

Factors Affecting the Responsibility of Rural Foundations in The Village of Sumbawa District

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Abstract- The potential of rural government, internal control systems, and financial disclosure are discussed in this paper in connection to the accountability of the management of rural funds. This is an explanatory study that was conducted in a study design that included a sample of rural government in 8 different villages. Primary sources were utilized for the data. Quantitative methods are utilized in this line of inquiry. The findings of this research indicate that the capability of the village government has a positive and significant impact on the accountability of the village's fund management. On the other hand, the findings of this research indicate that the internal control system and financial disclosure have a negative and significant impact on the accountability of the village's fund management. On the other hand, the opportunities afforded by the rural administration simultaneously at the same time

Indexed Terms- Rural government capacity, internal control system, financial disclosure, accountability of rural fund management.

I. INTRODUCTION

Information from the Indonesian Corruption Watch Agency (www.antikorupsi.org) showed that between 2016 and August 10, 2017, there were 110 issues related to the embezzlement of village funds. In these cases, the performers were usually executed by the head of the village. Moreover, the perpetrators of corruption, who are hiding, are village officials, only 30 people, as well as the family of the head of the village. as many as 2 people. From this case, the total damage to the state reached 30 billion rupees. There are various patterns of corruption in the misuse of rural funds, including fraud, budget misuse, abuse of power, extortion, budget increases, false reporting, budget cuts, and bribes.

The central government started distributing rural funds for 2015 after approval by the government and the DPR of approximately 20.67 trillion rupees of rural funds. in the Republican budget for 2015. Every year, village funds are always increased based on the statement of the PDTT Minister of Villages on Kompas.com: "The government seeks to improve the welfare of the population through the provision of funds in villages, reduce disparities between regions and correct the implementation of fair distribution. development". After the distribution of rural funds in 2015, many members of village councils and heads of villages were caught embezzling villages. This is evidenced by President Joko Widodo, who reported to *Republika.co.id* if "900 village heads (court cases) are actually affected and we recognize that there are indeed things that we need to resolve and we do not close our eyes."

This study examines the responsibility for managing village funds and the variables that influence it. These variables are the powers of the village government, the internal control system, and financial disclosure. On the basis of Permendagri No. 20 of 2018, the village administration is engaged in the management of state affairs and the interests of local communities in the state administration system of the Unitary State of the Republic of Indonesia. The village government is headed by a village head or some other name and is assisted by village officials in their day-to-day duties of serving the local community.

The administration of the village is carried out by the head of the village. Its mandate is to oversee rural self-government, implement village development, support villagers, and strengthen villagers based on community initiatives, rights of origin, and village customs (UU No. 6 of 2014, article 18). The village council consists of the village council and the village council (BPS). Rural self-government is defined as consisting of the head of the village and the villagers.

according to GD no. 72 of 2005 on villages, article 30 provides that the village council is a representative of the under-represented population, determined by discussion and consensus, consisting of heads of civilians, traditional stakeholders, group leaders, religious scouts, and other figures or other community leaders.

II. LITERATURE REVIEW

According to Mardiasmo (Widyanti, 2018), public accountability is an obligation guardian (agent) for accounting, representing, notifying, and informing the guardian (principal) of all acts and acts for which they are responsible. take responsibility. Public accountability consists of 2 types, namely:

- a) Vertical Responsibility
- b) Horizontal Responsibility

The public accountability of public area organizations consists of 4 responsibilities that must be met by public area organizations:

- a) Responsibility for justice and legality.
- b) Process Responsibilities.
- c) program responsibilities,
- d) Responsibility for politics

Source: Permendagri No. 20 of 2018 on rural finance. The organization of rural finance is a universal activity that includes preparation, implementation, administrative, information and rural finance obligations. Rural funds are managed in accordance with the principles of rural fund management. The principles are the values that inspire Village Funding. These principles give rise to basic principles and should be reflected in every action to structure rural finance. Principles and Principles are useless unless they are expressed in action. Village Fund Management Responsibilities

The interpretation of good governance is often referred to as good governance. For Mardiasmo (2016) in (Gosal et al., 2021) accountability is one of the characteristics of good governance. Responsibility is the obligation of each person, group or body to fulfill its obligations. On the other hand, for Mardiasmo (2016), public reporting is an obligation (agent) tasked with counting, recording, notifying and notifying the trustee of all activities and activities for

which he is responsible (in principle). Also has the right and authority to question duties. Based on Permendagri No. No. 20 of 2018 on the procedure for financing the village, the mechanisms for financing the village are carried out in several stages as follows:

- a) Rural government planning
- b) Implementation
- c) Administration
- d) Information
- e) A responsibility

Law no. Article 1 (10) of Law No. 13 of 2003 on the labor force states that a qualification is the work skill of each person, which includes aspects of knowledge, intelligence, and the nature of work that meets the specified standards.

Internal capacity of Rural self-government, influencing the work of top management. On the other hand, village fund managers, and village officials should have good experience in village fund management and accountability, because competent village officials in village finance mechanisms can increase accountability in managing village funds, and vice versa. (Umaira and Adnan, 2019).

Share Hupatea andToha in (Amar & Fikri, 2020) reports that abilities have 5 characteristics, but only 3 main characteristics that can be easily seen and assessed, namely: knowledge, skills and behavior, on the other hand, those that are invisible and difficult for understanding. in personality and motives. For more details, it will be described as follows:

- a) Knowledge
- b) Skills
- c) Attitude
- d) Nature
- e) Motive

Capacity is an important variable that should be discussed in detail in this study because villages are required to manage their finances and report financial information as a form of accountability when structuring village funds that are large enough to be allocated to the government. This ability is related to the knowledge, skills and experience that a person must possess in the performance of their duties. The village government must have an acting financial administrator capable of collecting financial information that can be accurate and reliable so that

the responsibility for managing the village fund is accepted by many people. The results of previous studies also show that the capacity variable has a significant impact on the accountability of rural fund management. by collecting financial information as a form of accountability for rural fund management (Puspa & Prasetyo, 2020); (Hero et al., 2020); (Peryansya and Sopyan, 2021); (Mualifu et al., 2019); (Umaira and Adnan, 2019); (Atiningsikh and Ningtyas, 2019). While studies according to (Sweetenia et al., 2019); and (Vidyatama et al., 2017) said that the capacity variable did not affect the accountability of the village fund management. Considering the above explanation, the researcher hypothesizes: 2017) said that the power variable did not affect the accountability of the rural fund management. Considering the above explanation, the researcher hypothesizes: 2017) said, that the power variable did not affect the accountability of the management of the rural fund. Taking into account the above explanation, the researcher hypothesizes: H1: Village government capacity has a positive and significant impact on the accountability of villagefund management.

For GD No. 60/2008, the State System of Internal Control (SPIP) is designed to ensure that the goals of the organization can be properly achieved through effective, efficient and purposeful activities with management and all employees, which is a process. integration of actions and actions that are constantly taken. Reliable information. Finance, protection of state property and compliance with legislation. The Internal Control System (ICOS) is a system of internal controls that must be implemented by all state and regional governments.

The above benefits of internal control can be achieved by management applying components of internal control for each activity. The auditing standards are in line with GD No. 60/2008, establishing 5 elements of internal control that are linked to the COSO Statement (1992). 5 elements of internal control:

- a) Control zone
- b) Risk assessment
- c) Control measures
- d) Data and Communication
- e) Monitoring

The state system of internal control is a procedure

that must be mastered in the management of government bodies to maintain the process of operating activities in accordance with pre-established policies and procedures in order to achieve the organization's own goals. An internal control is an organizational structure that is used to maintain or protect government wealth and can also provide accurate and reliable information. The results of the study show that the internal control systemgovernment has a positive and significant impact on the accountability of financial structuring (Puspa & Prasetyo, 2020); (Arfiansakh, 2018); (Geroy et al., 2020); (Peryansya and Sopyan, 2021); (Mualifu et al., 2019); (Martini et al., 2019); (Sviteniya et al., 2019); (Atiningsikh and Ningtyas, 2019); (Vidyatama et al., 2017). From the above explanation, the researcher infers a hypothesis:

H2: The internal control system has a positive and significant impact on the accountability of the Village Fund mechanism.

openness can meanas a form of accountability of local governments to the public in an open and honest manner through the dissemination of financial data that can be easily accessed by various stakeholders for use in decision-making (Mustofa, 2012). Mardiasmo (2005) stated: "Public power over financial data stems from the concept of public accountability, which uses the financial records ofpublic organizations to Create reporting and management information.

Based on the above description and various arguments, in order to ensure that village funds are managed as public funds by the village authorities, it is necessary to inform residents through generally accepted access to the media. Responsibility for the management of village funds can be controlled by residents and stakeholders if the available datadescribe how village funds are managed and can be disseminated through various media.

There is the 3 markers that influence financial disclosure according to Sande in the journal (Satria & Bobby, 2018) are:

- a) Open on social networks
- b) Ease of access
- c) Available data

openness Financial information is the ease of access to all the information you need to make decisions for the future. According to Article 72 of the Law of Permendagri No. 20 of 2018, the village authorities are required to disclose the full information on the financial arrangements reached, and reporting on the financing of the village must be done in writing to the community and should be easily accessible through bulletin boards and electronic media. Research (Puspa & Prasetyo, 2020); (Superdi, 2017); (Nurlayli, 2016); (Wahyuni and Sulindawati, Ni Luh Gede Ernie Trisna, Herawati, 2014); (Mustofa, 2012). The results of their study showed that financial disclosure had a positive and significant impact on the accountability of financial structuring.

H3: Financial disclosure has a positive and significant impact on the accountability of Village Fund management

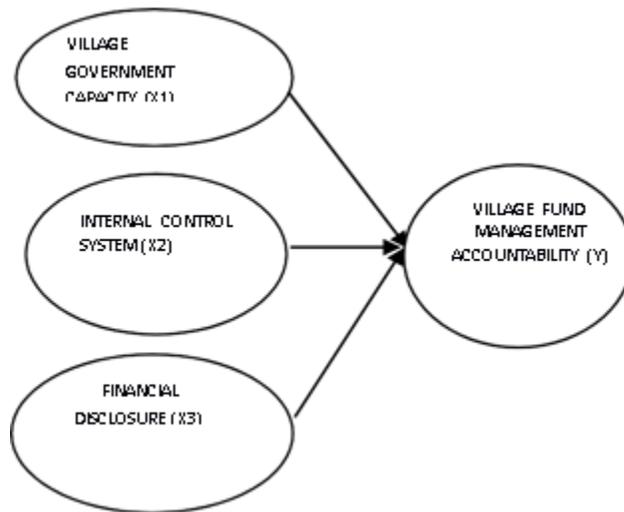


Figure 1. Structure of thinking

III. METHOD

This study was conducted in a village in the Sumbawa District of the Sumbawa Regency. The study period began in March 2022 until this study ended. The population in this study is the village officials in the village of Sumbawa District, Sumbawa Regency, as many as 8 sub-districts / villages, the population will be studied by selecting respondents based on certain criteria (target sampling). The criteria used to select respondent criteria are the apparatus and team of officials for the management of the Village Fund,

who perform functions in the structure of the Village Fund, which consists of:

- a) Holder The strength of the rural financemechanism
- b) Implementation coordinator Method of organizing rural financing
- c) Finance Staff
- d) Rural government partners.

IV. RESULTS AND DISCUSSION

Based on a questionnaire distributed to respondents until the results of the respondents' responses are obtained, which can describe the descriptive study. Below are the respondents' responses to the statements of each variable. We can say that the statement is valid if $r_{count} > r_{table}$. At 5% significance with degrees of freedom $df = 92 - 3 = 89$. It can be seen that the r_{table} in this study is 0.2061 if each element of the question from the adjusted inter-item correlation questionnaire is considered and the sum is above 0.2061 until all elements of the case variable are fully valid. Reliability testing of variables Internal control system, Human resource quality, Transparency, Oversight as well as funding the Accountability Village using Cronbach's alpha value. The results of the instrument validity check can be seen in Table 1 below:

Table 1. Reliability test results

Variable	Cronbach	Alpha	Reliability
Accountability	0.831	0.60	Reliable
banSetting DD (Y)			
CapacityGo vernment Village (Xone) Control system Internal (X2)	0.784	0.60	Reliable
Information disclosure Finance (X3)	0.761	0.60	Reliable
	0.813	0.60	Reliable

Source: results of statistical data processing

t-test show whether each tested independent variable has an association with the dependent variable. The t-test can be seen in the following table:

Table 2. T-test results

Model	T	p-value
1 (Constant)	12.273	.000
Government capacity Village (X1)	2.357	0.021
Control system Interior(X2)	2.853	0.007
openness nance (X3)	Information 2.223	0.023

Source: results processed by the author.

This study uses a t-test with $df = n - 3$; $df = 89$ and significance level $(\alpha) = 5\%$ to obtain a table of 1.987. The hypothesis results are accepted if $t\text{-count} > t\text{-table}$ or have $\text{sig} < 0.05$. Based on the table above, the results of the t-test (quotient) are obtained as follows:

1. In the t-test, the value of $t\text{-count} > t\text{-table}$ ($2,357 > 1.987$). The significant value of t for the variable "Potential of rural self-government" is 0.021, and this value is less than the probability of 0.05 ($0.021 < 0.05$). So, this test shows that H_0 and H_a are accepted. This means that the "Village Government Capacity" variable has a positive and significant impact on the accountability of village fund management in the villages of the Sumbawa district.
2. In the t-test, the value of $t\text{-count} > t\text{-table}$ ($2,853 > 1.987$). The significant value of t for the Internal Control variable is 0.007, and this value is less than the probability of 0.05 ($0.007 < 0.05$). Thus, this test shows that H_0 is rejected and H_a is partially accepted.
3. In the t-test In the t-test, the value of $t\text{-count} > t\text{-table}$ ($2,223 > 1.987$). The significant value of t for the Internal Control variable is 0.023, and this value is less than the probability of 0.05 ($0.023 < 0.05$). Thus, this test shows that H_0 is rejected and H_a is partially accepted.

The value of the coefficient of determination (R^2) is used to measure the influence of the independent variable. The following table shows the results of the definition test

Table 3. Results of determination (R^2)

Model	R-square	Adjusted squared R
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Source: results processed by the author.

The adjusted coefficient of determination R Square is 0.407. In this regard, it shows that the ability of the variables of rural government capacity, internal control system and financial disclosure in relation to the accountability of rural fund management in villages in Sumbawa district is 40.7%. On the contrary, the remaining 59.3% is the influence of other independent variables not considered in this study.

The results of this study support Hypothesis 1, which states that the Rural Government Capacity variable has a significant positive impact on the accountability of village fund management in the villages of Sumbawa County. It is therefore concluded that if the implementation of the potential of rural authorities goes well, then accountability for the management of rural funds will also improve.

The results of the study partially support hypothesis 2, which states that the internal control variable has a positive and significant impact on the accountability of village fund management in the villages of Sumbawa district. Hence it is concluded that the higher the results of the Internal Control System, the higher the level of accountability for the management of the rural fund.

The results of the study partially support hypothesis 3, which reports that the financial disclosure variable has a positive and significant impact on the accountability of village fund management in the villages of Sumbawa County. This question is posed if the detection of financial disclosure remains high, so the level of responsibility for managing the village fund continues to be higher and more stringent.

CONCLUSION

There are also conclusions from this study, namely: Realization of the potential of rural self-government has a significant positive impact on the accountability of rural fund management. The introduction of an internal control system has a significant negative impact on the accountability of the management of the rural fund and the implementation of information disclosure. Finances have a significant negative

impact on the accountability of village fund management. This study also recommends that villages in Sumbawa County better improve good governance by applying the principles of village government capacity, internal control systems, and financial information. Disclosure to Suppress Accountability An accountable, transparent, and accountable Village Fund scheme. And for the next researcher to reproduce more references and further expand the object of the study, such as observing other sub-districts or rural areas and multiplying the respondents in the subsequent study to obtain clearer and more accurate data and multiplying other variables besides the variables that have been studied such as resident participation.

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