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Factors Affecting Minimizing Excess of Budget Calculation Village Fund

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Abstract. *This study analyses the influence of village apparatus competence, internal control system and village fund accountability on minimizing the excess of budget calculation village fund. This study uses a descriptive quantitative approach based on primary and secondary data. Data collection techniques use questionnaires and literature. The population of this study was all village apparatuses of Bantan Tengah, Bengkalis sub-district, Bengkalis regency, Riau, totaling 27 people. The sampling technique uses saturated samples so that the number of samples is the same as the population. The data analysis technique uses multiple linear regressions with statistical tools like SPSS software. The study results show that village apparatus competence, internal control system, and village fund accountability positively and significantly affect minimizing the excess of budget calculation village fund. The results of this study can complement existing theories, provide novelty in excess of budget calculation village funds, and add new insights to the perspective of village fund management. Then, the results of this study can be a reference for the village government in minimizing the excess of budget calculation in village fund management.*

Keywords: *Accountability; Competence; Excess Of Budget Calculation; Internal Control System; Village Funds.*

1. INTRODUCTION

Good regional governance can be seen in preparing, implementing, and being accountable for the regional revenue and expenditure budget (Pattawe et al., 2022). Regional budget management still needs to improve planning, implementation, reporting, and accountability (N. F. Dewi et al., 2019). This can be seen from the many regions late in ratifying the regional revenue and expenditure budget parliament, resulting in hampered budget realization, so many regions can only realize the budget in the middle of the year (Maniagasi et al., 2017). This also impacts the management of village finances or funds (Suyatna, 2021), where there is a surplus in the calculation of the village fund budget because there are unused funds in that budget year (Dhiu et al., 2023). The high surplus in the calculation of the village fund budget can illustrate the inability of the village government to plan, budget and implement programs that are not running well, so the remaining funds are not allocated efficiently (Mohi et al., 2019).

The excess of budget calculation village fund is caused by several factors such as excessive planning, low spending realization, efficiency and savings, policy changes that cause planned activities not to be implemented, delays in procurement of goods or services, delays in disbursement of village funds, and administrative errors (Dhiu et al., 2023; Melaty & Sari, 2021; Pratiwi et al., 2019; Rani, 2019; Zein et al., 2022). Previous quantitative research on factors that influence the excess of budget calculation still needs to be expanded. Research conducted by Wanarni (2013) discusses the influence of regional government financial management reform, regional government revenue management, regional government

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expenditure management, regional government cash management, regional government asset management, regional government debt and investment management, and regional government management partnerships on the excess of budget calculation. Furthermore, research by Rani (2019); Rahmawati & Putri (2023) discusses the influence of exceeding regional original income, remaining capital expenditures, and remaining non-capital expenditures on the excess of budget calculation.

Research conducted by Ratna (2018) discusses the influence of planning documents, administrative records, and human resource competencies on the excess of budget calculation. Research by Melaty & Sari (2021) discusses the influence of village original income, village funds, village fund allocations, taxes and regional levies on the remaining budget calculation surplus. However, previous research has yet to discuss the internal control system and accountability influencing the excess of budget calculation. This study discusses the competence of village officials, internal control systems, and accountability of village funds as factors that influence the minimization of the excess budget calculation. However, previous research has discussed competence, internal control systems, and accountability as factors influencing the management of village finances or funds. The excess of budget calculation is closely related to managing village finances or funds (Haeranah, 2020).

Research conducted by Masruhin & Kaukab (2019); Aryani & Werastuti (2020); Maulana & Napisah (2021); Susetyo et al. (2022); Veronika & Basri (2023) found that human resource competence has a positive effect on village fund management. In contrast to research conducted by Rasmini & Mimba (2021) which found that village apparatus competence has a negative effect on the effectiveness of village fund management, while research by Umar et al. (2018); Juniarti et al. (2022); Yunni et al. (2022) found that human resource competence does not affect village fund management. Research on these competencies has inconsistent results.

Research conducted by Anggraini & Praptiestrini (2021); Nursin et al. (2022); Priantono & Vidiyastutik (2022); Soamole et al. (2024) found that the internal control system has a positive effect on village fund management. Then, research conducted by Wafirotin & Septiviastuti (2019); Garung & Ga (2020); Noholo & Hippy (2021); Putri & Maryono (2022); Rahayu et al. (2023) found that village fund accountability has a positive effect on village fund management. Based on literature facts from previous studies, there is a research gap, namely the inconsistency of previous research results, and there are differences in discussion with this study. This difference is a novelty in this study, where it is seen in terms of factors that influence minimizing the excess of budget calculation village fund. Therefore, it is essential to conduct this research to analyze the influence of village apparatus competence, internal control systems, and village fund accountability on minimizing the excess of budget calculation village fund.

2. THEORETICAL STUDY

Stewardship Theory

Stewardship theory describes a situation where management is not motivated by individual goals but rather is directed to the primary outcome targets for the organization's benefit (Davis et al., 1997). This theory emerged when support from experts for agency theory and stewardship suggested the need to reconcile these differences (Donaldson & Davis, 1991). Stewardship theory is called devotion or service theory (Mathias et al., 2017). Stewardship theory assumes a strong relationship between organizational success and public satisfaction (Davis et al., 1997). Stewards will protect and maximize organizational wealth with organizational performance to maximize the utility function (Tosi et al., 2003).

Legitimacy Theory

Legitimacy theory is a social science concept that states that companies can maintain legitimacy by aligning themselves with societal norms and values (Deegan, 2019). This theory focuses on how companies interact with society and the idea that there is an implicit social contract between companies and the society in which they operate (Campbell, 2000). This theory states that organizations must pay attention to societal norms, act within the boundaries and norms accepted by society, disclose social responsibility information to project an image of social responsibility and legitimize their behavior to stakeholder groups (Moloi & Marwala, 2020; Reverte, 2009).

Motivation Theory

Motivation theories are various concepts that explain why and how individuals are motivated to act (Cook & Artino, 2016). In psychology and management, several motivational theories are very well-known and often used to understand human behavior in various contexts, including in the workplace, education, and everyday life (Bandhu et al., 2024). These theories provide a valuable framework for understanding what motivates people and how to create an environment that can increase motivation (Cook & Artino, 2016). Motivation can come from various sources, both from within (intrinsic motivation) and from outside (extrinsic motivation) (Ryan & Deci, 2020).

Institutional Theory

Institutional theory is an approach in the social sciences that studies how structures, rules, norms, and practices within organizations and societies form and change over time (Dacin et al., 2002). This theory emphasizes that organizations and individuals are influenced not only by the logic of economic rationality but also by various social, cultural, and political pressures that emanate from the surrounding institutions (Carpenter & Feroz, 2001). This theory is often used to understand how organizations respond to environmental changes, why specific organizations act in certain ways, and how organizational innovation and change occur (Dacin et al., 2002).

Excess of Budget Calculation (EBC)

The excess of budget calculation is a term used in government financial management, both at the central, regional, and village levels, to indicate a budget surplus that occurs due to the difference between the realization of revenue and the realization of expenditure in a budget year (Rahmawati & Putri, 2023). In general, the excess of budget calculation occurs because revenue is higher than planned, spending is lower than planned, efficiency and savings, and unrealized programs (Ratna, 2018). The excess budget calculation can be used to finance spending in the following budget year or, in some cases, reinvested by applicable regulations (Rahmawati & Putri, 2023). The excess of budget calculation is often considered a reflection of the government's budget management ability. In some cases, an excessive budget calculation that is too large can also indicate problems in budget planning or project and program implementation (Mohi et al., 2019). The excess of budget calculation indicators consist of a comparison of revenue realization with the budget, a comparison of spending realization with the budget, spending efficiency, unabsorbed revenue, budget savings, transfer realization, budget absorption rate, unabsorbed spending, and compliance with regulations (Dona & Lestari, 2020; Purwaningsih & Priyono, 2021; Rani, 2019).

Competence (CPT)

Competence is a term that refers to a person's ability or capacity to carry out a task or job effectively (Le Deist & Winterton, 2005; Suhartini et al., 2021). Competence includes knowledge, skills, attitudes, and behaviors required to perform a particular task (El Asame & Wakrim, 2018). Usually, competence is categorized into several types: technical, non-technical, social, conceptual, managerial, and personal (Abdullah et al., 2018; El Asame & Wakrim, 2018; Gruden & Stare, 2018). Competence is usually identified and developed through education, training, work experience, and feedback (Baird & Parayitam, 2019). Organizations often use competence assessments to ensure workers have the skills to meet organizational standards and goals (El Asame & Wakrim, 2018). Competency indicators consist of knowledge, ability to improve knowledge, initiative in work, friendliness and politeness, technical expertise, and ability to find solutions (Mada et al., 2017).

Internal Control System (ICS)

The internal control system is a procedure and policy to keep assets free from misappropriation and ensure that the information provided is accurate and complies with existing laws or regulations (Lartey et al., 2020; Noviani & Hendarsyah, 2020). In addition, the internal control system is designed and implemented to provide adequate assurance about achieving organizational goals effectively and efficiently (W. S. Putri & Hendarsyah, 2020). The internal control system is essential to maintain operational integrity and efficiency and meet legal and regulatory obligations (Karmila & Hendarsyah, 2019). Internal control system indicators include the control environment, risk assessment, control activities, information and communication, and monitoring (Haryanti & Hendarsyah, 2021; Mirnawati et al., 2021; Presiden RI, 2008).

Accountability (ACT)

Accountability refers to an entity's responsibility and obligation to explain and be accountable for the actions and decisions taken (Dillard & Vinnari, 2019). In the context of government, accountability means that there must be transparency and transparent reporting on how decisions are made, and resources are used (Rosidah et al., 2023). Accountability is essential to ensure that actions and decisions are carried out with integrity and following applicable regulations (Ortega-Rodríguez et al., 2020). Accountability indicators include financial reports, regulatory compliance, risk management, performance evaluation, feedback and complaints (Grossi et al., 2019; Trisnawati, 2019).

Hypothesis Development

Competence describes the combination of knowledge, skills, and attitudes required by a person to perform a job effectively. Competence is critical to implementing stewardship theory effectively (Bennett et al., 2018). The skills, knowledge, and attitudes a steward requires contribute directly to the ability to carry out their role by supporting organizational goals. In addition, high motivation can develop their competence and achieve optimal performance (Hajiali et al., 2022). Competence is essential in building and maintaining legitimacy because it shows the ability and suitability to meet existing demands and expectations (Leardini et al., 2019). Competence in financial management is essential in minimizing the excess of budget calculation and ensuring that the budget is used effectively (Ismoko et al., 2023). Competent managers will be able to plan, control, and evaluate the budget properly, thereby minimizing the remaining unused budget. Research conducted by Masruhin & Kaukab (2019); Aryani & Werastuti (2020); Fitrinanda et al. (2020); Karim et al. (2020); Baidhowi (2021); L. P. P. Dewi & Dewi (2021); Maulana & Napisah (2021); Noholo & Hippy (2021); Susetyo et al. (2022); Veronika & Basri (2023) stated that competence has a positive effect on the management of village finances or funds. Then, the research conducted by Ratna (2018) stated that competence has a positive effect on reducing the excess of budget calculation. Therefore, hypothesis H_1: competence positively and significantly affects minimizing the excess of budget calculation village fund.

Internal control systems can help organizations achieve operational goals, protect assets, and ensure compliance with applicable regulations and policies (Kabuye et al., 2019). Internal control systems can provide a framework that supports the principle of stewardship by ensuring that the organization is managed effectively, risks are managed well, and resources are used wisely (Hepworth, 2024). Internal control systems and stewardship are closely related, as both focus on the effective management and oversight of resources and risks (Aziz et al., 2015). Internal control systems provide a framework that supports the management and operations of institutions, helping institutions fulfill their responsibilities in a structured and measurable manner (Nedyalkova, 2020). This ensures institutions function correctly, meet regulatory obligations, and maintain stakeholder trust. Internal control systems ensure that budgets are used according to plan, control expenditures, and provide the information needed for planning and evaluation to minimize the excess of budget calculation (Kaharrukmi & Adli, 2022; Ratnawati et al., 2023). A sound internal control system can increase the efficiency of budget use and ensure better financial management. Research conducted by Umar et al. (2018); Anggraini & Praptiestrini (2021); Maulana & Napisah (2021); Nur (2022); Nursin et al. (2022); Priantono & Vidiyastutik (2022); Yunni et al. (2022); Soamole et al. (2024) states that the internal control system has a positive effect on the management of village finances or funds. Therefore, hypothesis H_2: the internal control system positively and significantly affects minimizing the excess of budget calculation village fund.

Accountability refers to an institution's responsibility and obligation to explain, report, and be responsible for the actions or decisions taken (Dillard & Vinnari, 2019). In legitimacy theory, accountability is seen as an effort to maintain its social legitimacy by complying with public expectations and ethical standards (Deegan, 2019). In stewardship theory, accountability is more based on trust and moral responsibility (Rouault & Albertini, 2022). Accountability not only serves as a tool to ensure internal responsibility but also as a means to achieve and maintain legitimacy in the broader institutional environment (Mason, 2020). Accountability is related to the excess of budget calculation in ensuring that public funds are managed effectively, efficiently, and transparently (Bakhtiar, 2021). Accountability requires the government to report the excess of budget calculation and explain its causes, plan its wise use, and be accountable for its management to the public and supervisory institutions (Han, 2020). Research conducted by Wafirotin & Septiviastuti (2019); Garung & Ga (2020); L. P. P. Dewi & Dewi (2021); Noholo & Hippy (2021); Priantono & Vidiyastutik (2022); A. R. L. Putri & Maryono (2022); Susetyo et al. (2022); Yudastio & Azriya (2022); Rahayu et al. (2023); Sakdiyah et al. (2023); Veronika & Basri (2023) stated that accountability has a positive effect on the management of village finances or funds. Therefore, hypothesis H_3: accountability positively and significantly affects minimizing the excess of budget calculation village fund.

3. RESEARCH METHODS

This research is included in descriptive quantitative research, which uses primary data in questionnaires and secondary data in the form of literature studies. The population of this study is the village apparatus of Bantan Tengah, Bengkalis sub-district, Bengkalis regency, Riau, totaling 27 people. The sampling technique used is saturated sampling so that the number of samples is the same as the number of populations. The research questionnaire uses a Likert scale with categories: very strongly agree (5), strongly agree (4), agree (3), disagree (2), and strongly disagree (1). The research variables consist of competence (12 items), internal control system (16 items), and accountability as independent variables, and the excess of budget calculation (10 items) as the dependent variable. The data analysis technique uses multiple linear regressions with validity, reliability, classical assumptions and hypothesis testing using SPSS software.

4. RESULTS AND DISCUSSION

Respondent Demographics

Respondent demographics are groupings of respondents based on characteristics that have been determined and filled in the questionnaire. Table 1 show that males, namely 63%, dominate the characteristics of respondents based on gender. Based on age range, it is dominated by respondents aged 20 to 30, namely 63%. At the level of education, it is dominated by bachelor respondents, namely 56%, while based on job titles, more respondents come from administrative staff and community protection, respectively 26% and 22%. The length of service of respondents is dominated in the range of 6 to 10 years, namely 48%.

Table 1. Respondent Demographics.

Characteristics	Information	Amount	Percentage (%)
Gender	Male	17	63
	Female	10	37
Age Range	20-30 years	17	63
	31-40 years	9	33
	< 50 years	1	4
Level of Education	Junior High School	1	4
	Senior High School	6	22
	Diploma	5	18
	Bachelor	15	56
Job Title	Village Head	1	4
	Head of Financial Affairs	1	4
	Head of Government Section	2	7
	Head of Administration	3	11
	Administration Staff	3	11
	Service Staff	7	26
	Community Protection	6	22
	Hamlet Head	4	15
Working Period	1-5 years	9	33
	6-10 years	13	48
	> 11 years	5	19

Source: primary data (processed)

Validity and Reliability

This validity test is used to measure whether a questionnaire data is valid. Table 2 shows that competency (CPT) has 12 statement items; the lowest r-value is 0.618, and the highest is 0.904. The internal control system (ICS) has 16 statement items; the lowest r-value is 0.748, and the highest is 0.899. Accountability (ACT) has 11 statement items; the lowest r-value is 0.788, and the highest is 0.935. The excess of budget calculation (ECB) has 10 statement items, where the lowest r-value is 0.717 and the highest is 0.937. All variables appear to have an r-value > r-table 0.381, meaning the questionnaire data is valid. Reliability testing is used to measure the consistency of the questionnaire data's measurement results and whether they are reliable or not. Table 2 shows that competency (CPT) has a Cronbach's alpha value of 0.955, internal control system (ICS) has a Cronbach's alpha value of 0.973, accountability (ACT) has a Cronbach's alpha value of 0.970, and excess of budget calculation (EBC) has a Cronbach's alpha value of 0.934. The Cronbach's alpha value of all variables is > 0.6, meaning the questionnaire data is reliable.

Table 2. Validity and Reliability Results.

Variables	Items	Lowest R-Value	Highest R-Value	Cronbach's Alpha
CPT	12	0.618	0.904	0.955
ICS	16	0.748	0.899	0.973
ACT	11	0.788	0.935	0.970
EBC	10	0.717	0.937	0.934
R-Table		0.381		
Reliability		0.600		

Source: primary data (processed)

Normality

Normality testing is used to test whether the data in the regression model is normally distributed or not. Based on the results of the Kolmogorov-Smirnov test, the asymp sig value is 0.200; this value is greater than 0.05, meaning that the data is normally distributed. Then, it is explained in Figure 1, which shows that the plot is spread along the diagonal line, meaning that the data is normally distributed.

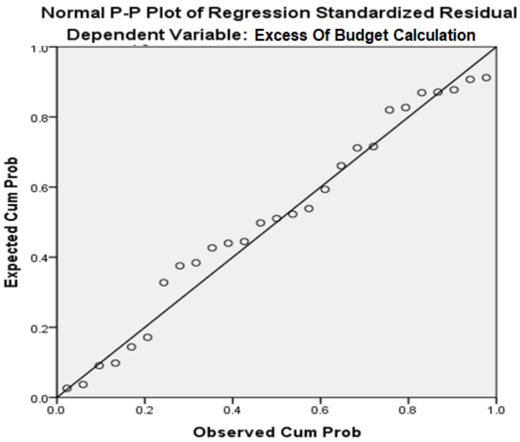

Figure 1. Normal P-P Plot.
Source: primary data (processed)

Multicollinearity

Multicollinearity testing is used to determine whether there is a significant relationship between independent variables. Table 3 shows that CPT has a tolerance value of 0.975 and a VIF of 1.026. ICS has a tolerance value of 0.922 and a VIF of 1.085. ACT has a tolerance value of 0.942 and a VIF of 1.061. All independent variables have a tolerance value greater than 0.1 and a VIF value less than 10, meaning there is no multicollinearity problem.

Table 3. Multicollinearity Results.

Variables	Tolerance	VIF
CPT	0.975	1.026
ICS	0.922	1.085
ACT	0.942	1.061

Source: primary data (processed)

Heteroscedasticity

Heteroscedasticity testing is used to test whether there is an inequality of residual variance in a regression model. Table 4 shows that CPT has a sig value of 0.306, ICS has a sig value of 0.206, and ACT has a sig value of 0.318. All independent variables have sig values > 0.05, meaning this regression model has no heteroscedasticity problem.

Table 4. Heteroscedasticity Results.

Variables	Sig.
CPT	0.306
ICS	0.206
ACT	0.318

Source: primary data (processed)

Hypothesis Results

Hypothesis testing is used to show the influence of independent variables on dependent variables. Table 5 shows that competence (CPT) on EBC has a coefficient value of 0.371, t-value 3.187> t-table 2.069, sig 0.004 <0.05, and r-square 0.277, meaning that competence positively and significantly affects minimizing the excess of budget calculation village funds, with a significant influence of 27.7% (H1 is supported). The internal control system (ICS) on EBC has a coefficient value of 0.170, t-value 2.091> t-table 2.069, sig 0.048 <0.05, and r-square 0.215, meaning that the internal control system positively and significantly affects minimizing the excess of budget calculation village funds, with a significant influence of 21.5% (H2 is supported). Accountability (ACT) to EBC has a coefficient value of 0.226, t-value 2.311> t-table 2.069, sig 0.030 <0.05, r-square 0.191, meaning that accountability positively and significantly affects minimizing the excess of budget calculation village funds, with a significant effect of 19.1% (H3 is supported). When viewed from the coefficient and r-square values, competence (CPT) has the highest value, meaning that competence is more dominant in influencing the minimization of the excess of budget calculation village funds. F-value has a value of 8.777> f-table 3.030, sig 0.000 <0.05 and adjusted r-square 0.473, meaning that simultaneous competence, internal control systems, and accountability significantly minimize the excess of budget calculation village funds by 47.3%.

Table 5. Hypothesis Results.

Hypothesis	Coefficient	T-Value	Sig.	R-Square
H_1: CPT → EBC	0.371	3.187	0.004	0.277
H_2: ICS → EBC	0.170	2.091	0.048	0.215
H_3: ACT → EBC	0.226	2,311	0.030	0.191
F-Value		8.777	0.000	0.473
T-Table		2.069		
F-Table		3.030		

Source: primary data (processed)

Influence of Competence on Minimizing Excess of Budget Calculation

The study's results found that competence has a positive and significant effect on minimizing the excess of budget calculation village funds. This indicates that the better the competence of the village apparatus, the more it will be able to minimize the excess of budget calculation of village funds. Conversely, it cannot minimize the excess of budget calculation village funds. Good village apparatus competence, especially related to knowledge, skills, attitudes, and behavior in financial management and budget planning and villages, allows village officials to understand and predict financial needs more accurately. Then, they can also allocate village funds according to the predetermined work plan and ultimately minimize the excess of budget calculation village funds (Ismoko et al., 2023). This is by the stewardship theory, where the village apparatus, as a steward who has competence, contributes directly in carrying out its role in supporting the goals of village government, namely good management of village funds, while maintaining legitimacy because it shows the ability and suitability in meeting the demands and expectations that exist in society (Bennett et al., 2018; Leardini et al., 2019). The results of this study are supported by Masruhin & Kaukab (2019); Aryani & Werastuti (2020); Fitrinanda et al. (2020); Karim et al. (2020); Baidhowi (2021); L. P. P. Dewi & Dewi (2021); Maulana & Napisah (2021); Noholo & Hippy (2021); Susetyo et al. (2022); Veronika & Basri (2023) who found that competence has a positive effect on the management of village finances or funds. Likewise, research conducted by Ratna (2018) found that competence has a positive effect on reducing the remaining budget calculations. However, this study's results differ from the research conducted by Rasmini & Mimba (2021) which found that village apparatus competence has a negative effect on the effectiveness of village fund management. Then, the research of Umar et al. (2018); Juniarti et al. (2022); Yunni et al. (2022) found that human resource competence did not affect village fund management.

Influence of Internal Control System on Minimizing Excess of Budget Calculation

The study results found that the internal control system has a positive and significant effect on minimizing the excess budget calculation of village funds. This indicates that the better the internal control system, the more it will be able to minimize the excess of budget calculation village funds; on the contrary, it cannot minimize the excess of budget calculation village funds. A sound internal control system ensures that budget planning is carried out effectively and realistically according to the needs and potential income of the village. With good planning, the use of the budget will be more appropriate so that the risk of the excess of budget calculation village funds being too large can be minimized. The internal control system ensures that village funds are used efficiently and effectively for the purposes that have been planned. Strict supervision of budget expenditures can prevent inefficiency or misuse so that the excess of budget calculation village fund can be minimized. The internal control system creates strict supervision; the parties involved in managing village funds are more responsible for each use of funds, thereby minimizing errors in budget management. Overall, a solid internal control system helps ensure that village fund management is carried out correctly, efficiently, and accountably so that excessive budget surpluses can be avoided and their use is targeted according to planning (Kaharrukmi & Adli, 2022; Ratnawati et al., 2023). This principle of stewardship ensures that the organization is managed effectively and efficiently (Hepworth, 2024). The results also support the institutional theory, which states that institutions can function adequately, fulfill regulatory obligations, and maintain public trust (Nedyalkova, 2020). The results of this study are supported by research by Umar et al. (2018); Anggraini & Praptiestrini (2021); Maulana & Napisah (2021); Nur (2022); Nursin et al. (2022); Priantono & Vidiyastutik (2022); Yunni et al. (2022); Soamole et al. (2024) who found that the internal control system had a positive influence on the management of village finances or funds.

Influence of Accountability on Minimizing Excess of Budget Calculation

The study results found that accountability has a positive and significant effect on minimizing the excess budget calculation of village funds. This indicates that the better the accountability of village funds, the more it will be able to minimize the excess of budget calculation village funds. Conversely, it cannot minimize the remaining surplus in the excess budget calculation of village funds. Accountability ensures that the use of village funds is carried out according to the planning and objectives set (Permatasari et al., 2021). With high accountability, the monitoring and control mechanisms for using the village budget improve. Accountability encourages transparency in reporting the use of village funds. High accountability encourages more mature and realistic planning. Accountability is also related to optimizing the use of funds. Accountable management of village funds optimizes the funds used effectively and efficiently to minimize the possibility of unused budget surpluses. In other words, accountability plays a vital role in ensuring that village funds are managed properly, efficiently, and according to their intended use. This will reduce the excess of budget calculation and increase the effectiveness of budget use. This proves the theory of legitimacy and stewardship, where accountability can maintain social legitimacy by complying with public expectations or trust and ethical standards (Deegan, 2019; Rouault & Albertini, 2022). The results of this study are supported by research by Wafirotin & Septiviastuti (2019); Garung & Ga (2020); L. P. P. Dewi & Dewi (2021); Noholo & Hippy (2021); Priantono & Vidiyastutik (2022); A. R. L. Putri & Maryono (2022); Susetyo et al. (2022); Yudastio & Azriya (2022); Rahayu et al. (2023); Sakdiyah et al. (2023); Veronika & Basri (2023) who found that accountability has a positive effect on the management of village finances or funds.

5. CONCLUSIONS

This study found that the competence of the village apparatus can positively and significantly affect the minimization of the excess of budget calculation village funds, so whether the competence of the village apparatus is good or not is directly proportional to the results of minimizing the excess budget calculation village funds. The internal control system can also positively and significantly affect the minimization of excess budget calculation village funds so that whether the internal control system is sound or not is directly proportional to the results of minimizing the excess budget calculation village funds. Likewise, village fund accountability can positively and significantly affect the minimization of the excess of budget calculation village funds, so whether the accountability of village funds is good or not is directly proportional to the minimization of the excess of budget calculation village funds.

Theoretically, the results of this study complement existing theories and provide novelty when viewed from the excess of budget calculation village funds, as well as adding new insights to the perspective of village fund management. Practically, the results of this study can be a reference for village governments in minimizing the excess of budget calculation village funds management that is directly related to competence, internal control systems and accountability. This study has limitations in terms of both the number of samples and the variables used. Therefore, as a suggestion for further research, the sample should be enlarged by examining more than one village, either in one sub-district, one province or across provinces, to make the research results more general. Then, further research can add variables related to the excess of budget calculation, such as financial planning, policy changes, spending realization, budget efficiency and other variables.

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