

## The Effect of Apparatus Competence and Supervision on the Accountability of Village Fund Management ( Study on villages in Mootilango District, Gorontalo Regency )

**Yusgiantoro<sup>1</sup>, Harun Blongkod<sup>2</sup>, Lukman Pakaya<sup>3</sup>**

Universitas Negeri Gorontalo, Indonesia<sup>1,2,3</sup>

Email: yusgiantorom@gmail.com, blongkod@ung.ac.id, lukman.pakaya@ung.ac.id

Article Info	ABSTRACT
<b>Keywords:</b> Apparatus Competence, Supervision, Accountability, Village Fund Management.	<p>The Influence of Apparatus Competence and Supervision on the Accountability of Village Fund Management (Study on Villages in Mootilango District, Gorontalo Regency). Thesis of the Department of Accounting, Faculty of Economics and Business, Gorontalo State University. Under the guidance of Mr. Dr. Harun Blongkod, S.Pd., S.Ak., MSA as supervisor I and Mr. Lukman Pakaya, S.Pd, MSA as supervisor II. This study aims to analyze the influence of apparatus competence and supervision on the accountability of village fund management in villages in Mootilango District, Gorontalo Regency. Accountability in the management of village funds is an important factor in ensuring effectiveness, efficiency, and transparency in the use of village funds provided by the central government. Good apparatus competence is expected to improve the quality of village fund management, while strict supervision is expected to reduce potential irregularities in the use of the village budget. The results of the study show that the competence of the apparatus has a significant influence on the accountability of village fund management. Meanwhile, supervision also has a positive and significant effect on the accountability of village fund management. These findings confirm that the higher the competence of the apparatus and the better the supervision system implemented, the level of accountability in the management of village funds will also increase.</p>
This is an open access article under the <a href="#">CC BY</a> License	<b>Corresponding Author:</b> Yusgiantoro E-mail: yusgiantorom@gmail.com



## INTRODUCTION

Accountable management of village funds is an important aspect in increasing the effectiveness and transparency of the use of funds distributed by the central government for village development. As part of efforts to improve community welfare, the central government provides an allocation of village funds managed by the village government, which is expected to be carried out with high accountability principles. Accountability in the management of village funds is an obligation for

village officials to account for the management of these funds to the authorities, with the aim of ensuring that the management of these funds is on target and free from misuse. Therefore, increasing the competence of village officials and effective supervision are important factors in realizing accountability for village fund management.

The competence of village officials plays a very important role in the accountable management of village funds. Competent village officials are expected to be able to manage the village budget more efficiently and transparently, and can prevent irregularities in the management of village funds. Supervision carried out by related parties, such as the Village Consultative Body (BPD) and the community, also functions to ensure that village funds are used in accordance with their designation, so that the development process at the village level runs well and can be accounted for.

Based on this background, this study aims to examine the influence of village apparatus competence and supervision on the accountability of village fund management, with a focus on villages in Mootilango District, Gorontalo Regency. With the increase in the allocation of village funds, it is important to evaluate the factors that affect the management of village funds so that village governance can be better, efficient, and beneficial to the community. This research is expected to contribute to improving the competence of village officials and strengthening the existing supervision system in village fund management.

The importance of village apparatus competence and effective supervision is expected to reduce potential irregularities in the management of village funds and increase accountability in the village financial management process. This research also aims to provide recommendations to the village government and related parties regarding steps that can be taken to improve the competence of village officials and the supervision system to realize a more transparent and accountable management of village funds.

## **METHOD**

The research method used in this study is a quantitative approach with a causal research design. The quantitative approach was chosen to allow the researcher to explore the relationship between the variables studied systematically. This study aims to examine the influence of village apparatus competence and supervision on the accountability of village fund management. The causal research design is used to test the hypothesis that has been proposed, namely whether the competence of village officials and supervision has an effect on the accountability of village fund management.

This research was carried out in Mootilango District, Gorontalo Regency, with a focus on villages in the region. The researcher collected data during the period of October to December 2024.

The population in this study is village officials who work in villages in Mootilango District. The sampling technique used is purposive sampling, which is selecting samples based on certain criteria that are relevant to the research objectives. The sample taken consisted of village officials who were directly involved in planning, budgeting, and supervising the management of Village Funds in each village.

The instrument used to collect data is a questionnaire consisting of three main variables, namely apparatus competence, supervision, and accountability of village fund management. The measurement scale used is the Likert scale, where respondents are asked to provide an assessment based on their level of agreement with a series of statements related to each variable. After the data was collected, the researcher analyzed the data using statistical analysis to test the hypothesis and see the influence of each variable on the accountability of village fund management.

Through this method, the study aims to provide a deeper understanding of the factors that affect the accountability of village fund management in Mootilango District, Gorontalo Regency.

## **RESULTS AND DISCUSSION**

The discussion of this study uses an approach that considers the real conditions faced by respondents in the field. The management of village funds is one of the government's efforts to improve the welfare of village communities. The allocated village funds aim to support infrastructure development, community empowerment, and the improvement of public services. However, the management of village funds is often faced with accountability issues. Two factors that are considered to affect the accountability of village fund management are the competence of the apparatus and supervision. The competence of village officials includes the knowledge, skills, and attitudes possessed by the apparatus in managing village funds. In the field, it was found that the competence of village officials varied. Some apparatus have adequate educational backgrounds and have participated in training related to financial management, while others lack sufficient understanding. Supervision is a process to ensure that the management of village funds is carried out in accordance with applicable regulations. The supervision is often formal and in-depth, so it does not have a significant impact on accountability. In addition, the study also takes into account comparisons with scientific theories and articles that are relevant to the research variables.

### **4.6.1 The Effect of Apparatus Competence on Accountability of Village Fund Management**

The results of this study are based on t-value or C.R, the competence of the apparatus received a value of 2.053 which shows that competence affects the accountability of village fund management. The results of this study are consistent with several previous relevant studies. Research by finding that

the competence of the apparatus affects the accountability of village fund management. In addition, research conducted by the competence of village officials has an effect on the management of village funds. In other words, the better the competence of a village official, the better the management of village funds will be. ( Ratmono et al., 2023) Julistioningsih & Diah Widajantie , (2022)

*The grand theory* used in this study is the *Stewardship Theory* which is put forward by explaining that the government does its job to achieve the interests of its community. In addition, the government also does its job because of the encouragement of organizational interests rather than the encouragement of personal interests. The application of Stewardship Theory in village fund management requires apparatus that has technical, managerial, social and ethical competence. The apparatus must be able to manage finances and administration effectively, manage human resources and other resources, and communicate with the community. In addition, the apparatus must have integrity and commitment to manage funds in a transparent and accountable manner. By applying the principles of Stewardship Theory, village officials can increase transparency and accountability in the management of village funds. This is achieved through periodic supervision and evaluation, capacity building of the apparatus and increased community participation in decision-making. Thus, fund management becomes more effective and efficient. Donaldson & Davis, (1991)

#### **4.6.2 Supervision of Accountability of Village Fund Management**

Based on the analysis of the data conducted, the results of the study show that supervision has no effect on the accountability of village fund management in villages in Mootolango district, Gorontalo district, because the t-value or C.R obtained is  $-1,436 > 1,660$ . In addition, the measured P value is  $0.151 < 0.05$ . This shows that supervision has not had a significant impact on increasing the accountability of village fund management. Some of the reasons include the lack of training received by the apparatus so that they lack adequate knowledge and skills to carry out effective supervision.

The results of this study are not in line with the previous research conducted by BPD, namely, BPD supervision, accountability in village fund management in Banyu Asin Village will increase. Namely, supervision has a positive effect on the accountability of village fund management. (Hilda Agustin et al., 2023) Anggraeni & Laila Yuliani, (2019)

However, this study is in line with previous research carried out, namely, supervisory variables have no effect on village fund management. This means that the higher the supervision, the more it does not improve the management of village funds. This is because the high level of supervision causes pressure on employees to do their duties. The consequences of the pressure resulting from high supervision can make a person feel uncomfortable at work because they are constantly supervised. It is better that supervision can be carried out reasonably and follow existing regulations. Julistioningsih & Diah Widajantie , (2022)

*The Grand Theory* used in this study is *Stewardship Theory*, especially related to supervision. According to *the stewardship theory* proposed by Donaldson and Davis (1991) is closely related to the supervision of the accountability of village fund management. Accountability supervision in the context of Stewardship Theory involves evaluating the orientation of the interests of village officials, the effectiveness of resource management, and the transparency of fund management. This aims to ensure that the management of village funds is in accordance with the interests of the community and is not influenced by personal interests.

However, in this study, the results found are contrary to *Theory Stewardship* because this lack of understanding causes the management of village funds to be not transparent and accountable. Village funds are often not used as they should, so the interests of the community are not guaranteed. This can lead to corruption and misuse of funds.

#### **4.6.3 Apparatus competence and supervision of accountability for village fund management**

The results of this study show that the competence of the apparatus and supervision simultaneously affect the accountability of village fund management in villages in Mootolango district, Gorontalo district. This is evidenced by the R-square value of 1.029 102.9%, which means that the combination of these two variables is able to explain 102.9% of the variation in the accountability of village fund management.

The results of this study are in line with namely, Competence of officials has a positive and significant effect on the accountability of village fund management, Supervision has a positive and significant effect on the accountability of village fund management. This research is also supported by, namely, the competence of the Village Apparatus, the clarity of budget targets, the use of Information technology and BPD supervision have a positive and significant effect on the Accountability of Village Fund Management. This proves that the better the level of competence of the Village Apparatus, the clarity of budget targets, the use of Information technology and BPD supervision, the accountability in village fund management will increase. Ratmono et al., (2023) Hilda Agustin et al., (2023)

The results of this study show that the competence of the apparatus and supervision together has an influence on the accountability of village fund management in villages in villages in Mootolango district, Gorontalo district. Although supervision has no partial effect, the combination of the two still contributes positively to improving the management of village funds. This result emphasizes that the village government not only focuses on supervision, but also improves the competence of the apparatus through continuous training, so that the accountability of village fund management is more accurate, and accountable.

## CONCLUSION

Based on the results of data analysis and discussions that have been carried out, the competence of village officials has an effect of 2,053 on the accountability of village fund management. Village apparatus that have good technical, managerial, social, and evaluation competencies are able to manage village funds in a more transparent, effective, and responsible manner.

However, the partial supervision variable does not affect the accountability of village fund management. Although some surveillance indicators are already in the very good category. This shows that the high level of supervision causes pressure on employees to perform their duties that have not been running optimally. Supervision from the Village Consultative Body (BPD), the community, and other related parties is an important factor in avoiding irregularities.

Simultaneously, the competence of the apparatus and supervision affect the accountability of village fund management in Mootilango District. Although supervision has no partial effect, the combination of the two still contributes positively in improving village financial management. This result emphasizes that the village government not only focuses on supervision, but also improves the competence of the apparatus through continuous training, so that the accountability of village fund management is more accurate and accountable.

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