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## The Influence of Transparency, Internal Control Systems, Human Resource Competency, and Community Participation on The Accountability of Village Fund Management

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**Abstract:** The increasing allocation of the village fund budget each year, necessitates the Minta Kasih Village government to be responsible for the village funds managed. The Minta Kasih Village Government needs to increase community participation, internal control systems, human resource competence, and transparency in order to achieve village fund management with good accountability. The research was carried out with the aim of assessing the influence on accountability in managing village funds, individually or simultaneously, on community participation, transparency, internal control systems, competence, and increased human resources. Saturated samples were used as the research method. Multiple linear regression was used as data analysis with the help of SPSS 25 software. The research provided individual results, accountability in village fund management was influenced by community participation, internal control systems, human resource competence, and transparency positively and significantly. However, accountability in village fund management has a positive but not significant influence from community participation. Simultaneously, 78% of the significant influence given to the accountability of village fund management was on the variables of transparency, community participation and internal control system, while the influence due to other variables which were not included for research was 22%.

**Keyword:** Transparency, Internal Control System, Competence, Community Participation, Accountability of Village Fund Management

## INTRODUCTION

In Indonesia, villages are currently the primary focus of development initiatives. To foster village-level growth, the government allocates village funds directly through the state budget (APBN), enabling village residents to manage these funds to enhance development and welfare. This initiative reflects a tangible implementation of village autonomy,

promoting growth and development according to local dynamics, guided by principles of diversity, democracy, participation, and community empowerment. The government's dedication to bolstering Indonesia's economy, especially by enhancing government services at the village level, is demonstrated by the increased allocation of public funds to all villages across the country Kusrawan (2019). These funds must be managed transparently to ensure public accountability Santi *et al.* (2022). The primary focus of the village funds is on infrastructure development and improving governance, aiming to foster strong, progressive, and self-sufficient villages while ensuring equitable and sustainable community well-being (Nadilla & Kamilah, 2023). Nonetheless, village fund management often encounters challenges such as lack of transparency, financial mismanagement, and low accountability.

The introduction of Law No. 6 of 2014 marked a new era of reform, empowering villages to govern themselves and manage their finances. With the substantial funds allocated to villages, increasing yearly, it is crucial for villages to possess competent administrative capabilities and adequate infrastructure to ensure transparent and well-planned governance and financial management. However, these regulations have not entirely reinstated the full autonomy of villages as governing entities capable of managing their internal affairs in accordance with local traditions and community needs. According to Law No. 6 of 2014, with approximately 73,000 villages and 8,000 urban areas in Indonesia, the full range of their aspirations and needs is yet to be addressed through existing village regulations (Mualifu *et al.*, 2019).

*According to Indonesia Corruption Watch (ICW), village budgets are particularly prone to being misused and corrupted. Since the village funds were first allocated in 2015, there has been a notable rise in corruption cases at the village level, as reported by ICW. In 2020, ICW documented 141 corruption cases within village governments, ranking them second only to district/city governments among the top ten corruption cases in Indonesia based on government reports. A lack of transparency in managing village funds often leads to suspicions of budget misappropriation, which in turn raises concerns about the accountability of these funds. Transparency in fund management is essential to ensure accountability, which is key to achieving good governance in village administration* (Oktari & Afifah, 2023). Hence, the active role of community watchdogs is vital, supported by the district government that provides funds and monitors the progress and direction of village development (Resdiana & Puspaningrum, 2020).

In 2022, Minta Kasih Village, located in Salapian District, Langkat Regency, North Sumatra, received a district transfer of IDR 1,221,017,000. The funds were distributed across five areas: IDR 500,237,000 for village administration, IDR 323,506,000 for village development, IDR 12,250,000 for community guidance, IDR 28,500,000 for community empowerment, and IDR 356,523,920 for disaster relief. Given the significant funds received, the village government of Minta Kasih requires competent personnel to ensure the funds are allocated effectively. Nonetheless, village governments generally continue to face difficulties in the effective allocation of village funds, often resulting in issues of transparency and accountability in fund management.

Accountability is the obligation to explain or justify one's performance and actions to those in authority (Zaitun, 2022). According to (Walyati, 2020), this is essential for governments and business entities as a form of accountability to shareholders. It is crucial for governments because it can build public trust in governmental activities. Transparency, which involves providing financial information openly and honestly to the public, allows the public to understand the government's responsibilities regarding resource management and policy compliance. This concept is embedded in the Government Accounting Standards as outlined in Government Regulation No. 24 of 2005 (Sitepu, 2022). As (Fitriyah *et al.*, 2023), note, transparency involves efforts by the government to make information accessible to the

public. Financial transparency can boost public confidence and involvement in public information processes, leading to increased trust and participation in community life.

Various factors are vital in strengthening transparency and accountability in governance. (Kusrawan, 2019) explains that control systems in government can influence the internal decisions at the village government level, which directly affect the transparency and accountability of the village administration. An internal control system is defined as a coordinated series of processes and actions consistently implemented by management and all employees to ensure the achievement of organizational goals (Priantono & Vidiyastutik, 2022). According to Kabuye *et al.* (2019), internal control systems are designed to ensure that organizations achieve their objectives with operational efficiency, reliable financial reporting, and compliance with laws, regulations, and policies.

The competence of human resources (HR) is another significant factor. HR competence refers to the potential of individuals to carry out their responsibilities and duties, which they acquire through investment in relevant training, education, and experience Evicahyani & Setiawina (2016) in (Sumaryati *et al.*, 2020). The skills of individuals impact the quality of the organization and the accountability of village governments (Pratiwi *et al.*, 2020). Moreover, community involvement is a critical component, as active public participation can enhance monitoring and accountability Ultafiyah (2017) in (Yanto & Aqfir, 2021). Community involvement is essential for overseeing local government operations (Hidayat *et al.*, 2022). When managing village funds, community involvement reflects a collaboration between the village government and its residents in planning, implementation, monitoring, enjoyment, and maintenance of development outcomes. There is a strong correlation between community participation and the success of village development. Community involvement ensures that village development is more effective and efficient (Silalahi, 2023).

Stewardship theory suggests that managers (in this context, the government) prioritize the interests of the principal (the community) over their personal interests. According to Raharjo (2007), this theory asserts that the government is responsible for fulfilling the community's interests. The work carried out by the government is not driven by personal gain but by organizational goals. Consequently, public sector institutions, including village governments, are expected to be trustworthy and dependable in providing services that help achieve organizational objectives (Budiana *et al.*, 2019). *Stewardship theory emphasizes the importance of prioritizing collective interests over personal ones in achieving organizational goals. It highlights the trust placed in leadership roles, such as government officials acting as stewards, and the community, which grants the mandate* (Hakim *et al.*, 2022).

Desa Minta Kasih is a village that receives financial allocations from the State Budget (APBN). However, observations reveal that the village government of Minta Kasih lacks adequate knowledge in managing the Village Fund, particularly in the phase of accountability reporting. The issues in the accountability of the Village Fund (ADD) stem from delays in the reporting procedures. This situation is concerning as it may affect budget transparency, internal control systems, community involvement, and the competence of human resources in ensuring the accountability of the village funds allocated and managed by the village government of Minta Kasih, Salapian District, Langkat Regency. The diverse nature of the village, the competence of village officials, and new regulations pose a significant risk of potential mismanagement throughout the village's budget management process, from planning to monitoring and evaluation.

In previous research by (Panjaitan *et al.*, 2022), the findings suggested that the accountability of village fund management is positively and significantly influenced by the internal control system and transparency. However, the accountability of village fund management is positively but not significantly impacted by the competence of officials and community participation. In contrast, (Atiningsih & Ningtyas, 2019) found that in Banyudono

District, Boyolali Regency, the accountability of village fund management among government officials is positively and significantly influenced by the internal control system, community participation, and official competence.

The inconsistencies in these findings have inspired the researchers to revisit the effects of community participation, internal control systems, human resource competence, and budget transparency on the accountability of village fund management. Therefore, this study seeks to examine the impact of these factors on the accountability of village fund management in Desa Minta Kasih, Salapian District, Langkat Regency.

## METHOD

The research employed a quantitative approach, utilizing both primary and secondary data. Primary data was gathered through surveys, interviews, and direct observation with the officials of Desa Minta Kasih. Secondary data was collected from related documents and literature. The data collection methods included document analysis, field observations, and interviews. The study population included all government officials in Desa Minta Kasih, such as village officials, community leaders, supervisory bodies, and village assistants. The sample consisted of members of the Village Representative Body (BPD), the village head, the secretary, the treasurer, village officials, the chair and members of the Activity Management Team (TPK), neighborhood heads, and neighborhood unit leaders (RT). A saturated sample or non-probability sampling method was used, involving the entire population, resulting in a total of 40 respondents.

Questionnaires were used as the survey method and were distributed to the respondents during the study. Multiple linear regression analysis was employed to analyze the data. Additionally, various statistical tests were conducted, including tests for data quality (validity and reliability) and classical assumptions (autocorrelation, heteroscedasticity, multicollinearity, and normality) to ensure the validity of the data analysis. F-tests and T-tests were also performed for hypothesis testing.

## RESULTS AND DUSCISSION

### Validity Test Results

The research conclusions are summarized in Table 1:

Table 1. Validity Test

Variable	Number of Items	Corrected Item Total Correlation	r-tabel Value	Description
Transparency	1 - 8	0,46 – 0,80	0,31	Valid
Internal Control System	1 – 7	0,73 – 0,85	0,31	Valid
Human Resource Competence	1 – 11	0,64 – 0,84	0,31	Valid
Community Participation	1 – 6	0,79 – 0,91	0,31	Valid
Accountability of Village Fund Management	1 - 12	0,49 – 0,84	0,31	Valid

Source: Data processed with SPSS 25, 2024

Table 1 displays the corrected item-total correlation values for the statements measuring transparency, the internal control system, human resource competence, community participation, and accountability of village fund management, which range from 0.461 to 0.919. These values all exceed the r-table value of 0.312, indicating that the research can proceed.

### Reliability Test Findings

The reliability test results are shown in Table 2:

**Table 2. Reliability Test**

Variable	Cronbach Alpha	Keterangan
Transparency	0,81	Reliable
Internal Control System	0,89	Reliable
Human Resource Competence	0,93	Reliable
Community Participation	0,92	Reliable
Accountability of Village Fund Management	0,86	Reliable

Source: Data processed with SPSS 25, 2024

Table 2 shows that all variables used in the study have Cronbach's Alpha values greater than 0.70, indicating consistent use throughout the research.

### Classic Assumption Test Results

The results of the classic assumption tests are divided into several sections:

#### Normality Test Findings

The following presents the results of normality testing through Table 3, namely:

**Table 3. Normality Test**

			One-Sample Kolmogorov-Smirnov Test
			Unstandardized Residual
			N
			40
			Mean
			.0000000
			Std. Deviation
			2.57176985
			Absolute
			.118
			Positive
			.117
			Negative
			-.118
			Test Statistic
			.118
			Asymp. Sig. (2-tailed)
			.173

a. Test distribution is Normal.

Source: Data processed with SPSS 25, 2024

Table 3 shows the results of the Kolmogorov-Smirnov test, indicating that the residuals are normally distributed. This conclusion is supported by the Asymp. Sig. (2-tailed) value of 0.173, which is greater than 0.05.

#### Multicollinearity Test Findings

The results are summarized in the following table:

**Table 4. Multicollinearity Test Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients	Beta	Sig.	Tolerance	Collinearity Statistics
(Constant)	-.872	5.252		-.166	.869		
x1	445	.179	.271	2.492	.018	.532	1.880
x2	739	.191	.471	.867	.000	.423	2.362
x3	240	.111	.265	.167	.037	.420	2.379
x4	157	.107	.121	.471	.150	.927	1.079

a. Dependent Variable: Y

Source: Data processed with SPSS 25, 2024



Table 4 shows the test results, proving that all three variables have tolerance values exceeding 0.10 and VIF values under 10. Therefore, it can be concluded that there is no multicollinearity issue among the independent variables.

### Results of the Heteroscedasticity Test

**Table 5. Heteroscedasticity Test**

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-3.450	3.570		-.966	.341
x1	.070	.121	.129	.579	.566
x2	.022	.130	.042	.167	.868
x3	.001	.075	.003	.014	.989
x4	.097	.072	.225	1.334	.191

Source: Data processed with SPSS 25, 2024

The Glejser test was utilized to test for heteroscedasticity during the study. The statistical results indicate that all independent variables have significance values approximately around (X1)=0.566, which is greater than 0.05; Transparency (X2)=0.868; Internal Control System (X3)=0.989; HR Competence (X4)=0.191; Public Participation. This suggests that the regression model in this study does not exhibit heteroscedasticity.

### Results of Multiple Linear Regression Analysis

**Table 6. Multiple Linear Regression Test**

Model	Unstandardized Coefficients		Standardized Coefficients	Coefficients <sup>a</sup>	
	B	Std. Error		t	Sig.
(Constant)	-.872	5.252		-.166	.869
x1	.445	.179	.271	2.492	.018
x2	.739	.191	.471	3.867	.000
x3	.240	.111	.265	2.167	.037
x4	.157	.107	.121	1.471	.150
a. Dependent Variable: Y					

a. Dependent Variable: Y

Source: Data processed with SPSS 25, 2024

Table 6 provides the regression analysis results, which show a constant of -0.185. The multiple linear regression model derived from the analysis is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$$

$$Y = -0,872 + 0,445X_1 + 0,739X_2 + 0,240X_3 + 0,157X_4$$

- The constant value of -0.872 indicates that in the absence of any effect from the variables of transparency, public participation, internal control system, and HR competence, there would be a decrease of approximately -0.872 in the accountability of village fund management.
- The regression coefficient for the transparency variable is around 0.445, demonstrating a positive and significant effect. This implies that a 1-unit increase in transparency leads to an increase of about 0.445 in the accountability of village fund management.
- The internal control system variable has a regression coefficient of approximately 0.739, indicating a positive and significant effect. This suggests that for each 1-unit increase in the internal control system, the accountability of village fund management increases by about 0.739.

- d) The HR competence variable has a regression coefficient of about 0.240, showing a positive and significant effect. This means that for each 1-unit increase in HR competence, there is an increase of approximately 0.240 in the accountability of village fund management.
- e) The public participation variable has a regression coefficient of around 0.157, showing a positive and significant impact. This means that a 1-unit increase in public participation corresponds to an approximate increase of 0.157 in the accountability of village fund management.

### Partial Regression Test (t-Test)

**Table 7. t-Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	Coefficients <sup>a</sup>	
	B	Std. Error		t	Sig.
(Constant)	-.872	5.252		-.166	.869
x1	.445	.179	.271	2.492	.018
x2	.739	.191	.471	3.867	.000
x3	.240	.111	.265	2.167	.037
x4	.157	.107	.121	1.471	.150

a. Dependent Variable: Y

Source: Data processed with SPSS 25, 2024

The t-test was conducted to determine whether there is a significant direct influence on the dependent variable from the independent variables.

- a. With a significance level of  $0.018 < 0.05$  and a t-value of  $2.492 > t\text{-table of } 2.030$ , it can be concluded that the null hypothesis is rejected, indicating that Y has a significant influence.
- b. With a significance level of  $0.000 < 0.05$  and a t-value of  $3.867 > t\text{-table of } 2.030$ , it can be concluded that the null hypothesis is rejected, indicating that Y has a significant influence.
- c. With a significance level of  $0.037 < 0.05$  and a t-value of  $2.167 > t\text{-table of } 2.030$ , it can be concluded that the null hypothesis is rejected, indicating that Y has a significant influence.
- d. With a significance level of  $0.150 > 0.05$  and a t-value of  $1.471 < t\text{-table of } 2.030$ , it can be concluded that the null hypothesis is accepted, indicating that Y has no significant influence.

### Coefficient of Determination (R<sup>2</sup>) Test

**Table 8. Coefficient of Determination**

Model	R	R Square	Adjusted R Square	Model Summary
				Std. Error of the Estimate
1	.883 <sup>a</sup>	.780	.755	2.715

a. Predictors: (Constant), x4, x1, x2, x3

Source: Data processed with SPSS 25, 2024

As shown in Table 8, the regression results demonstrate that the Adjusted R-Square is 0.780, indicating that about 78% of the dependent variable can be explained by the independent variables, while the remaining 22% is explained by other factors.

## F-Test Results

**Table 9. F-Test**

Model	Sum of Squares	df	Mean Square	F	ANOVA <sup>a</sup>
					Sig.
Regression	916.429	4	229.107	31.087	.000 <sup>b</sup>
Residual	257.946	35	7.370		
Total	1174.375	39			

a. Dependent Variable: y

b. Predictors: (Constant), x4, x1, x2, x3

Source: Data processed with SPSS 25, 2024

Table 9 presents the F-test or ANOVA results. The significance value indicates that the independent variables X1, X2, X3, and X4 have a collective influence on the accountability of village fund management, with a significance level of approximately  $0.000 < 0.05$  and an F-value of  $31.087 > F\text{-table value of } 2.64$ . Therefore, it can be concluded that Y is influenced simultaneously by transparency, internal control system, HR competence, and public participation.

### The Influence of Transparency on the Accountability of Village Fund Management

Based on the data in Table 7 above, it can be explained that the calculated t-value is 2.492 with a significance value of 0.018, which is smaller than the established alpha significance level of 5% (0.05). This means it can be concluded that transparency has a positive and significant effect on the accountability of village fund management. According to (Fitriyah et al., 2023), transparency is an effort made by the government to provide the public with easy access to information. With transparency in funds, the public can feel more confident and engaged in the public information process, which ultimately increases trust and participation in community life. In this context, stewardship theory emphasizes that managers (village government) act as responsible stewards for the best interests of the owners, namely the village community. Village funds should be managed openly without hiding anything from the public and carried out in accordance with existing laws, guidelines, and regulations. This way, village fund management can be monitored and controlled by relevant parties (Dewi & Gayatri, 2019), in (Indriasih et al., 2022). (Mualifu et al., 2019) found that transparency has a significant effect on the accountability of village fund management.

### The Influence of Internal Control Systems on the Accountability of Village Fund Management

Based on the data in Table 7 above, it can be explained that the calculated t-value is 3.867 with a significance value of 0.000, which is smaller than the established alpha significance level of 5% (0.05). This means it can be concluded that the internal control system has a positive and significant effect on the accountability of village fund management. Internal control systems in managing village funds are necessary to detect any deviations in fund management. This is in line with the principles of stewardship theory, which emphasize the responsibility and trust of the village government to act ethically and serve the interests of the community as the owners of village funds. (Panjaitan, & Nasution, 2022) state that adequate internal control can reduce intentional errors in government activities. With a strong internal control system, the village government can minimize the risk of fraud, misuse of funds, or errors in the management of village funds. Research by (Harahap & Wirananda, 2023) and (Atiningsih & Ningtyas, 2019) shows that internal control systems affect the accountability of village fund management.



### **The Influence of Human Resource Competence on the Accountability of Village Fund Management**

Based on the data in Table 7 above, it can be explained that the calculated t-value is 2.167 with a significance value of 0.037, which is smaller than the established alpha significance level of 5% (0.05). This indicates that human resource competence has a positive and significant effect on the accountability of village fund management. The importance of Human Resource (HR) competence in the context of village financial management, especially in the reporting and accountability stages, is highly significant. According to (Fauzanto, 2023) quality and skilled human resources are essential to ensure that the processes of preparation, reporting, and accountability of village funds are carried out properly and in accordance with applicable regulations. Similarly, research by (Putri & Hasibuan, 2021) states that the integrity of human resources (village officials) is crucial for village officials to manage village fund budgets honestly, aiming to achieve the goal of advancing the village.

According to (Pahlawan et al., 2020) the higher the level of competence of village officials, the higher the accountability in village fund management. Competent village officials are capable of managing village funds effectively. This is also in line with stewardship theory, which states that officials act as stewards with the duty to be accountable, thereby making good decisions that result in excellent service according to their respective duties (Riski & Maryono, 2022). The competence of officials is crucial in managing village finances; the management of village funds, from planning to implementation, reporting, and accountability, requires competent officials in financial management (Pratiwi & Dewi, 2021). According to (Syakillah et al., 2023) noted that limitations in human resources and finances at the village level, as well as technical issues in preparing financial reports, lead to delays in accountability procedures. Additionally, (Pahlawan et al., 2020) found that HR competence significantly influences the accountability of village fund management.

### **The Influence of Community Participation on the Accountability of Village Fund Management**

Based on the data in Table 7 above, it can be explained that the calculated t-value is 1.471 with a significance value of 0.150. This indicates that community participation does not significantly affect the accountability of village fund management. The relationship between officials and the community is sometimes less optimal, as the community's desires may not align with the decisions of the village officials. This situation is consistent with stewardship theory, which posits that officials assigned with duties and responsibilities must provide accountable reports to the community, thereby allowing community involvement in monitoring and assessing the management of village funds. This can reduce errors, fraud, or misappropriation by officials (Aprilya & Fitria, 2020).

According to (Giriani et al., 2021), the lack of community knowledge results in less interactive communication between village officials and the community. This is compounded by the lack of knowledge and time that the community has regarding decision-making in village fund management, the generally low level of education among the community, and inadequate community oversight of the use of village funds. Accountability is often limited to information provided on banners in front of village offices, with insufficient transparency and publication of village fund usage on village websites. Consequently, the community lacks access to monitor the use of village funds. Research by Indraswari & Rahayu (2022) and Aprilya & Fitria (2020), also found that community participation does not affect the accountability of village fund management. However, research by (Riski & Maryono, 2022) showed that community participation has a positive and significant impact on the accountability of village fund management.

## **The Influence of Transparency, Internal Control Systems, HR Competence, and Community Participation on the Accountability of Village Fund Management**

Based on the simultaneous significance test (F-test), the results showed that the F-value was 31.087 with a significance of 0.000, which is smaller than 0.05. Thus, it can be concluded that transparency, internal control systems, HR competence, and community participation have a simultaneous and significant effect on the accountability of village fund management.

## **CONCLUSION**

Based on the data and research findings, it can be concluded that internal control systems, transparency, and HR competence positively and significantly influence the accountability of village fund management. The t-Test results indicate that transparency has a t-value of 2.492 with a significance level of 0.018, internal control systems have a t-value of 3.867 with a significance level of 0.000, and HR competence has a t-value of 2.167 with a significance level of 0.037. However, public participation does not have a significant impact on the accountability of village fund management, as evidenced by a t-value of 1.471 with a significance level of 0.150. This lack of significant influence may be due to a suboptimal relationship between the officials and the community's expectations, as well as insufficient public understanding of village fund management, leading to greater acceptance of the village managers' decisions.

The study's limitation is its focus on a single village. Therefore, for future research, it is suggested to extend the scope to a larger area. Additional variables not included in this study, such as the use of information technology, clarity of targets, organizational commitment, and other potential factors, could be considered for future research to explore their impact on the accountability of managed village funds.

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