

Inspectorate Supervision of the Accountability of Village Fund Management in Panca Rijang District

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ABSTRACT

This study aims to find out and analyze the influence of Inspectorate supervision on the accountability of Village Fund management in Panca Rijang District, Sidenreng Rappang Regency. Inspectorate supervision is an important aspect in realizing transparent, effective, and accountable village governance, especially in the management of Village Funds which have a fairly high risk of irregularities. This study uses a quantitative approach with data collection techniques through observation, literature review, and distribution of questionnaires to Inspectorate and village officials. The number of respondents in this study was 106 people. Data were analyzed using the SPSS application through validity, reliability, normality, and simple linear regression analysis. The results of the study show that the supervision of the Inspectorate has a positive and significant effect on the accountability of the management of Village Funds in Panca Rijang District. This is evidenced by the value of the correlation coefficient (R) of 0.938 which shows a very strong relationship, and the value of the determination coefficient (R Square) of 0.880 which means that the supervision of the Inspectorate has an influence of 88% on the accountability of the management of the Village Fund, while the rest is influenced by other factors outside the research. In addition, the results of the hypothesis test showed a significance value of less than 0.05 so that the research hypothesis was accepted. These findings show that the better the supervision carried out by the Inspectorate, the higher the level of transparency, accountability, regulatory compliance, effectiveness of the use of funds, and the quality of reporting on the management of Village Funds.

Keywords: *Inspectorate Supervision, Accountability, Village Fund Management, Transparency, Good Governance*

INTRODUCTION

Supervision is an important instrument in ensuring accountability in the implementation of local government (Shevilla, Shobaruddin, & Hermawan, 2022). Nationally, internal government supervision has been regulated through Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) and Permendagri Number 23 of 2020 concerning Supervision of the Implementation of Regional Government by the Regional Inspectorate (Sihotang, 2023). The regulation emphasizes that the Inspectorate has a strategic mandate to ensure that the implementation of government programs and activities runs in accordance with the principles of good governance, especially in terms of transparency, accountability, effectiveness, and efficiency (Justisia, Komunikasi, & Kajian, 2025). In the context of the management of the Village Fund, the supervisory function is very crucial because of the large allocation of funds received by the village and the high potential for irregularities if the control mechanism does not run optimally (Ghunu, Sasmito, & Purwatiningsih, 2021).

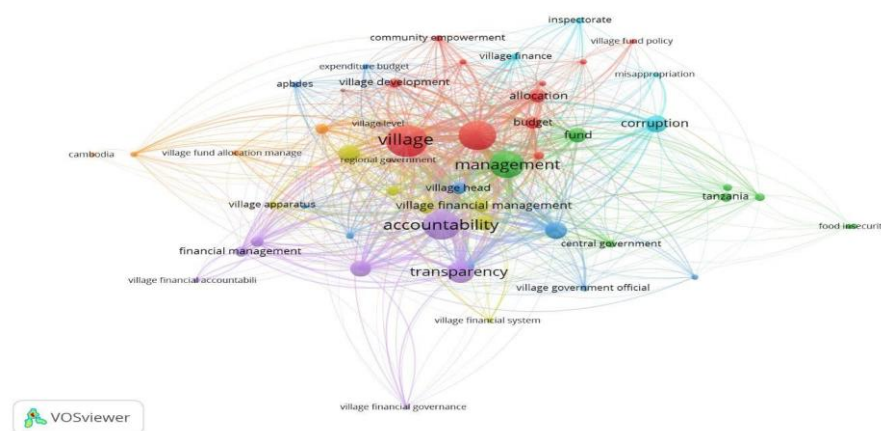
At the regional level, Sidenreng Rappang Regency is one of the areas that receives attention in the implementation of the Village Fund, considering that there are 68 villages spread across 11 sub-districts with varying social conditions and apparatus capacity. The 2024 Inspectorate Report together with the results of initial observations show that the implementation of supervision over the management of Village Funds still faces a number of obstacles, such as the limited number of auditors, overlapping authority, and the suboptimal follow-up mechanism for audit results (Musafir Jasin, 2025). This condition shows that there is a gap between the ideal role of the Inspectorate as a Government Internal Supervisory Apparatus (APIP) and the implementation of supervision that occurs in the field (Taryana, Suwandi, Nuryanto, Sandjaya, & Ramadhan, 2022).

More specifically, Panca Rijang District is a relevant location to be studied because various problems are still found in the supervision of the Village Fund. Until now, there is no technical regulation at the district level that specifically regulates supervision coordination between the Inspectorate, the District Government, and the Village Government, so the supervision process tends to be administrative and reactive. The limitation of auditors with government audit competence also causes coaching and assistance to village governments to not run effectively (Deza & Utomo, 2024; Justisia et al., 2025). In addition, the use of information technology in the audit and reporting process is not optimal, so the supervision mechanism is still carried out manually and takes longer (Bibri & Jagatheesaperumal, 2023).

Based on the results of initial observations, there are several main problems in Panca Rijang District that are directly related to the accountability of the management of the Village Fund. First, the understanding of village officials regarding the principles of accountability and financial reporting is still low (Shafira & Utami, 2021). Second, coaching and assistance from the Inspectorate have not run optimally due to the limited human resources of auditors. Third, the use of information technology in the audit and reporting process has not been

maximized, thus hindering the efficiency of supervision (Hill, 2023). Departing from these conditions, this research focuses on answering the formulation of the main problems, namely:

Based on the description mentioned above, the formulation of the problem in this study is how much influence the supervision of the Inspectorate is on the accountability of the management of Village Funds in Panca Rijang District. The purpose of this study is to find out and analyze the influence of the Inspectorate's supervision on the accountability of the management of Village Funds in Panca Rijang District. In addition, this study also aims to measure the level of the Inspectorate's supervisory contribution in increasing transparency, responsibility, and effectiveness of village financial management.



Based on the results of bibliometric mapping using VOSviewer, research on the management of village funds in various developing countries shows that topics such as *village development*, *financial management*, *accountability*, *transparency*, *fund allocation*, as well as the issues of *corruption* and *misappropriation* is a dominant theme that has been widely studied (Ghunu et al., 2021). The visual map shows that previous research emphasizes aspects of village financial management, transparency in budget use, and the behavior of village officials in realizing good governance. However, the role of internal government oversight, especially the Inspectorate as the Government's Internal Oversight Apparatus (APIP), appears to be still a small node in the research network, indicating that this topic has not yet become a major concern in the global literature (Mekonnen, Lakew, & Melese, 2022). Research that directly examines the relationship between the quality of Inspectorate supervision and the level of accountability for village fund management is still very limited, especially at the local scale such as certain sub-districts or villages.

From the map, it can be seen that there are several research gaps. First, research related to the supervision of the Inspectorate is still very minimal compared to research on village funds in general, so the effectiveness of the government's internal supervision function has not received much empirical attention. Second, although accountability is a major theme in the literature, most studies only assess accountability in terms of transparency and financial management practices, not from the quality of the Inspectorate's oversight. Third, local

contexts at the micro level such as certain villages or sub-districts are rarely studied in depth, even though social factors, organizational culture, and apparatus capacity can greatly influence the implementation of supervision (Muharman & Frinaldi, 2023). Fourth, the integration between the supervision of the Inspectorate, the behavior of village officials, and the social dynamics of the community has not been comprehensively explored in previous research. Fifth, research tends to be cross-sectional so that it does not capture variations in the quality of supervision and accountability over time.

With this gap, the research entitled "*Inspectorate Supervision of Accountability in Village Fund Management in Panca Rijang District*" offers a number of novelties. First, this study directly places the supervision of the Inspectorate as a strategic variable that affects the accountability of village fund management, a focus that is rarely discussed in the global and national literature. Second, this research makes an empirical contribution in a very specific micro context, namely Panca Rijang District, so that it is able to capture field dynamics that are not reflected in national-scale research. Third, this study integrates the technical aspects of supervision with social aspects such as the work culture of village officials, compliance levels, and community participation, resulting in a more comprehensive analysis. Fourth, this study enriches the literature on village fund governance by providing concrete evidence on how the quality of Inspectorate supervision affects the level of accountability in the village. Thus, this research not only fills the theoretical gap, but also makes a practical contribution to improving the effectiveness of APIP in encouraging the realization of transparent and accountable village financial governance.

METHODS

This research method uses a quantitative approach that focuses on measuring the level of supervision of the Inspectorate and the accountability of the management of Village Funds through statistically analyzed numerical data (Sugiyono, 2019; Sihotang, 2023). The research was carried out in four villages in Panca Rijang District and the Sidenreng Rappang Regency Inspectorate Office for four months, namely November 2025 to March 2026. This study aims to find out how the implementation of the supervision of the Sidenreng Rappang Regency Inspectorate in ensuring accountability in the management of Village Funds in Panca Rijang District and the factors that are obstacles to the implementation of supervision. The research population consists of Inspectorate and village officials with a total of 106 people, consisting of 58 Inspectorate employees and 53 village staff in Panca Rijang District. The sampling technique uses purposive sampling by assigning 53 Inspectorate apparatus as research samples based on certain criteria, such as direct involvement in supervision activities, work experience, and understanding of village fund management, so that it is considered to be able to provide accurate and relevant data to the research objectives (Etikan, Musa, & Alkassim, 2016; Sugiyono, 2019)

Data collection was carried out through observation, literature review, and quantitative surveys using a structured questionnaire based on a 4-point Likert scale, ranging from

"strongly disagree" to "strongly agree." Observation is carried out by directly observing the condition of the research object through interaction and discussion with the community and related parties to obtain a real picture of the implementation of village fund supervision (Sugiyono, 2019). In addition, literature reviews are carried out by utilizing various secondary sources such as books, journals, websites, and other references relevant to the research. The quantitative survey was carried out by distributing questionnaires to Inspectorate and village officials in Panca Rijang District to obtain data on the effectiveness of supervision and accountability in the management of Village Funds. The research instruments are prepared based on the indicators of research variables, including aspects of supervision planning, supervision implementation, follow-up recommendations, transparency, regulatory compliance, accountability, effectiveness of fund use, and reporting and documentation. Before use, the research instrument is first tested through a pilot test to ensure the validity and reliability of each question item so that it is able to measure research variables accurately and consistently.

The data analysis in this study was carried out using SPSS (Statistical Product and Service Solutions) software through several stages of statistical testing. The first stage is a respondent characteristic test that aims to identify the attributes of respondents participating in the study (Jamal, Abdullah, & Abdullah, 2020). Furthermore, validity and reliability tests were carried out to ensure that the research instrument was able to measure variables accurately and consistently, with reliability tested using Cronbach's Alpha (Setyaedhi, 2024). This study also uses the Shapiro-Wilk normality test to find out whether the data is normally distributed, with the criteria of data being declared normal if the probability value or $p > 0.05$. The last stage is a hypothesis test which is carried out using a p-value with a significance level of 0.05 to determine the relationship between the research variables. In this study, there are two main variables, namely the Inspectorate Supervision variable (X1) which includes the indicators of supervision planning, the implementation of supervision, auditor competence, coaching and mentoring, as well as the follow-up of audit results, and the variable of Village Fund Management Accountability (Y1) which includes transparency, regulatory compliance, accountability, effectiveness of the use of funds, as well as reporting and documentation (Sugiyono, 2019).

RESULT AND DISCUSSIONS

A. Results

1. Test the characteristics of the Respondent

Data collection began from January to March 2026 by distributing questionnaires to 106 respondents who were Inspectorate officials and village staff in 4 villages in Panca Ribang district, Sidenreng Rappang Regency. Based on the results of the research that has been conducted, it is known that several characteristics of the respondents are as follows:

a. Characteristics by Gender

Table 1. Characteristics by gender

		jenis kelamin			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	laki-laki	58	54.7	54.7	54.7
	perempuan	48	45.3	45.3	100.0
	Total	106	100.0	100.0	

Based on the gender table, out of a total of 106 respondents, there were 58 men (54.7%) and 48 women (45.3%). This shows that the majority of respondents in this study are men, although the number of women is also quite large. Thus, respondent data is sufficiently representative of both gender groups and can provide a balanced picture in the study.

b. Characteristics by Age

Table 2. Characteristics by Age group

		usia			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19-25	9	8.5	8.5	8.5
	26-45	64	60.4	60.4	68.9
	>46	33	31.1	31.1	100.0
	Total	106	100.0	100.0	

Based on the age table, out of a total of 106 respondents, there were 9 people aged 19–25 years (8.5%), 64 people aged 26–45 years (60.4%), and 33 people aged over 46 years (31.1%). This shows that the majority of respondents are in the age range of 26–45 years, which is the productive age group. Thus, it can be concluded that the respondents in this study are dominated by productive age who are considered to have sufficient experience and understanding in providing answers to the research.

2. Data quality test (Validity and Reliability)

a. Validity test

Validity test is a test used to find out and test the accuracy and determination of a measuring instrument to be used as a measure of something that should be measured. (Siswadi, 2020). The validity test was done using Statistical Product and Service Solutions (SPSS) version 21 for Windows. The criteria for determining the validity of a questionnaire are as follows:

- 1) If the rtable value is $>$, then the statement is declared valid

2) If the calculated value of the table $<$, then the statement is declared invalid a questionnaire is declared valid if the r obtained is greater than the r -value of the table with a significant level of 5%. The following results of the validation test carried out to test the validation of instrument questions can be seen in the following table.

Table 3. Validation of Inspectorate Supervision and Village Fund Management

Yes	rCount	rTable	Remarks
1	0,304	0,159	Valid
2	0,284	0,159	Valid
3	0,306	0,159	Valid
4	0,273	0,159	Valid
5	0,274	0,159	Valid
6	0,292	0,159	Valid
7	0,340	0,159	Valid
8	0,310	0,159	Valid
9	0,286	0,159	Valid
10	0,385	0,159	Valid
11	0,319	0,159	Valid
12	0,439	0,159	Valid
13	0,405	0,159	Valid
14	0,297	0,159	Valid
15	0,430	0,159	Valid
16	0,320	0,159	Valid
17	0,278	0,159	Valid
18	0,471	0,159	Valid
19	0,425	0,159	Valid
20	0,352	0,159	Valid
21	0,285	0,159	Valid
22	0,399	0,159	Valid

23	0,418	0,159	Valid
24	0,364	0,159	Valid
25	0,484	0,159	Valid
26	0,275	0,159	Valid
27	0,310	0,159	Valid
28	0,290	0,159	Valid

Based on the table above with the validity test criteria by comparing the r_{Count} with the r_{Table} which is based on a significant level of 5% with $n = 28$ is 0.159, then if the r_{Count} is greater than the r_{Table} , then the instrument is said to be valid and vice versa

b. Reliability Test

The reliability test on a research instrument is a test used to find out whether the questionnaire used in collecting research data can be said to be reliable or not, in the reliability test this research is carried out using Alpha Cronbach. If a variable shows an Alpha Cronbach value of >0.60 , it can be concluded that the variable can be said to be reliable or consistent in measuring (Rosita et al., 2021).

Table 4. Reliability Test

Reliability Statistics

Cronbach's Alpha	N of Items
.717	28

Based on the reliability test, a value of 0.717 was obtained if viewed in the reliability reference table below, the level of reliability of the questionnaire instrument in this study is relatively high

3. Classical Assumption Test a. Normality Test

According to Suryani et al. (2019), the normality test is used to find out whether the collected data is normally distributed or not. The criterion used is that the data is said to be normal if the significance or value of the coefficient (Pvalue) is greater than the specified alpha, which is 0.05 (Pvalue 0.5). The significant value of the Kolmogorovsmirnov part is what the researchers used in the normality test.

Table 5. Normality Test

Kelas		Kolmogorov-Smirnov ^a			Shapiro-Wilk		
		Statistic	df	Sig.	Statistic	df	Sig.
Hasil	Akuntabilitas	.115	53	.076	.928	53	.003
	Pengelolaan dana desa	.097	53	.200 [*]	.961	53	.077

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Based on the results of the normality test using the Kolmogorov-Smirnov method in the table above, it is known that the Accountability variable obtained a significance value of 0.076 and the Village Fund Management variable of 0.200. Since the two significance values are greater than 0.05, it can be concluded that the data on both variables are normally distributed. Thus, the research data has met the assumption of normality so that it can be continued on parametric statistical analysis, such as a simple linear regression test.

4. Hypothesis Test

a. Simple Linear Regression Test (t-test)

The purpose of linear regression analysis is to ascertain whether the relationship between independent and dependent variables is positive or negative and to predict the value of the dependent variable if the value of the independent variable increases or decreases.

Model Summary Table (SPSS)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.938 ^a	.880	.878	1.864

a. Predictors: (Constant), Akuntabilitas

Based on the results of the analysis in the Model Summary table, a correlation coefficient value (R) of 0.938 was obtained. This value shows that the relationship between the Accountability variable and Village Fund Management is in the category of being very strong and positive. Furthermore, the R Square value of 0.880 shows that the Accountability variable is able to explain the influence on the Village Fund Management variable of 88%, while the remaining 12% is influenced by other variables outside the research model. The Adjusted R Square value of 0.878 shows that after adjusting for the number of samples and research variables, the contribution of the influence of Accountability to Village Fund Management remains at a very high level, which is 87.8%. Meanwhile, the Std. Error of the Estimate value of 1.864 indicates a relatively small level of regression

model prediction error, so that the regression model in this study can be said to be quite good in explaining the relationship between the variables studied.

Anova Table

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1300.643	1	1300.643	374.246	<.001 ^b
	Residual	177.244	51	3.475		
	Total	1477.887	52			

a. Dependent Variable: Pengelolaan dana desa

b. Predictors: (Constant), Akuntabilitas

Based on the results of the ANOVA test in the table above, an F value of 374.246 was obtained with a significance level of < 0.001. The significance value is less than 0.05, so it can be concluded that the Accountability variable simultaneously or together has a significant influence on Village Fund Management. These results show that the regression model used in the study is feasible and can be used to explain the relationship between independent variables and dependent variables. In addition, the Sum of Squares Regression value of 1300,643 indicates the magnitude of variation in Village Fund Management that can be explained by the Accountability variable, while the Residual value of 177,244 indicates a variation influenced by other factors outside the research model. Thus, the regression model in this study was declared significant and qualified for further analysis.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6.131	5.355		-1.145	.258
	Akuntabilitas	1.062	.055	.938	19.345	<.001

a. Dependent Variable: Pengelolaan dana desa

Based on the results of the regression coefficient test in the Coefficients table, a constant value (Constant) of -6.131 was obtained which shows that if the Accountability variable is considered to be zero, then the value of Village Fund Management is -6.131. Furthermore, the value of the regression coefficient of the Accountability variable of 1.062 shows that every 1 unit increase in Accountability will increase Village Fund Management by 1.062 units. The value of the coefficient is positive, so it shows a positive relationship between Accountability and Village Fund Management. In addition, a t-value of 19.345 was obtained with a significance level of < 0.001 which is smaller than 0.05, so it can be concluded that the Accountability variable has a positive and significant

effect on Village Fund Management. Thus, the research hypothesis that states that Accountability affects Village Fund Management is acceptable.

B. Discussion

Based on the results of the respondent characteristics test, it can be seen that the respondents in this study are dominated by men with a percentage of 54.7%, although the number of female respondents is also quite significant, which is 45.3%. This shows that the distribution of respondents by gender is relatively balanced so that it can provide diverse perspectives in the study. Meanwhile, based on age characteristics, the majority of respondents were in the age range of 26-45 years old at 60.4%, which is included in the productive age category. This condition shows that most of the respondents have a sufficient level of maturity, experience, and understanding in the field of village fund management and supervision, so that the data obtained in this study can be considered representative and able to describe the actual conditions in the field.

Based on the results of the research that has been conducted, it is known that the supervision of the Inspectorate has a positive and significant influence on the accountability of the management of Village Funds in Panca Rijang District. The results of simple linear regression analysis showed a correlation coefficient value (R) of 0.938 which means that the relationship between the supervision of the Inspectorate and the accountability of village fund management is in the very strong category. In addition, the value of the determination coefficient (R Square) of 0.880 indicates that 88% of the accountability of village fund management is influenced by the supervision of the Inspectorate, while the remaining 12% is influenced by other factors outside the research. The results of the t-test also showed a significance value of < 0.001 which was smaller than 0.05 so that the research hypothesis was accepted. This finding proves that the better the supervision carried out by the Inspectorate, the better the level of transparency, accountability, regulatory compliance, effectiveness of the use of funds, and the quality of reporting and documentation of the management of Village Funds.

Theoretically, the results of this study are in line with the theory of supervision according to Sondang P. Siagian who states that supervision is a process of observation of the implementation of organizational activities so that they run in accordance with the plans and provisions that have been set (Siagian, 2014). In the context of this study, the supervision of the Inspectorate through auditing, evaluation, monitoring, coaching, and follow-up of audit results has been proven to be able to encourage the creation of accountability in the management of Village Funds. The supervision carried out not only functions as a control tool, but also as a coaching

mechanism so that the village government is able to correct administrative errors and increase compliance with village financial management regulations.

The results of this study also support the theory of George R. Terry who explains that supervision aims to ensure the implementation of work in accordance with predetermined standards and take corrective actions if deviations are found (Terry, 2018). In the management of Village Funds, the supervision of the Inspectorate plays an important role in ensuring that all stages of village financial management, from planning, implementation, administration, to accountability, run in accordance with the principles of good governance. With optimal supervision, the potential for irregularities in the use of village funds can be minimized and the quality of village governance becomes better.

The findings of this study are also consistent with the results of previous research. (Musafir Jasin, 2025) shows that the supervision of the Inspectorate contributes to increasing transparency and accountability in the management of village funds even though it still faces human resource and budget constraints. Research by (Deza & Utomo, 2024) also found that internal supervision and control have a significant influence on preventing fraud in village fund management. In addition, research by Ayem and Fitriyaningsih explains that the supervisory system is one of the important factors that determine the level of accountability in village fund management (Ayem & Fitriyaningsih, 2022). Thus, the results of this study strengthen previous studies that supervision is an important instrument in creating accountable village financial governance.

If analyzed more deeply, the high influence of the Inspectorate's supervision in this study shows that village officials in Panca Rijang District are still very dependent on the coaching and supervision functions of external parties, especially the Inspectorate (Juaini & Utomo, 2023). This condition indicates that the success of the management of the Village Fund has not been fully supported by the internal capacity of the village government, but is still influenced by the intensity of supervision carried out by APIP. Therefore, strong supervision is indeed able to increase accountability, but in the long term the village government also needs to build an independent, transparent, and professional administrative culture without always having to rely on external control (Mokoagow, Rahmisyari, & Sabir, 2025).

According to the researcher's view, the high relationship between the supervision of the Inspectorate and the accountability of the management of the Village Fund not only shows the success of the supervisory function, but also becomes an indicator that the village financial governance system needs to strengthen the capacity of human resources and a more modern administrative system. Effective supervision should not only be oriented towards error checking, but also on coaching, education, and the use of information technology such as digitization of reporting and

system-based monitoring (Segah, 2021). Thus, the supervision of the Inspectorate not only results in administrative compliance, but is also able to create more transparent, participatory, and sustainable village financial governance according to the principles of good governance (Mbipi, Assih, & Sumtaky, 2021).

CONCLUSION AND RECOMMENDATIONS

Based on the results of the research and discussions that have been carried out, it can be concluded that the supervision of the Inspectorate has a very strong and significant influence on the accountability of village fund management in Panca Rijang District. This is evidenced by the determination coefficient value of 88%, which shows that most of the variation in the accountability of village fund management is influenced by the supervision of the Inspectorate. The results of the hypothesis test also show that the supervision of the Inspectorate has a positive and significant effect, so that the better the implementation of supervision, the higher the level of transparency, responsibility, efficiency, and participation in the management of village funds. Inspectorate supervision plays an important role in increasing the accountability of village fund management, but the high influence of such supervision also shows that the village government is still quite dependent on supervision from external parties so that the ability to manage independently is not fully optimal. In addition, the implementation of supervision still faces several obstacles, such as the limited number of auditors and the use of technology in the supervision process. Therefore, it is necessary to improve the quality of supervision and coaching more intensively through the use of technology, such as Siskeudes, as well as improve the competence of human resources so that the management of village funds becomes more effective and efficient. Village governments also need to increase transparency and accountability in village fund management by improving the reporting system, administration, and involving the community in the planning and supervision process. In addition, further research is expected to add other variables, such as community participation, competence of village apparatus, and internal control system, so as to provide a more comprehensive picture of the factors that affect the accountability of village fund management.

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