2022). In the theory of stewardship in this internal control system, it is applied to meet the needs of information with villagers as principals and village officials as stewards because village officials have responsibility for the management and implementation of tasks that have been entrusted to the rural community. The results of the research are consistent with his research (Indriasih & Sulistyowati, 2022), (Budiana et al, 2019) and (Afifi et al, 2021) which states that the internal control system affects the accountability of village fund management. In conclusion, it can be said that the village governments in Ngampel and Gemuh Districts have implemented a good internal control system from the accountability of village fund management.

CONCLUSION

Based on the findings of the analysis and the discussion presented based on the previous chapter, it is generally believed that this study proves the quantitative analysis with the research subject being the Ngamel and Gemuh District Governments. The *R square value* for this study was 47%. Based on these findings, the variables of transparency, participation and internal control system of 47%, explaining the variables of accountability of village fund management, the remaining 53% were explained from other variables that were not included in the study. Transparency, participation and internal control systems have a positive effect on the accountability of village fund management in accordance with the results of the coefficient and significance test.

LIMITATION

Based on the results of the research that has been carried out, the limitations that have been given in this study are:

1. This study produced an R-square value of 47% while the remaining 53% was influenced by other variables or factors that were not studied in this study. So that the next researcher can add independent variables.
2. The licensing of data collection for this research is quite long, so the dissemination of the questionnaire is delayed.

SUGGESTION

Based on the results of the research that has been carried out, the following suggestions can be given:

1. In the next study, additional independent factors were added that have the potential to affect the accountability variables of village fund management.
2. Furthermore, researchers can prepare detailed permits and protocols for preparing questionnaire responses for research data collection

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