

The Influence of Competence and Internal Control Systems on Village Government Accountability in Managing Village Funds: Case Study of Meteseh Village, Boja District

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ABSTRACT

This study aims to determine the influence of apparatus competence, internal control systems, accountability on the management of village fund allocations with community participation as a moderator of village officials in the Mranggen District area. The research method used in this study was quantitative by distributing questionnaires to village apparatus respondents in the Meteseh village area, Boja sub-district. Accountability is an important thing for entities to have, both business and government entities, as a form of accountability to shareholders. The government is an organization whose job is to serve the community. In the private sector, accountability will appear automatically if an entity has issued or is in the process of issuing securities on the capital market and the entity controls assets in a fiduciary capacity for a large group of people.

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1. INTRODUCTION

In the current government system, the village has a role in assisting local governments in the process of administering government, including development (Luas et al., 2017). All of that is a step in the local government to support the implementation of regional autonomy in their respective regions (Andrianto, 2014). For a village the implementation of autonomy will become a force for the village government to regulate, manage and manage its own household (Mudjisantosa, 2014).

The accountability referred to includes accountability in managing the village budget or funds. Based on the MPR stipulation, namely TAP MPR Number XV/MPR/1998 which explains about "Implementation of Regional Autonomy; Arrangement; The equitable division and utilization of national resources and the balance of central and regional finances within the framework of the Unitary State of the Republic of Indonesia" is a legal basis for the issuance of Law NO. 32 of 2004 concerning Regional Government, and Law no. 33 of 2004 concerning Financial Balance between the Central and Regional Governments as the basis for implementing regional autonomy (Ministry of Home Affairs, 2013). Culinary products such as food and drink still dominate around 39% of household expenditure. The data shows that business in the culinary field has dominated the lives

of Indonesian people. Culinary business is growing fast, because most people tend to be consumptive and really like food (Lubis and Rianto, 2019).

In managing a financial area in the region must comply with the principles of orderly, economical, effective, efficient, accountable, transparent and comprehensive. Therefore, the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 64 of 2013 concerning the Application of Accrual-Based Government Accounting Standards for Regional Governments was issued as a substitute for Permendagri Number 59 of 2007, and one of the concrete efforts to create accountability for financial management is by submitting accountability reports. financial statements that can meet the principles of being on time and prepared with generally accepted government accounting standards Based on Law Number 6 of 2014 Article 1 which describes Villages states that Villages are a legal community unit that has territorial boundaries territory that has the authority to regulate and manage government affairs, regulate the interests of the local community based on community initiatives, regulate origin rights and traditional rights that have been recognized and respected in the system of government of the Unitary State of the Republic I Indonesia (Ministry of Home Affairs, 2013; 2014).

The consequence of having provisions for the implementation of village autonomy is the availability of sufficient funds. Therefore, there appears to be Government Regulation Number 72 of 2005 concerning Villages, that the central and regional financial balance funds received by the Regency / City which in their distribution for each village must be distributed proportionally which is referred to as the Village Fund Allocation (ADD). The provision of Village Allocation Funds (ADD) is a concrete manifestation of fulfilling Village Autonomy, so that it grows and develops following the growth of the village itself based on diversity, democracy, participation and community empowerment. Meanwhile, what is meant by the provision of Village Allocation Funds (ADD) is as a form of stimulus fund assistance to encourage financing a village government program which is supported by community mutual cooperation participation in carrying out government activities and community empowerment. Village Fund Allocation (ADD) must be carried out with the principle of openness/transparency as a form of accountability to the public (President of Indonesia, 2005).

The government reallocated village funds for direct cash assistance (BLT Dana Desa) to help village communities during the Corona or Covid-19 virus pandemic. The government has carried out a simulation of the distribution of the Village Fund BLT to 74,953 villages, which are divided into three clusters with a total budget of Rp. 71.19 trillion. PMD Director of the Ministry of Villages, Development of Disadvantaged Regions and Transmigration (Kemendes PDTT), M. Fachri explained, of this number there were 21,000 villages whose village funds were under IDR 800 million. "That means, if the maximum calculation is 25 percent, it means that Rp. 511 billion will be allocated for BLT in the 21,000 villages," he said in a webinar organized by the National Council for Inclusive Finance and broadcast via YouTube on Thursday, May 14 2020. Then, there are 42,000 villages who received village funds of Rp. 800 million to Rp. 1.2 billion. This village cluster will allocate 30 percent of its village funds for BLT-DD or a total of IDR 15 trillion. While in the third cluster there are around 10,000 villages that receive village funds of more than IDR 1.2 billion. This cluster allocates a maximum of 35 percent of the Village Fund for BLT-DD or a total of IDR 22 trillion. Furthermore, Fachri said that currently all provinces are known to have distributed BLT-DD. "However, we recorded that there are only around 30 districts whose entire villages have distributed direct cash assistance sourced from village funds." The amount of BLT is stipulated in Permendes No. 6 of 2020 is IDR 600,000 per beneficiary family (KPM) for 3 months starting from April to June 2020. If during the data collection process at the village level it is found that the number of poor families is greater than the maximum budget that has been set, then the village can make additional allocation after obtaining approval from the district government (Suhyanto et al., 2020).

The amount of funds allocated for direct cash assistance, of course, really really needs strict supervision, the participation of village officials, a high level of understanding, the level of competence of village officials, qualified human resource capabilities. In addition, clear budget targets will make it easier to account for the success or failure of the implementation of organizational tasks in order to achieve the specified goals and objectives. Permendagri Number 113 of 2014 which states that village financial management must be carried out in a transparent, accountable and participatory manner as well as an orderly and disciplined budget (Ministry of Home Affairs, 2014).

2. RESEARCH METHOD

This research is categorized as explanatory research which explains the causal relationship between variables through hypothesis testing (Hartono, 2005). This research focuses on scientific disclosure and explanation regarding whether there is influence of the independent variables on the dependent variable. In this research it will also map and investigate the factors that determine accountability and transparency by the Village Government. The research will focus on testing empirically as well as mapping the factors that influence individuals working within the Village Government in managing Village Fund Allocations (ADD).

The research will be carried out in several stages. The first stage, the researcher made observations in the field and studied literature related to the problems/phenomena to be studied. The second stage, the researcher formulates the research problem. The third stage, collects data to answer the research problem. The fourth stage, the researcher will analyze and process data on the data that has been collected. The last stage, data interpretation and decision making by researchers.

The object in this research is Village Fund Allocation Management. The object of research in this study is village officials who work for all village halls located in the Boja District area. According to Sugiyono (2019) the definition of population is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2012). The population in this study were village apparatus in Meteseh Village, Boja District. The samples taken in this study were government officials or agencies in Meteseh Village, Boja District.

The type of data used in this study is primary data which is a source of research data obtained directly from the original source or not through intermediary media (Indriantoro & Supomo, 2016). Thus the type of data in this study is to distribute questionnaires, namely data collection by asking questions about the problem under study (Creswell, 2015). Primary data is a source of data obtained directly that is specifically collected by researchers by answering research questions. Primary data in this study were obtained from answers to closed questionnaires distributed to respondents (Sugiyono, 2007).

3. RESULTS AND DISCUSSIONS

3.1 Apparatus Competency on Village Fund Allocation

The results of this test show that the competence of village officials has a positive effect on the Accountability of Village Officials in the Management of Village Funds in Meteseh village in Boja District. With the existence of qualified competence from someone, both from village officials, it can help achieve accountability which will help other village officials to implement and carry out their duties (Muchlashin, 2020). Competence itself is an aspect of a person who will produce good performance with the expertise they have .

Based on research on the competency of the apparatus in the village of Meteseh, Boja Subdistrict, this is quite good when managing village funds (DD). This was encouraged by the answers answered by respondents to the questionnaire, it is known that the average respondent answered that they agreed regarding knowledge, skills and attitudes in presenting financial reporting. And also the results of an interview with one of the apparatus in Meteseh Village, Boja District, who acts as a coordinator for distributing village funds, there is information that says that village officials who are still within the scope of the Boja District administration already understand the responsibilities they carry out in managing village funds because there are causal factors, such as getting sanctions if the task is not carried out properly and fear that the village community will not feel the results of the village funds given to the village (Suhyanto et al., 2020).

3.2 Internal Control of Village Fund Allocation

The results of this study prove that the village apparatus' internal control system has a positive effect on village apparatus accountability in the management of village funds in every village in Boja District, Kendal Regency. In implementing various government programs and activities starting from planning, implementation, supervision, to accountability, it is carried out in a regular, controlled,

efficient and effective manner. Therefore, in order to provide assurance that can guarantee that in implementing various work programs of a government, in order to achieve its goals effectively and efficiently, an appropriate system is needed. This system is known as the Internal Control System (PP No. 60 of 2008). Based on research on the internal control system in each village in Boja District, Kendal Regency, this internal control system has been implemented well, wherein the management of village funds by the apparatus has been carried out optimally, both in terms of reporting the use of village funds and running these funds properly and good communication. smoothly and openly also affects the manager of village funds to complete their obligations in managing village funds according to applicable laws and regulations (Effendy, 2010). This is supported by the answers from the respondents in the questionnaire that the average answer is agree regarding information and communication in administering village funds.

4. CONCLUSION

Several conclusions can be drawn from the discussion above, namely: 1. The results of testing the hypothesis above prove that the competence of village apparatus in managing village funds has a positive influence on the accountability of village apparatus in managing village funds (DD) in village government apparatus throughout the sub-district. Boja, Kendal Regency, meaning that the higher the competency level of village officials who manage village funds, the more efficient accountability of village apparatus in managing village funds. 2. The results of testing the hypothesis have proven that the Internal Control System shows a positive influence on Village Apparatus Accountability in Village Fund Management (DD) for village government apparatus in Boja District, Kendal district, meaning that the higher the level of application of the internal control system, the Accountability of Village Devices in Management of Village Funds will get better..

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