THE INFLUENCE OF INTERNAL CONTROL SYSTEM, COMPETENCE AND TRANSPARENCY ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY IN RUNGKUT DISTRICT, SURABAYA CITY

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Abstract: Sub-districts require aspects of good governance by applying the principle of accountability in financial management as accountability for policies and programs that have been implemented. The purpose of this research was to examine and analyze the influence of the internal control system, competence and transparency on the accountability of urban village fund management in the Rungkut sub-district, Surabaya city. The research sample consisted of 30 village officials from the Rungkut sub-district, who came from 5 employees from 6 villages. Data analysis technique using PLS. The results of the study show that the internal control system and competence have no effect on the accountability of village fund management, while transparency affects the accountability of village fund management in Rungkut sub-district, Surabaya city.

Keywords: *Internal Control System, Competence, Transparency and Accountability of Fund Management*

1. Introduction

In the Republic of Indonesia Government Regulation No. 17 of 2018 concerning sub-districts, sub-districts, namely parts of sub-districts as sub-district apparatus formed using district/city regional regulations in accordance with statutory provisions. With the enactment of Republic of Indonesia Government Regulation No. 17 of 2018 shows that Indonesia's attention to sub-districts has begun to increase. The General Allocation Fund for sub-districts in the 2019 APBN will receive an addition, so that sub-districts are required to be able to manage their governance independently in realizing development to improve the welfare and quality of life of the sub-district community.

Funds from these kelurahans are sourced from the central government and channeled to the respective regional governments. Based on TKDD Look Out (Transfers to Regions and Village Funds) the realization of the 2015-2019 General Allocation Fund for urban villages saw an average increase of 4.3 percent. In 2020 there will also be an increase with the Ministry of Finance stipulating an additional DAU for funding support for urban villages of IDR 8.37 trillion (berkas.dpr.go.id, 2021). Sourced from ReportsFinanceCentral Government 2019, urban village funds will increase every year from 2019 to 2021 (kompaspedia.kompas.id, 2022). This is also related to the 2020-2024 RPJMN policy to realize development by increasing the portion of transfers to the regions as a way to increase economic added value to increase economic added value. The 2022 TKDD budget has also increased compared to the 2021 outlook of 0.02 percent.

With the increase in Transfers to the Regions, especially the General Allocation Fund for

sub-districts, good financial management is also needed. Based on Permendagri No. 20 of 2018 Article 1 paragraph 6, management of village finances, in this case the kelurahan, namely all activities covering planning, implementation, administration, reporting, and accountability of kelurahan finance. Village financial management is used to carry out village infrastructure development activities and to empower village communities. In addition, financial management also includes management functions such as planning, implementation and supervision in order to achieve good goals, namely effectively and efficiently. Effective here means that the output generated must be in accordance with the objectives that have been initiated.

The Village government has a big responsibility in managing its finances, moreover the funds allocated to the Kelurahan Fund are very large and the amount increases every year. Therefore, the sub-district needs aspects of good governance by applying the principle of accountability in financial management as accountability for policies and programs that have been implemented.

Accountability can be seen from the performance of program implementation. Accountability is very important for the government starting from planning, implementing and administering as well as a form of accountability to the community and DPRD related to the failure or success of objectives for evaluation in the following year (Ajeng, 2020). The purpose of accountability is to find answers to existing problemsbe held accountablebased on the results of what has been realized and compared with the main goals of what should be realized (Zeny, 2020). Accountability is an apparatus control for all actions that have been carried out in government, so that the government has the obligation and role to be accountable for the performance of the government to the people (Mualifu et al., 2019).

Presentation of accountable reports is necessary so that accountability in the management of village funds can be realized so that they can be used as a basis for making decisions while still applying accounting standards. Accountabilityhas a close relationship with transparency. Transparency in the form of freedom of public access to obtain information regarding the government's economic activities in making decisions, implementing policies, and the results of these policies. Financial report information other than as fulfillmentobligationmust be able to make a proper contribution such as obedient andin accordancewith the rules stipulated in the Pokmas (community deliberation) or Perwali. This must be done in a consistent, timely and transparent manner. If this can be realized, then the local kelurahan government will be able to realize transparency in the accountability of the management of kelurahan funds.

Another important factor is the internal control system that caninfluencedecision-making. This control is carried out referring to the standard for controlling the application of village funds, namely the Government Internal Control System (SPIP). Kelurahan funds are prone to fraud so they are neededcontrolin the form of supervision by the district and city governments in the implementation of financial management so as to produce quality financial accountability. The mayor supervises the kelurahan assisted by the sub-district head in accordance with statutory provisions to maintain accountability for urban village financial management by examining and assessingvarious aspects of governance (PP No. 12 of 2017). Internal control can be carried out by evaluating between what is achieved and what is budgeted.In carrying out internal control, competent apparatus is needed. Apparatus competence in the form of effective and superior performance that is inherent in the individual's personality in carrying out the work that is his duty. The need for education and training as a way for government officials to understand the guidelines in the preparation andmanagementfinance. Ifapparatusunable to understand these guidelines will have an impact

on errors in the financial reports that are made and not in accordance with acceptable standardsinfluencedecisions to be taken next and misinformation received by the community. The ability to manage kelurahan funds is an important condition for optimal management of responsibilities. Apparatus competence is closely related to internal control and control systems that are used highlyinfluencefinancial management accountability.

The problem in general is that the village government has not been able to realize accountability in the management of village funds, so that the management of village funds often creates problems of accountability and transparency. Based on, Indonesia Corruption Watch (ICW) found 62 cases of village fund budget corruption carried out by village government officials in the first semester of 2021. This was due to the internal control system. Oversight of the management of funds by superiors to subordinates and the compatibility of tasks between subordinates and superiors in the sub-district government did not go well. Village apparatus competencynorkelurahan is still minimal where knowledge on how to manage kelurahan funds and how to prepare financial reports is still very limited. This shows that the system of internal control, competence and transparency has not run well so thatinfluenceaccountability for the management of village funds.

Another problem that occurs in urban villages in Surabaya is that there are still no clear rules regarding Village Funds so there is still confusion in implementing village funds. One of the reasons was because there was a change in regulations where initially the sub-district funding regulations used Pokmas (community deliberations to carry out development in villages or kelurahans) were replaced using Perwali. There is a transition period from the ruleinfluencecompetence of sub-district officials (harianbangsa.net, 2022). There is a case in the municipal government of Surabaya where the implementation of kelurahan funds is not in accordance with the regulations due to the fact that there is still a transition period for the latest regulations through Perwali (jatim.antaranews.com, 2022). This of course tests the competence of the apparatus to understand the rules. Good internal control is also needed so that village officials can properly implement the new rules so that they will affect the accountability of village fund management.

This research is supported by research by (Mualifu et al., 2019) and (Artini & Putra, 2020) which states that the internal control system, competence and transparency have a significant effect on the accountability of managing village funds. But contrary to research by (Arfiansyah, 2020) and (Purba, 2018) which stated that there was no influence of the internal control system, competence and transparency on the accountability of village fund management.

Based on the background above, it is supported by the phenomena and results of previous studies where there is a research gap that makes the writer interested in compiling a thesis entitled "The Influence of Internal Control Systems, Competence and Transparency on the Accountability of Village Fund Management in Rungkut District, Surabaya City".

Table 1 Past and Current Research

No	Researcher	Research Title	hypothesis
1	Arif Widyatama, et al (2017)	The Influence of Competence and Internal Control Systems on Village Government Accountability in Managing Village Fund Allocations (ADD)	1. Apparatus Competence does not affect Accountability of Financial Management Allocation of Village Funds (ADD) 2. Internal Control System Affects Financial Management Accountability Allocation of

			Village Funds (ADD)
2	Rahima and Azima Medina (2017)	The Influence of the Implementation of the Regional Financial Accounting System, Public Transparency and Control Activities on Financial Accountability in the Regional Financial Board of Tanah Datar Regency	Regional Financial Accounting System, and Transparency have no effect, Control Activities have no significant effect on Financial Accountability in the Regional Financial Institutions of Tanah Datar Regency
3	Mualifu, et al (2019)	The Effect of Transparency, Competence, Internal Control Systems, and Organizational Commitment on Village Government Accountability in managing Village Fund Allocations (Empirical Study of All Villages in Mrebet District, Purbalingga Regency)	Transparency, Competence, Internal Control Systems and Organizational Commitment have a significant effect on Village Government Accountability in managing Village Fund Allocations.

2. Research Method

The quantitative approach applied to this research. Quantitative research is scientific research about relationships and parts and phenomena that exist systematically related to data in the form of numbers to explain a particular population or area (Creswell & Creswell, 2017). The purpose of quantitative research is to develop mathematical models, by buildinghypothesisdeals with phenomena that are supported by theory testing. The focus of the quantitative approach focuses on testing theories with numbers and analyzing data through research variables using statistical procedures. This research was conducted to examine and determine the effect of internal control systems, competence and transparency on accountabilitymanagementkelurahan funds with scope in Rungkut District, Surabaya.

The population of this study is all employees who work in 6 (six) sub-districts in Rungkut District, Surabaya.

Table 2. List of Population

No.	Village Name	Number of Employees
1.	Kalirungkut	10
2.	South Rungkut	12
3.	Medokan Ayu	10
4.	Wonorejo	11
5.	Sari Screening	9
6.	Kedung Baruk	12
	Total Population	**64**

Source: Rungkut District

Sample means part of the number and characteristics possessed by the population (Sugiyono, 2018b). Sampling techniques or methods used by researchers to take samples from the available population. namely using purposive sampling technique. Purposive Sampling is a data source sampling technique based on certain assessments and considerations(Sugiyono, 2018) .

A. Data collection technique

The type of data used in this research is primary data. The primary data obtained is sourced directly from the respondents' responses to the questions or statements submitted which were taken using a questionnaire. The questionnaire used in this study was a closed questionnaire, in which respondents could only choose answers from several statements in the questionnaire directed by the researcher according to and most relevant to their opinion. Closed questionnaire is used because it is closer in using the method quantitative. The primary data in this study were taken directly by the researchers by distributing questionnaires to government officials at the offices of each sub-district in Rungkut District, Surabaya.

B. Analysis Techniques and Hypothesis Testing

1. **Analysis Techniques**

   The analysis technique in this study is using the smart Partial Least Square (PLS) 3.0 tool because it can be used in small sample sizes and is suitable for research with a low theoretical background. PLS also has the aim of examining the relationship of each indicator between variables, whether it has an influence or not. The PLS-SEM analysis technique consists of two models, namely the outer model or measurement model and the inner model or structural model (Abdillah & Hartono, 2015).

   a) Outer Model (Measurement Model)

   OuterModelispart of the SEM model that assessesvalidityand the relationship between variables and their indicators as well as variable reliability. Reliability tests are used to assess a concept or test the level of consistency of respondents in answering each question on the questionnaire (Abdillah & Hartono, 2015).

   1) Convergent Validity

   Test the levelvaliditythis relates to the principle that the measure of a variable should have a high correlation effect. In testing whether the PLS is valid or not, it can be seen from the value of the loading factor to measure this variable. The rule of thumb must have outer loading >0.7 and AVE (Average Variance Extracted) >0.5.

   2) Discriminant Validity

   Discriminant validity relates to the principle that the measurer of a variable should not have a high correlation effect. Discriminant validity measurement is seen in the cross loading value with each valuevariable>0.70. Discriminant validity can also be tested by comparing the AVE square root of each variable with the correlation between the variables.

   3) Composite Reliability

   Reliability testing in measuring research variables to show the level of accuracy,consistency, also precision. Testing using PLS can be done in two ways, namely by composite reliability andcronbachalpha. A variable is said to be reliable ifcronbachalphahas a reliability above 0.6 or compositereliability, the construct has a reliability above 0.7.

   b) Inner Model (Structural Model)

   The Structural Model is a measurement that describes the prediction of a causal relationship between the variables studied. Modelstructuralin PLS is evaluated with R2 for the dependent variable, and the coefficient values of the t-values in each path to test the positive or negative relationship between variables. The R2 value is used to measure the level of variation in variable changes independent on variable

dependent. The prediction model is getting better if the value of R2 shows a higher value (Abdillah & Hartono, 2015).

2. **Hypothesis testing**

Hypothesis testinThis study pays attention to the value of the T-statistic and its p-value. The criteria applied to the probability value are the p-value with an alpha of 5%, so that the p-value is <0.05. Testing this hypothesis can be declared significant or not significant if:

a) The T-statistic value > 1.96 and the P-value <0.05 has a significant effect. Then the hypothesis is accepted, the internal control system, competence and transparency affect the accountability of village fund management.

b) The T-statistic value <1.96 and the P-value> 0.05 has no significant effect. Then the hypothesis is rejected, the internal control system, competence and transparency have no effect on the accountability of village fund management.

3. Results and Discussion

Description of Research Variables

1) Internal Control System (X1)

Based on Government Regulation No. 60 of 2008 the Internal Control System is a structured and comprehensive process for all activities to provide adequate assurance for the achievement of objectives which are carried out in a sustainable, effective and efficient manner. The activities assessed can be in the form of reliability of financial reporting, safeguarding state assets, as well as compliance with the budget and laws and regulations. This variable is measured using a Likert scale. The scale is used to measure the respondent's level of agreement with a statement by selecting one of the available options. The following is the result of the recapitulation of respondents' answers:

Table 3 Respondents' recapitulation results X1

Items	Score					Total
	Strongly agree	**Agree**	**Neutral**	**Disagree**	**Setrongly disagree**	
X1.1	20	10	0	0	0	30
X1.2	21	9	0	0	0	30
X1.3	22	8	0	0	0	30
X1.4	25	5	0	0	0	30
X1.5	21	9	0	0	0	30

Source: Appendix

Based on Table 3. The results of Respondents' answers to the question items can be seen that 73.33% of respondents' answers Strongly Agree and 26.67% Agree this shows that the Internal Control System provides adequate assurance for achieving objectives which are carried out in a sustainable, effective and efficient manner within the framework of the financial reporting process , safeguarding state assets, as well as adherence to the budget and laws and regulations.

2) Competency (X2)

Based on Permenpan No. 3 of 2020 Competence is expertise, knowledge and skills, and that must be mastered by the apparatus in order to carry out their duties effectively. In the context of kelurahan fund management, competence refers to an understanding of the latest regulations and the technical ability to carry out appropriate activities. budget in the field of village fund management. Competence is determined by mental ability and how clear an individual's thinking is in carrying out the tasks given based on knowledge.

In addition, physical abilities such as strength, skill and stamina are also needed (Robbins & Judge, 2015). The competence in question is an understanding of regulations in the management of village funds. This variable is measured using a Likert scale. The scale is used to measure the respondent's level of agreement with a statement by selecting one of the available options. The following is the recapitulation of respondents' answers:

Table 4 Results of Respondents' Recapitulation X2

Items	Score					Total
	Strongly agree	Agree	Neutral	Disagree	Setrongly disagree	
X2.1	21	9	0	0	0	30
X2.2	22	8	0	0	0	30
X2.3	17	13	0	0	0	30
X2.4	19	11	0	0	0	30
X2.5	21	9	0	0	0	30

Source: Appendix

Based on Table 4. The results of Respondents' answers to the question items can be seen that 66.67% of respondents' answers Strongly Agree and 33.33% Agree. This shows that the competencies possessed by regional financial managers (Kelurahan) can help carry out their duties effectively, efficiently and on target in increasing the existing Accountability of Financial Management.

3) Transparency (X3)

Transparency Means providing open and honest information regarding budget management to the public. According to Permendagri Number 113 of 2014 transparency is the principle of openness as wide as possible which ensures that the public gets access to information so that they know about regional finances, in this case urban villages. Transparency is needed so that the government's financial management can be supervised by stakeholders, namely higher institutions and the public. This variable is measured by a Likert scale. The scale is used to measure the respondent's level of agreement with a statement by selecting one of the available options. The following is the recapitulation of respondents' answers:

Table 5 Results of Respondents' Recapitulation X3

Items	Score					Total
	Strongly agree	Agree	Neutral	Disagree	Setrongly disagree	
X3.1	18	12	0	0	0	30
X3.2	20	10	0	0	0	30
X3.3	21	9	0	0	0	30
X3.4	14	16	0	0	0	30
X3.5	20	10	0	0	0	30

Source: Appendix

Based on Table 5. The results of Respondents' answers to the question items can be seen that 62% of respondents' answers Strongly Agree, 38% Agree. This shows that transparency is able to give authority to stakeholders, especially the public, in obtaining information about public finances and supervising the use and management of it so as to create effective, efficient and accountable management and the public.

4) Financial Management Accountability (Y)

Financial Management Accountability is a series of activities by the government consisting of planning, budgeting, implementation, administration, reporting, accountability, and monitoring of funds so that they can be monitored and accountable to

stakeholders, especially the community. Based on Permendagri Number 113 of 2014, village funds or sub-district funds must be organized in an orderly and disciplined manner in the budget based on transparent, accountable, participatory principles. This variable is measured by a Likert scale. The scale is used to measure the respondent's level of agreement with a statement by selecting one of the available options. The following is the recapitulation of respondents' answers:

Table 6 Recapitulation Results of Respondent Y

Items	Score					Total
	Strongly agree	**Agree**	**Neutral**	**Disagree**	**Setrongly disagree**	
Y1	20	10	0	0	0	30
Y2	19	11	0	0	0	30
Y3	14	16	0	0	0	30
Y4	22	8	0	0	0	30

Source: Appendix

Based on Table 6. The results of Respondents' answers to the question items can be seen that 62.5% of respondents' answers Strongly Agree and 37.5% Agree. This shows that Accountability is a measure of the commitment of a civil servant to an organization or community he leads. This shows that apparatus must be able to act correctly, ethically, and be able to give accountability for their performance.

Data analysis
1) *Outter Model*(Measurement Model)
   a) *Convergent Validity*
      Convergent validity relates to the principle that indicators of a construct should be highly correlated. Convergent validity is assessed based on the loading factor value and the Average Variance Extracted (AVE) value. The following is the output of the loading factor and AVE values from data processing:

Table 7 Outer Loadings

	Accountability	Competence	Internal Control System	transparency
X1.2			0.845	
X1.3			0.924	
X1.4			0.653	
X2.1		0.765		
X2.2		0.844		
X2.3		0.803		
X2.4		0.948		
X2.5		0.819		
X3.1				0.952
X3.2				0.874
X3.3				0891
X3.4				0.807
X3.5				0.706
Y1	0897			
Y2	0.906			
Y3	0.843			
Y4	0.831			

Source: Appendix

Table 8 Average Variance Extracted

	Average Variance Extracted(AVE)
Accountability	0.757
Competence	0.703
Internal Control System	0.665
Transparency	0.723

Source: Appendix

Based on Table 7. Outer Loadings and Table 8. Average Variance Extracted (AVE), indicators X1.1 and X1.5 are removed from the calculation because they have a loading factor value below 0.70 (<0.70), after these indicators are discarded and the next calculation is carried out, each indicator has a Loading Factor value of more than 0.70 (> 0.70) and has an Average Variance Extracted (AVE) value of more than 0.50 (> 0.50), so it can be concluded that all indicators have fulfilled the rule of thumb of convergent validity.

b) *Discriminant Validity*

Discriminant validity relates to the principle that different construct indicators should not be highly correlated. Discriminant validity is assessed based on the cross loading value. The following is the output of the cross loading value from data processing:

Table 9 Cross Loadings

	Accountability	Competence	Internal Control System	transparency
X1.2	0.274	0.216	0.845	0.185
X1.3	0.465	0.419	0.924	0.433
X1.4	0.091	0.176	0.653	0.181
X2.1	0.465	0.765	0.266	0.396
X2.2	0.557	0.844	0.264	0.626
X2.3	0.596	0.803	0.145	0.806
X2.4	0.693	0.948	0.347	0.657
X2.5	0.601	0.819	0.534	0.577
X3.1	0.830	0.701	0.292	0.952
X3.2	0.693	0.667	0.165	0.874
X3.3	0.601	0.671	0.306	0891
X3.4	0.687	0.494	0.150	0.807
X3.5	0.732	0.592	0.648	0.706
Y1	0897	0.592	0.287	0.672
Y2	0.906	0.703	0.425	0.797
Y3	0.843	0.531	0.415	0.716
Y4	0.831	0.603	0.309	0.744

Source: Appendix

Based on Table 9. Discriminant Validity, each variable has a cross loading value greater than 0.70 (> 0.7) and different construct indicators do not correlate highly, so it can be concluded that all variables have met the rule of thumb of discriminant validity.

c) *Reliability*

The reliability test was carried out to prove the accuracy, consistency and precision of the instrument in measuring constructs. To measure the reliability of a construct with reflexive indicators can be done in two ways, namely with Cronbach Alpha and

Composite Reliability. The following is the output of Cronbach Alpha and Composite Reliability values from data processing:

Table 10 Cronbach Alpha and Composite Reliability

	Cronbach Alpha	*Composite Reliability*
Accountability	0892	0.926
Competence	0893	0.922
Internal Control System	0.792	0.854
transparency	0.901	0.928

Source: Appendix

Based on Table 10. Cronbach Alpha and Composite Reliability, each variable has a Cronbach alpha value and a composite reliability value of more than 0.70 (> 0.70), so it can be concluded that all variables have fulfilled the rule of thumb of the reliability test.

2) Inner Model (Structural Model)

a) Coefficient of Determination (R^2)

The coefficient of determination or the R^2 value is used to measure the degree of variation in the independent variable's change in the dependent variable. The higher the R^2 value means the better the prediction model of the proposed research model.

Table 11 The coefficient of determination

	R2	Adjusted R2
Accountability	0.736	0.705

Source: Appendix

Based on Table 11. The Coefficient of Determination (R2), the R2 value of 0.736 means that Accountability can be explained by 73.6% by Competence, Internal Control Systems and Transparency while the remaining 26.4% is explained by other variables not examined in this study.

b) Path Coefficient

The significance value of the path coefficient is used to determine the effect between variables. The significance value used is two tailed, T-statistics > 1.96 for a significance level = 5% or 0.05.

Table 12 Path Coefficient

	Original Sample (O)	T- Statistics	p-value
Competence	0.148	0.519	0.604
Internal Control System	0.100	0.681	0.496
Transparency	0.698	2,427	0.016

Source: Appendix

Based on Table 12. Path Coefficient, the following results are obtained:

1. Competence has no effect on Financial Management Accountability, with a parameter coefficient of 0.148 at a significance level of 5% (T-Statistics < 1.96 and p values > 0.05).
2. The Internal Control System has no effect on Financial Management Accountability, with a parameter coefficient of 0.681 at a significance level of 5% (T-Statistics < 1.96 and p values > 0.05).
3. Transparency has an effect on taxpayer compliance, with a parameter coefficient of 0.698 at a significance level of 5% (T-Statistics > 1.96 and p values < 0.05).

Discussion

1) The Influence of the Internal Control System on the Accountability of Village Fund Management

PP No. 60 of 2008 explains that the Government's Internal Control System is an integral process of behavior carried out to carry out continuous activities effectively and efficiently by all devices in order to achieve organizational goals. Based on the calculation results, it was found that the Internal Control System had no effect on the Accountability of Village Fund Management with a T Statistics <1.96 and a p-value > 0.05.

The Purpose of the Government Internal Control System According to Government Regulation No. 60 of 2008 which provides assurance regarding effective and efficient activities, accountable financial reports, and adherence to laws and regulations. Its function is to keep financial reports accountable, increase efficiency and prevent wastage of resources, safeguard assets and ensure operational activities run smoothly. However, the Internal Control System in this study did not affect the Accountability of Village Fund Management, this could be due to several factors, including the ineffectiveness and inefficiency of the internal control system when it was implemented so that it did not have sufficient impact on the accountability of Village fund management.

The results of this study are not in line with the results of (Mualifu et al., 2019) and (Artini & Putra, 2020) which state that the internal control system has a significant effect on the accountability of managing village funds. But this is in line with research conducted by (Arfiansyah, 2020) and (Purba, 2018) which states that there is no influence of the internal control system on the accountability of village fund management.

2) The Effect of Competence on the Accountability of Village Fund Management

Village apparatus is the factor that most determines the success of the implementation of the functions assigned to it. Therefore a competent apparatus is needed. With expertise and officials who have high capacity and capability, the function of the village fund will be achieved. PP No. 31 of 2006 states that competence is defined as the work ability of each individual which includes aspects of work attitude, skills and knowledge in accordance with the specified standards. The relationship between competence and village financial management is that the competency of the apparatus is the skills, skills, and attitudes possessed in carrying out their duties. This characteristic must be possessed by every village apparatus so that it becomes the basic basis for acting and making decisions so that accountability can be realized.

Competence has no effect on the accountability of village fund management, which can be due to the weak competency of the village fund management staff, or the ineffectiveness of village staff in managing village funds due to low training and competency improvement which should be carried out routinely to support the performance of these staff and increase accountability in village fund management.

The results of this study are not in line with the results of (Mualifu et al., 2019) and (Artini & Putra, 2020) which state that competence has a significant effect on the accountability of village fund management. But this is in line with research conducted by (Arfiansyah, 2020) and (Purba, 2018) which states that there is no influence of competence on the accountability of village fund management.

3) The Effect of Transparency on the Accountability of Village Fund Management

Transparency is one of the important principles for realizing the implementation of quality public services. Transparency is a form of government administration that is accountable to the community and as an effort to improve management to reduce fraud in government administration so that accountable management of sub-district funds can be carried out. Based on the calculation results, it was found that the Quality of Human Resources had an Influence on Kelurahan Performance Accountability with a T Statistics > 1.96 and a p-value < 0.05.

Community deliberation activities, timely financial reporting and the availability of information boards regarding programs for using village funds are ways to achieve transparency. A positive relationship between the community and the kelurahan government can be created if information disclosure is actually carried out so that the management of funds can be carried out equally well. Maintaining transparency can encourage the government to improve its performance in urban village operational activities which will later affect the quality of success in accountability (Garung & Ga, 2020).

The results of this study are in line with the results of (Mualifu et al., 2019) and (Artini & Putra, 2020) which state that transparency affects the accountability of village fund management.

4. Conclusion

Based on the results of the analysis and discussion, the conclusions of this study are as follows:

- The Internal Control System Has No Effect on the Accountability of Village Fund Management
- Competence Does Not Affect the Accountability of Village Fund Management
- Transparency Influences the Accountability of Village Fund Management

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