

The Effect of Clarity on Budgetary Targets and Internal Control on the Accountability of Village Fund Management

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Abstrak

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh kejelasan sasaran anggaran dan pengendalian internal terhadap akuntabilitas pengelolaan dana desa. Data yang digunakan dalam penelitian ini merupakan data primer yang dikumpulkan melalui instrumen penelitian berupa kuesioner. Sampel dalam penelitian ini adalah perangkat desa di Kecamatan Hamparan Rawang yang berjumlah 115 orang. Teknik pengambilan sampel pada penelitian ini adalah purposive sampling yang kemudian dianalisis menggunakan analisis regresi linier berganda dengan aplikasi SPSS versi 25 dan dengan tingkat signifikansi 5%. Hasil penelitian ini menunjukkan bahwa kejelasan sasaran anggaran dan pengendalian internal berpengaruh terhadap akuntabilitas pengelolaan dana desa.

Kata Kunci: Kejelasan Sasaran Anggaran, Pengendalian Internal, Akuntabilitas Pengelolaan Dana Desa

Abstract

This study aims to determine and analyze the effect of clarity of budget targets and internal control on the accountability of village fund management. The data used in this study is primary data collected through a research instrument in the form of a questionnaire. The sample in this study was village officials in Hamparan Rawang District, totalling 115 people. The sampling technique in this study was purposive sampling, which was then analyzed using multiple linear regression analysis with the SPSS version 25 application and with a significance level of 5%. The results of this study indicate that the clarity of budget targets and internal control affect the accountability of village fund management.

Keywords: Clarity of Budget Targets, Internal Control, Accountability of Village Fund Management

1. INTRODUCTION

Since enacting the Law of the Republic of Indonesia Number 6 of 2014, the village has become the central pillar in developing national progress from a development perspective. According to the Indonesian Ministry of Finance, village funds allocated by the government always increase significantly yearly. APBN is the primary source of village funds used by villages to improve services to the community and improve village government performance to support the village's progress. Every year, the central government always disburses significant funds to each village. The provision of funds from the central government to villages aims to improve people's welfare through improving services, increasing infrastructure development, and increasing the performance of village governments to make improvements in a much better direction.

Hamparan Rawang Sub-District is one of the sub-districts that has received a disbursement of funds from the government with geographical conditions located in the City of Sungai Full, Jambi Province, which is a strategic area and has a role in supporting economic activities that serve the City of Sungai Full and its surroundings. Hamparan Rawang sub-district is a sub-district consisting of 13 villages, including Tanjung Village, Tanjung Muda, Simpang Tiga Rawang, Most of the Allies, Maliki Air, Koto Teluk, Larik Camping, Koto Beringin,

Koto Dian, Dusun Diilir, Kampung Dalam, Kampung Diilir, and Cempaka. Based on data obtained from BPK RI, it was stated that in the 2018 fiscal year, Hamparan Rawang District had an allocated village fund (ADD) of IDR 7,052,967,258. The following are details of the amount of village fund allocation (ADD) for each village in Hamparan Rawang District for the 2018 fiscal year:

Table 1.1 Amount of Allocation of Village Funds for the 2018 Fiscal Year

No	Villages	ADD
1	Kampung Diilir	509.347.030
2	Koto Beringin	483.609.626
3	Maliki Air	520.160.642
4	Tanjung	610.056.854
5	Koto Teluk	576.604.171
6	Kampung Dalam	545.391.590
7	Simpang Tiga Rawang	601.539.777
8	Larik Kemahan	494.917.095
9	Dusun Diilir	505.569.325
10	Paling Serumpun	581.737.491
11	Koto Dian	554.076.780
12	Tanjung Muda	567.362.074
13	Cempaka	502.594.804
	TOTAL	7.052.967.258

Source: Full River Mayor Regulation Number 23 of 2018

In Table 1.1, it is clear that Hamparan Rawang District has a relatively large allocation of village funds. The large amount of funds the village receives means that care must be taken in managing village funds. This aligns with reports of misappropriation of village funds by the village head of Kampung Diilir, Hamparan Rawang District (Metrojambi, 2018). The problem behind the occurrence of problems in Kampung Diilir Village, Hamparan Rawang Subdistrict, cannot be separated from the lack of implementation of accountability by village officials, which has raised local community suspicions about managing their village funds. In public sector organizations, accountability is a concept that focuses on accountability that can be given by parties who are trusted to carry out the mandate given by an organization (Aprila et al., 2023). The concept of accountability makes village fund management a basis for being accountable for the funds managed by the government and the village community. According to Andriani et al. (2021), several factors can influence the accountability process, namely the budget's clarity and the village government's internal control.

Clarity of budget targets can provide an overview of how village funds have been budgeted according to the needs of each village. The existence of this will help create the implementation of good village fund management accountability (Andriani, 2023). Apart from that, in realizing accountability in managing village funds, a sound internal control is needed in managing village funds. A sound internal control will encourage good oversight of the administration and use of village funds. This will create an exemplary implementation of the principles of accountability in the management of village funds.

2. LITERATURE REVIEW

Stewardship Theory

According to Raharjo (2015) explains that stewardship theory is a situation when management prioritizes organizational interests over personal interests. This theory also explains how the existence of the village government is a party that is essentially trustworthy and can carry out the mandate as expected by the community (Hendriksen & Van Breda, 2000). As a steward, the village government is expected to work optimally to positively impact the village's progress.

If the village government has worked well, the public's trust in the government will undoubtedly increase.

As a public servant (steward), the village government should be able to account for the use of village funds by the community as the principal so that the objectives of village funds can be realized, namely to improve the welfare of rural communities (Andriani et al., 2015). Applying this theory in village-level administration can help ensure the level of efficiency and effectiveness of the performance of the village apparatus in fulfilling the duties assigned to it.

Village Fund Accountability

According to Oktaviona et al. (2022), accountability is accountability that the village apparatus must give to use village funds entrusted to the village government. Accountability is divided into several types, including (1) vertical accountability, which is a type of accountability for village funds to a higher institution, and (2) horizontal accountability, which describes accountability on horizontal parties, namely the community.

In managing village funds, accountability is needed to clarify how government administration has been carried out by the mandate given by the village community. Village governments must implement accountability in managing village funds in the community. Accountability for managing village funds is necessary to see how accountable the village government is in managing village funds regulated by law. As the principal, the community expects the village government to be able to carry out good governance in managing village funds. Therefore, to realize the creation of good government, it is necessary to implement aspects of good government in managing village funds, one of which is accountability.

Clarity of Budget Targets

The budget is an organization's planning, which is presented in the form of numbers and a certain period and has units of currency (Cahyani & Utama, 2015). According to Nursela et al. (2022), clarity regarding the purpose of making a budget must be considered before making a budget. The purpose of clarifying budget targets is to see how far the budget has been made. The clarity of budget targets will make evaluating budget achievements easier. In a village government, clarity or budget targets will impact maximum results on using the budget to predict the future accurately (Asman, 2022). A budget with clear targets will impact achieving the targets set by the village government.

Internal Control

According to Widyawati et al. (2019), the Internal Control is a system designed by the government to organize the performance of every element in the government properly and correctly. Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government's Internal Control explains that effective and efficient financial management must be accompanied by government control over the administration of funds disbursed by the state. Implementing an internal control can be the basis for measuring the achievement of goals that have been carried out and the level of unexpected risk has been reduced (Matani & Hutajulu, 2020). That is why the government needs to be able to implement a sound internal control for managing village funds

Hypothesis Development

The creation of accountability in managing village funds must begin with clarity in achieving budget targets (Oktaviona et al., 2022). Therefore, the budget distributed by the government must be channeled precisely and clearly by village officials who run it so that it can provide maximum results to the community and central government/regional government as a form of accountability for managing village funds entrusted to them. Clarity of budget targets can encourage village officials as managers of village funds to try their best to achieve the goals desired by the community as principals.

Previous research conducted by Dwipayani and Hutnaleontina (2021), Cahyani and Utama (2015), and Arta and Rasmini (2019) obtained results that clarity of budget targets had a positive influence on accountability in managing village funds.

H₁ : Clarity of budget targets has a significant effect on accountability in village fund management.

In the concept of public sector accountability, the Internal Control is a system designed by the government to organize the performance of every element of government properly and correctly. Implementing an internal control can be a basis for measuring the achievement of objectives and reducing unexpected risks (Matani & Hutajulu, 2020). This is in line with the opinion expressed by Arta and Rasmini (2019) that internal control dramatically influences a village government's accountability level.

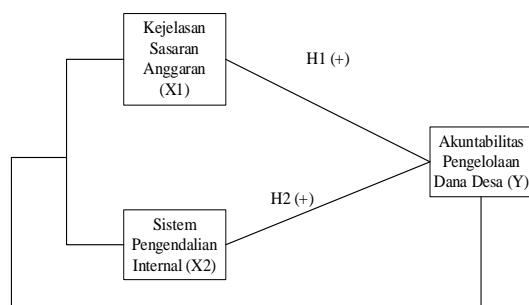
H₂ : The internal control has a significant effect on the accountability of village fund management.

Village officials must be able to manage the village fund budget and determine policies on using village funds. Therefore, clarity on budget targets is needed to make it easier for village officials to take responsibility for the success or failure of implementing village fund management. An internal control is also necessary to create accountability in managing village funds (Agus Suma Arta & Rasmini, 2019). Implementing an internal control is the main reason to provide adequate confidence that the village government has implemented village fund management by statutory regulations and has met the accountability criteria.

H₃ : Clarity of budget targets and internal control simultaneously influence the accountability of village fund management.

Research Framework

The rationale for this research was formed based on the explanation of the theoretical basis and hypothesis development that has been described. This research has two independent variables: clarity of budget targets and internal control. Meanwhile, the dependent variable for this research is accountability in managing village funds. Thus, the rationale for this research is:



Gambar 2.1 Research Framework

3. RESEARCH METHOD

This study uses a survey method with a quantitative approach. The population used in this study were all village officials involved in managing village funds in the Hamparan Rawang District Government area. These were 13 villages consisting of village heads, village secretaries, financial heads, general and planning heads, heads of government, heads of welfare and services, and village chiefs. Thus, the population in this study amounted to 119 village officials, and the sample used was 115 village officials. The sample was selected based on purposive sampling, with the following criteria:

- 1) Village officials in the Hamparan Rawang District.
- 2) Has a working period of at least one year of service.
- 3) Involved in managing village funds.

This research uses several types of testing, including Data Instrument Test (validity test and reliability test), Classic Assumption Test (normality test, multicollinearity test, and heteroscedasticity test), and Hypothesis Test (coefficient of determination test, t-test, and f-test).

4. RESULT AND DISCUSSION

This research was conducted to find empirical evidence of the influence of clarity of budget targets and internal control on accountability in village fund management. This research

was conducted by distributing questionnaires to 115 respondents. The respondents were selected based on predetermined research criteria.

Validity Test

Table 4.1 Validity Test Results

Question	R _{Count}	R _{Table}	Conclusion
Clarity of Budget Targets (X1)			
Q1.1	0,778	0,1832	Valid
Q1.2	0,718	0,1832	Valid
Q1.3	0,638	0,1832	Valid
Q1.4	0,672	0,1832	Valid
Q1.5	0,701	0,1832	Valid
Q1.6	0,649	0,1832	Valid
Internal Control (X2)			
Q2.1	0,776	0,1832	Valid
Q2.2	0,727	0,1832	Valid
Q2.3	0,809	0,1832	Valid
Q2.4	0,707	0,1832	Valid
Q2.5	0,678	0,1832	Valid
Village Fund Management Accountability (Y)			
Y1.1	0,619	0,1832	Valid
Y1.2	0,567	0,1832	Valid
Y1.3	0,543	0,1832	Valid
Y1.4	0,522	0,1832	Valid
Y1.5	0,632	0,1832	Valid
Y1.6	0,501	0,1832	Valid
Y1.7	0,534	0,1832	Valid
Y1.8	0,532	0,1832	Valid
Y1.9	0,533	0,1832	Valid

Source: Ouput SPSS, 2023

Based on table 4.1 above, it can be seen that each statement item in this research is a valid statement item. The r_{count} shows this $> r_{table}$ value and the significant value $<$ probability value.

Reliability Test

Table 4.2 Reliability Test Results

No	Variable	Cronchbach's Alpha	Probability	Conclusion
1	Clarity of Budget Targets	0,784	0,60	Reliable
2	Internal Control	0,784	0,60	Reliable
3	Village Fund Management Accountability	0,711	0,60	Reliable

Source: Ouput SPSS, 2023

The results of reliability testing can be seen in table 4.2 above which shows that all variables in this study are reliable. This is obtained from the value of Cronbach's alpha for each research variable greater than 0.60.

Normality test

Table 4.3 Kolmogorov Smirnov Test Result

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		115
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,18446767
Most Extreme Differences	Absolute	,057
	Positive	,057
	Negative	-,044
Test Statistic		,057

Asymp. Sig. (2-tailed)	,200 ^{c,d}
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Source: Ouput SPSS, 2023

Based on Table 4.3, it can be seen that the research data is included in the normally distributed category. The Kolmogorov Smirnov asymp demonstrates this.sig test. (2-tailed) which obtained a value of 0.200 > 0.05, meaning that the data was distributed normally in this study.

Multicollinearity Test

Table 4.4 Multicollinearity Test Results

Coefficients ^a			
Model	Collinearity Statistics		Conclusion
	Tolerance	VIF	
Clarity of Budget Targets	,897	1,115	Free from Multicollinearity
Internal Control	,897	1,115	Free from Multicollinearity

Source: Ouput SPSS, 2023

Based on Table 4.4, it can be seen that all independent variables in this study are free from symptoms of multicollinearity. This is shown by the tolerance value > 0.10 and the VIF (Variable Inflation Factor) value < 10.

Heteroscedasticity Test

Table 4.5 Heteroscedasticity Test

No	Variable	Sig.	Conclusion
1	Clarity of Budget Targets	0,286	There is no Heteroscedasticity
2	Internal Control	0,103	There is no Heteroscedasticity

Source: Ouput SPSS, 2023

Based on Table 4.5 of the Glejser test data above, it can be interpreted that there are no symptoms of heteroscedasticity in each variable because the significant value of each variable has a value greater than 0.05.

Coefficient of Determination

Table 4.6 Coefficient of Determination Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,614 ^a	,377	,366	2,204

Source: Ouput SPSS, 2023

From the results of the coefficient of determination (Adjusted R2) above, the value of the adjusted r square is 0.366 or 36.6%. This means that accountability for managing village funds is influenced by the clarity of budget targets and the internal control of 37.4%. The remaining 63.4% is influenced by other variables not explained in this study.

T-Test

Table 4.7 T-Test Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.
		B	Std. Error			
1	(Constant)	11,186	2,250		4,972	,000
	Clarity of Budget Targets	,531	,103	,405	5,142	,000
	Internal Control	,472	,106	,350	4,444	,000

Source: Ouput SPSS, 2023

Based on the results of the t-test, it is clear that Hypothesis 1 and Hypothesis 2 are accepted because they have a significance value below 0.05.

F-test

Table 4.8 F-test Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	329,395	2	164,697	33,909	,000 ^b
	Residual	543,996	112	4,857		
	Total	873,391	114			

Source: Ouput SPSS, 2023

Based on the results of the F test that has been carried out, the significance value in this study is $0.000 < 0.05$, and the f_{count} value is $14.594 > f_{table} 2.30$. This shows that clarity of budget targets and the internal control simultaneously influence the accountability of village fund management.

DISCUSSION

The Effect of Clarity of Budget Targets on the Accountability of Village Fund Management

Clarity of budget targets plays an important role in helping village officials provide sufficient and sufficient information to achieve the expected goals. If the budget targets set are clear, then village officials will be able to answer any problems that arise in the village government and try their best to achieve the targets that have been previously set. Clarity of budget targets allows village funds to be utilized effectively and efficiently so that they can be accounted for by the central government/regional government and the community as the principal.

The results of this study align with research conducted by Dwipayani and Hutnaleontina (2021), which states that the clarity of budget targets has a positive effect on the accountability of managing village funds. Other research conducted by Arta and Rasmini (2019) and Cahyani and Utama (2015) also concluded that the clarity of budget targets positively affects the accountability of managing village funds.

The Influence of the Internal Control on Village Fund Management Accountability

The internal control will create trust from the central government/regional government and the community in the management of village funds entrusted to village officials. This trust arises from the achievement of effective and efficient activities due to the obedience of village officials in carrying out activities in accordance with statutory regulations. Shared interests are used as the basis for village officials to always act in accordance with statutory regulations and in accordance with established standard operating procedures in order to achieve the main objective of disbursing village funds, namely to improve the welfare of rural communities.

The internal control that has been implemented by the village government is intended so that village officials work optimally so that they can be accountable for the management of village funds that are allocated. The results of this study are in line with research conducted by Dwipayani and Hutnaleontina (2021) and Arta and Rasmini (2019) which state that the internal control has a positive effect on accountability for managing village funds.

The influence of clarity of budget targets and the internal control simultaneously influences the accountability of village fund management

Clarity of budget targets and internal control simultaneously influence the accountability of village fund management. Having clarity on budget targets and an internal control can improve the performance of village officials, especially in managing village funds so that accountability for managing village funds can be achieved. Accountability for the management of village funds requires that the management of village funds is carried out in accordance with applicable regulations and is responsible for its implementation. If village officials (stewards) can properly account for the performance of managing village funds to the community and local government/central government, it will increase public trust in the village government as the recipient of the mandate in managing village funds.

Recently research conducted by Arta and Rasmini (2019) is also in line with the results of this study which states that the clarity of budget targets and the internal control jointly affect the accountability of managing village funds.

5. CONCLUSION

Based on the research results discussed previously, the conclusions that can be drawn from this research are as follows:

- 1) Clarity of budget targets positively affects accountability in managing village funds. The clearer the budget targets of a village, the better the accountability of village fund management in Hamparan Rawang District.
- 2) The internal control has a positive effect on the accountability of village fund management. The better the internal control, the better the accountability of village fund management in Hamparan Rawang District.
- 3) Clarity of budget targets and internal control simultaneously influence the accountability of village fund management. Having clarity on budget targets and an internal control can improve the performance of village officials, especially in managing village funds, so that accountability in managing village funds in Hamparan Rawang District can be achieved.

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