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Village Government Accountability in Managing Village Finances (Empirical Study in Yawosi District, North Biak, Biak Numfor Regency)

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ABSTRACT

This study aims to analyze the influence of clarity of budget targets, reporting systems, and competencies of village apparatus on the accountability of village fund management. The population is 8 villages in Yawosi District, Biak Numfor Regency. The sample of this study amounted to 168 respondents using the purposive sampling method. The data analysis technique used is Structural Equation Modeling (SEM) Part Least Square (PLS). The results of this study show that the clarity of budget targets and the internal control system have a positive effect on the accountability of village financial management, while the financial accounting system and the competence of village officials do not affect the accountability of village financial management.

Introduction

The autonomy of villages or villages in their financial management is a common practice in many countries, including Indonesia. This places a great responsibility on the village government to manage the funds they receive properly. Funds managed by villages can come from a variety of sources, including central government allocations, local taxes, funds from local natural resources, or even donations from the community or the private sector (Zitri, 2019). With so many sources of funding, it is important to ensure that these funds are used appropriately and transparently. Village funds are often used to finance the development of basic infrastructure such as roads, electricity, and clean water, as well as the provision of community services such as education and health (Kumalasari & Riharjo, 2016). Therefore, good management of village funds is very important to ensure equitable and effective development and services. Without a strong monitoring and accountability system, the risk of misuse of village funds is high. This can include

corruption, misappropriation of funds, or the use of funds for the benefit of certain individuals or groups (Maharani & Akbar, 2020).

The community is now increasingly aware of their rights to know how public funds, including village funds, are managed and used. There is a growing demand from the community for transparency and participation in decision-making related to the management of village funds. Technological advances, such as information and communication systems, can play an important role in increasing accountability for village fund management. An integrated and open system can help monitor the use of funds, track spending, and increase transparency. (Asmawati & Basuki, 2019).

Village governments must build a transparent, accountable, and participatory financial management system to ensure the efficient use of funds by the needs and interests of the local community.

The Regional Government of Biak Numfor Regency in the 2024 fiscal year realizes the first phase of village funds to approximately 238 villages spread across Biak Numfor Regency, carried out by applicable rules and mechanisms. Head" Of the 257 villages in Biak, we have only realized the first phase of village funds this year for approximately 238 villages, while the rest we are still giving time to complete several documents that are the main requirements for the distribution of new village funds, hopefully shortly all the requirements will be completed,". I Putu Wiadnyana said that approximately 20 villages have not received the first phase of village funds this year because they have not completed several requirements, one of which is the accountability report on the use of village funds in the previous year.

Research conducted by (Yulianti et al., 2018) States that Competence, Information Technology, Accounting Systems, and Internal Control have a significant effect on Village Government Accountability in Managing Village Finance. Meanwhile, the research conducted by (Estrilia et al 2023), on the Effect of Clarity of Budget Targets, the Implementation of Accounting Systems and Apparatus Competencies on Village Financial Management Accountability shows that the results of the research with the 3 variables used have a significant influence on the accountability of village fund management. However, there are still limitations experienced, namely the independent variable in this study is only able to affect financial management accountability by 61% and the remaining 39% is influenced by other variables and is not included in the model. Therefore, this study will add internal control system variables and conduct this research again in Yawosi District, North Biak, Biak Numfor Regency.

Based on the formulation of the problem above, the objectives of this study are:

1. To test and analyze the effect of clarity of budget targets on the accountability of village financial management.
2. To test and analyze the influence of the financial accounting system on the accountability of village financial management.
3. To test and analyze the influence of village apparatus competence on the accountability of village financial management.

4. To test and analyze the influence of the internal control system on the accountability of village financial management.

The research benefits of this research are:

1. Enrich the theory of accountability, clarity of budget targets, apparatus competence, accounting system, and internal control in the context of village government.
2. Provide empirical evidence on the influence of these variables on the accountability of the village government in managing village finances.
3. Provide recommendations to the village government to increase accountability in managing village finances.

Method

Location and Time of Research

This research was conducted in Yawosi District, North Biak, Biak Numfor Regency which consists of 8 (eight) villages, namely Asur, Bosnabraidi, Madirai, Wasori, Fanindi, Sor, Indawi, and Karmon villages.

Population, Sample, and Sampling Techniques

The population in this study is all villages in Yawosi District, North Biak, Biak Numfor Regency which consists of 8 villages with a total of 168 village officials. Meanwhile, the sample in this study is village officials involved in the management of village funds. The sample determination technique used in this study is the purposive sampling method (non-probability sampling). Referring to the opinion of (Kuantitatif, 2016), the purposive sampling technique is a technique for determining samples with certain considerations. The sample in this study is village officials who have direct involvement in the context of village financial management with the criteria, namely village officials who actively work as village head, BAMUSKAM (Village Community Consultative Body), village secretary, head of financial affairs and head of planning affairs. In this study, BPMK is used as a sample because BPMK is a supervisor of village funds or an institution that carries out government functions where its members are none other than representatives of local villagers. Based on the above criteria, the researcher determined the sample of village offices and the number of villages in Yawosi district, North Biak, Biak Numfor Regency.

Types and Data Sources

This study uses primary data. Primary data is data published or used by parties other than the processor, Siregar 2010: 128 in W.Atmaja & Probohudono, (2015). The data source is primary data obtained from the distribution of questionnaires.

Data Collection and Data Analysis Methods

The data collection method in this study is conducting a survey technique, namely by providing questionnaires that are directly distributed to respondents in 8 villages in Yawosi District, North Biak, Biak Numfor Regency. After the data is collected and felt to be suitable for the research, this study will conduct data analysis through statistical test tools using data processing tools in the form of Warp-PLS version 8.0.

Research Variables

This research consists of independent variables, namely the competence of the Village Apparatus, Clarity of Budget Targets, Utilization of Information Technology, Accounting System, and Internal Control. Meanwhile, the dependent variable is accountability in the management of village funds.

Data Analysis Methods

The data analysis technique is carried out using the Structural Equation Modelling (SEM) method with the Variance Based SEM approach better known as Partial Least Squares (PLS). The path analysis model of all latent variables in PLS consists of three sets of relationships, namely the inner model, the outer model, and the weight relation. The software used to analyze research data to test hypotheses is WarpPLS 8.0. Then with validity reality testing and descriptive statistical analysis.

Hypothesis tests are used to explain the direction of the relationship between independent variables and their dependent variables. This test is carried out by way of path analysis on the model that has been created. The SEM technique can simultaneously test complex structural models so that the results of path analysis can be known in a single regression analysis. The level of significance used in this study is 5%. In this study, there was a 5% chance of making the wrong decision and a 95% chance of making the right decision. The basis for decision-making is that the p-value ≤ 0.05 hypothesis is accepted, while ≥ 0.05 hypothesis is rejected.

Results and Discussion

Validity Test Results

Table 1
Combine Loadings and loadings

INDIKATOR	KSA	SAK	KAK	SPI	APKK	P-Value	Information
KSA1	(0.724)	0.333	0.334	-0.315	0.232	<0.001	Valid
KSA2	(0.808)	0.744	-0.254	-0.124	-0.416	<0.001	Valid
KSA3	(0.888)	0.245	0.196	-0.361	0.091	<0.001	Valid
KSA4	(0.646)	1.045	0.067	-0.378	0.426	<0.001	Valid
KSA5	(0.832)	-0.222	0.358	0.176	-0.064	<0.001	Valid
KSA6	(0.768)	-0.287	-0.208	0.762	0.359	<0.001	Valid
KSA7	(0.804)	0.588	-0.433	-0.046	0.530	<0.001	Valid
KSA8	(0.677)	0.138	-0.580	0.676	0.097	<0.001	Valid
KSA9	(0.745)	-0.007	0.040	-0.100	-0.768	<0.001	Valid

KSA10	(0.714)	-0.354	-0.305	-0.142	-0.277	<0.001	Valid
KSA11	(0.447)	-0.510	-0.317	1.015	0.289	<0.001	Valid
KSA12	(0.639)	-1.208	0.033	0.540	-0.561	<0.001	Valid
KSA13	(0.839)	-0.488	0.408	-0.560	0.114	<0.001	Valid
KSA14	(0.838)	-0.272	0.376	-0.491	0.002	<0.001	Valid
SAK1	-0.587	(0.637)	0.013	0.838	0.165	<0.001	Valid
SAK2	0.581	(0.621)	0.516	0.256	-0.189	<0.001	Valid
SAK3	-0.436	(0.875)	-0.206	-0.033	0.264	<0.001	Valid
SAK4	-0.110	(0.818)	-0.136	-0.652	0.389	<0.001	Valid
SAK5	0.285	(0.898)	0.267	-0.057	-0.171	<0.001	Valid
SAK6	0.775	(0.494)	0.037	0.107	-0.709	<0.001	Valid
SAK7	-0.294	(0.760)	-0.059	-0.418	0.129	<0.001	Valid
SAK8	0.398	(0.795)	0.409	-0.181	0.016	<0.001	Valid
SAK9	-0.331	(0.747)	-0.771	0.441	-0.193	<0.001	Valid
KAK1	0.602	-0.102	(0.489)	0.974	-0.865	<0.001	Valid
KAK2	0.847	0.537	(0.637)	-0.643	-0.613	<0.001	Valid
KAK3	-0.098	0.752	(0.804)	0.074	-0.371	<0.001	Valid
KAK4	-0.720	-0.131	(0.777)	0.865	0.202	<0.001	Valid
KAK5	0.221	-0.969	(0.837)	0.207	0.118	<0.001	Valid
KAK6	0.537	-1.223	(0.778)	0.043	0.079	<0.001	Valid

KAK7	-0.344	0.682	(0.630)	-0.461	0.368	<0.001	Valid
KAK8	-0.478	-0.078	(0.813)	-0.065	0.489	<0.001	Valid
KAK9	-0.275	0.860	(0.699)	-0.949	0.237	<0.001	Valid
SPI1	-0.258	0.589	0.487	(0.621)	0.420	<0.001	Valid
SPI2	0.063	-0.634	0.924	(0.689)	0.187	<0.001	Valid
SPI3	-0.754	1.484	-0.031	(0.587)	0.142	<0.001	Valid
SPI4	0.548	-0.699	-0.171	(0.776)	-0.419	<0.001	Valid
SPI5	0.410	-0.015	-0.655	(0.740)	-0.409	<0.001	Valid
SPI6	0.828	-0.087	-0.089	(0.789)	-0.859	<0.001	Valid
SPI7	0.452	-0.286	-0.055	(0.833)	-0.520	<0.001	Valid
SPI8	-0.463	0.173	0.016	(0.731)	0.142	<0.001	Valid
SPI9	-1.226	1.100	-0.870	(0.460)	0.920	<0.001	Valid
SPI10	0.313	0.014	0.550	(0.642)	-0.051	<0.001	Valid
SPI11	-0.757	1.054	0.131	(0.591)	0.069	<0.001	Valid
SPI12	-1.280	0.316	-0.296	(0.613)	0.646	<0.001	Valid
SPI13	1.174	-0.756	0.008	(0.720)	-0.446	<0.001	Valid
SPI14	1.019	-0.337	0.218	(0.757)	-0.597	<0.001	Valid
SPI15	-1.190	0.915	0.059	(0.617)	0.449	<0.001	Valid

SPI16	0.334	-0.159	-0.424	(0.838)	-0.367	<0.001	Valid
SPI17	-0.113	-0.965	0.034	(0.697)	0.731	<0.001	Valid
SPI18	-0.495	-0.508	0.108	(0.703)	0.896	<0.001	Valid
APKK1	-0.237	-0.418	-0.398	0.480	(0.597)	<0.001	Valid
APKK2	-0.595	0.460	-0.065	-0.636	(0.621)	<0.001	Valid
APKK3	-0.453	0.204	-0.029	-0.019	(0.777)	<0.001	Valid
APKK4	-0.132	-0.586	0.252	0.376	(0.768)	<0.001	Valid
APKK5	0.137	0.506	-0.248	-0.365	(0.882)	<0.001	Valid
APKK6	0.737	-0.250	-0.020	0.159	(0.747)	<0.001	Valid
APKK7	-0.693	-0.132	-0.068	0.859	(0.755)	<0.001	Valid
APKK8	0.199	0.478	0.283	-0.921	(0.724)	<0.001	Valid
APKK9	0.799	0.318	0.365	-0.933	(0.613)	<0.001	Valid
APKK10	-0.558	0.234	-0.119	0.270	(0.816)	<0.001	Valid
APKK11	0.603	0.116	-0.062	-0.228	(0.858)	<0.001	Valid
APKK12	0.162	-0.992	0.153	0.813	(0.743)	<0.001	Valid

The validity of discrimination can be seen from the loading and cross-loading values. If the loading value of each indicator on the variable in question is greater than the cross-loading on other latent variables, it is said to meet the validity of discrimination. If the root of the AVE (at the main diagonal) is greater than the relevant variable correlation, then the validity of discrimination is fulfilled (Solimun and Fernandes, 2017).

Table 2
Coefficients Among Latent Variables

	KSA	**THING**	**HOW**	**SPI**	**APKK**

KSA	**(0.749)**	0.892	0.699	0.840	0.848
THING	0.892	**(0.749)**	0.762	0.787	0.785
HOW	0.699	0.762	**(0.726)**	0.746	0.692
SPI	0.840	0.787	0.746	**(0.695)**	0.754
APKK	0.848	0.785	0.692	0.754	**(0.747)**

Table 2 shows that the discriminatory validity criteria have been met, shown by the square root of AVE greater than the coefficient of correlation between constructs in each indicator of each variable can measure that variable more precisely than with other variables.

Reliability Test Results

Table 3
Composite Reliability dan Cronbach's alpha

Variable	*Composite RealibilityCoefficiens*	*Cronbach's Alpha Coefficients*
KSA	0.946	0.937
THING	0.918	0.897
HOW	0.908	0.883
SPI	0.943	0.935
APKK	0.937	0.926

Composite Reliability

A questionnaire is said to have good composite reliability if the composite reliability value = 0.70 (Solimun and Fernandes, 2017).

Internal Reliability Consistency

A questionnaire is said to have good internal reliability of consistency if the value of Cronbach, 's alpha = 0.60 (Solimun and Fernandes, 2017).

Latent Variable Coefficients

Table 4
Latent Variable Coefficients

	KSA	**SAK**	**KAK**	**SPI**	**APKK**
R-Squared					0.757
Adj. R-Squared					0.750
Full Collin VIF	8.362	5.982	2.927	4.096	3.827
Q-Squared					0.762

The R-squared for the quality variable of local government financial statements (LKPD) is 0.757, which is 75.7% and the remaining 24.3% is influenced by other variables outside this research model. The adjusted R-squared for the quality variable of local government financial statements (APKK) is 0.750, which is 75.% and the remaining 25% is influenced by other variables outside this research model. The full collinearity test for all variables has a value of < 3.3 so that the model is free from vertical, lateral, and

common method collinearity bias problems. Q-squared shows good predictive validity because 0.762 is greater than zero.

Hypothesis Test Results

Hypothesis testing is intended to prove the correctness of a research or hypothesis. The significance level used in this study is 5% or 0.05.

Table 5
Path Coefficients dan P Values

			Path Coefficients		
	KSA	SAK	KAK	SPI	APKK
APKK	0.628	0.005	0.089	0.191	
			P Values		
	KSA	SAK	KAK	SPI	APKK
APKK	<0.001	0.475	0.135	0.008	

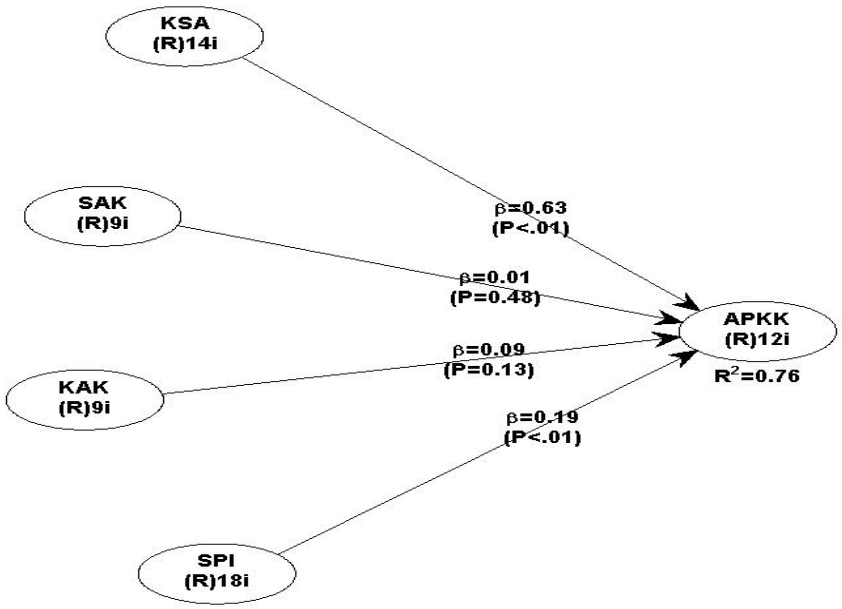

Figure 1 Research Model

Information:
KSA: Clarity of Budget Targets
SAK: Financial Accounting System
KAK: Village Aptur Competency
SPI: Internal Control System
APKK: Accountability of Village Financial Management

From Table 5, it is known that the test results for the budget goal clarity variable show a path coefficient value of 0.628 with a p-value of <0.001 which is less than 0.05. Therefore, it can be stated that the variable of clarity of budget targets affects the accountability of village financial management, it is concluded that H1 is accepted.

From Table 4, it is known that the test results for the variables of the Financial Accounting system show a path coefficient value of 0.005 with a p-value of 0.475 which is greater than 0.05. Therefore, it can be stated that the variable of financial accounting standards does not affect the accountability of village financial management, it is concluded that H2 is rejected.

From Table 5, it is known that the test results for the competency variable of the village apparatus show a path coefficient value of 0.089 with a p-value of 0.135 which is greater than 0.05. Therefore, it can be stated that the financial accounting standard variable does not affect the accountability of village financial management, it is concluded that H3 is rejected.

From Table 6, it is known that the test results for the competency variables of the village apparatus show a path coefficient value of 0.191 with a p-value of 0.008 which is less than 0.05. Therefore, it can be stated that the variable of financial accounting standards does not affect the accountability of village financial management, it is concluded that H4 is accepted.

The Effect of Clarity of Budget Targets on Village Financial Management Accountability

The clarity of the budget target affects the accountability of village financial management, thus the hypothesis proposed is accepted. This shows that the clarity of budget targets affects the accountability of village financial management.

Accountable government financial management cannot be separated from the government budget. "The clarity of the budget target shows the breadth of the budget objectives that are stated specifically and clearly, and understood by anyone responsible". The clarity of the "budget targets" affects how the "apparatus" prepares the budget by the goals that the government agency wants to achieve. Unclear budget targets will make budget implementers confused, uneasy, and dissatisfied with their work. This does not motivate budget implementers to achieve the expected results. So it can be interpreted that the better the management of budget targets, the more responsible the village financial management can be.

In the theory of stewardship, accountable management is inseparable from the local government budget. To achieve the desired performance and create accountability, it is necessary to manage resources that are economical, efficient, effective, fair, and equitable through the budget. With clearly defined budget goals, employees will be assisted in achieving the expected performance and achieving success by the goals that have been set previously. The clearer the budget targets made, the better the management of village funds will be in terms of accountability. (Zaidan et al., 2024).

The results of the study on this variable are supported by the research (Estrilia et al 2023) and Zaidan et al (2024). The results of his research show that the clarity of budget targets has a positive and significant effect on the accountability of village financial management (village funds). This research also contradicts the research of Pebriyanto & Sumadi (2021) where the results of the study show that the clarity of budget targets does not affect the accountability of village financial management.

The Influence of the Financial Accounting System on the Accountability of Village Financial Management

The village financial accounting system does not have a significant effect on the accountability of village financial management, thus the hypothesis proposed is rejected. This means that the existing financial accounting system in the village does not have a significant influence on the accountability of village financial management.

This shows that the emergence of accountability for village financial management in each village does not depend on the village financial accounting system. The results of this study also show that the accounting system in village fund management is not optimal due to the low knowledge from the village government regarding village financial management based on the Regulation of the Minister of Home Affairs No. 20 of 2018 concerning Village Financial Management. This is coupled with the assistance staff who help manage the village fund with only two people so that financial reports are often late. Therefore, a computerized system is needed so that village financial reporting will be carried out quickly and the output of the financial report will also be more reliable compared to manual reporting.

The results of this study are in line with previous research by Ningsih (2021) Which states that the village financial accounting system does not influence the accountability of village fund management. However, it is not in line with the research conducted by Alfiani & Estiningrum (2021) and Yulianti et al (2018) Which states that the better the village financial accounting system, the more accountable the village financial management in the village government will be, and vice versa, the worse the village financial accounting system, the more unaccountable the village financial management will be.

From the respondents' answers, as seen from the average loading factor value, the answers for the process of preparing and submitting village financial statements are by the provisions in SAP and the proof of financial transactions used is by applicable standards.

The Influence of Village Apparatus Competence on Village Financial Management Accountability

The competence of the Village Apparatus has no effect on the Accountability of Village Financial Management, thus the hypothesis proposed is rejected, which means that the competence of the village apparatus does not affect the accountability of village financial management.

The ability of village officials to manage village funds appropriately and by applicable regulations and laws gives confidence to the party providing funds that their use has been appropriate and by the purpose. The success of village financial management will be supported by village officials who have adequate competence. However, in practice, there are still obstacles faced by village officials, namely the inability of village officials to manage village funds in a transparent and accountable manner due to the lack of competence of village officials' human resources, where the majority of village officials have elementary, junior high and high school education. The knowledge of

village officials in the presentation and preparation of financial reports is also very minimal, so they only hope for companions.

This research supports research conducted by Zaidan et al (2024) Which states that the competence of the village apparatus hurts the accountability of village fund management. This research is not in line with the research conducted by Yulianti et al (2018) and (Estrilia et al 2023), It is known that the competence of village apparatus has a significant positive effect on the accountability of village financial management. A competent village apparatus will facilitate good governance because it can manage the organization so that the performance of the village government is seen by both the community and the local government so that competent apparatus can have an impact on accountable village financial management. So it can be concluded that the better the competence of the village apparatus, the better the accountability of village financial management.

From the respondents' answers, as seen from the average *loading factor* value, the apparatus can keep up with the latest developments in their field of work and the apparatus has a high commitment to their work.

The Effect of the Internal Control System on the Accountability of Village Financial Management

The Internal Control System affects the accountability of village fund management so the hypothesis proposed is accepted.

In realizing accountability for village financial management, control over the activities carried out is very necessary. The function of the control system itself is used as a benchmark to be able to test the effectiveness in the implementation of activity in the organization by considering various aspects of costs and benefits, human resources, and clarity of criteria in measuring effectiveness, and technological development.

The Internal Control System Control System carried out in the management of village funds has been running well. Then from the results of the tests carried out, it was obtained that the internal control system had a significant effect on the accountability of village financial management in the village government. The better the internal control system is carried out, the more accountable the village financial management in the village government will be and vice versa, the less good the internal control system is carried out, the more unaccountable the village financial management will be.

Conclusion

The study successfully identified key factors that influence the accountability of village financial management in Yawosi District, North Biak, Biak Numfor Regency. Clarity of budget targets and internal control systems was found to have a significant positive impact on accountability, highlighting the importance of well-defined financial goals and effective oversight mechanisms in promoting responsible management of village funds. In contrast, the financial accounting system and the competence of village officials did not demonstrate a significant effect on accountability. This suggests that while financial systems are in place, they may not be fully optimized or understood by

village officials, pointing to the need for enhanced training and support in financial management practices. Overall, the findings emphasize the critical role of transparency and control systems in ensuring village financial accountability, while also indicating areas for improvement, particularly in the implementation and understanding of financial systems among village officials.

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