Function of Internal Control in Financial Management in Pamona Puselemba District Poso

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Received: Januari 2024; Revised: Januari 2024; Published: Februari 2024

Abstract
This community service activity was carried out in the Pamona Puselemba sub-district, Poso. The partners for this activity are the heads and secretaries of villages in the Pamona Puselemba Poso sub-district. The aim of this service is to increase the capacity of village officials regarding the internal control function in financial management of Pamona Puselemba Poso District. Community service activities are carried out using the counseling method. The activity was attended by approximately 15 people consisting of village heads and secretaries in the Pamona Puselemba sub-district, Poso Regency. In the service program carried out in connection with counseling regarding the function of internal control in managing village finances in Pamona Puselemba District, Poso Regency, it turned out that it was able to improve the ability of village officials and officials in managing, using and being accountable for village funds in the villages of Pamona Puselemba District, Poso Regency. The results of this service activity are: first, increasing the ability of the community in the villages of Pamona Puselemba District, Poso Regency to play an active role and also be fully involved in the use of village funds in the form of village activities financed by the village fund budget; Second, increased accountability of village managers in Pamona Puselemba District, Poso Regency in being accountable for the use of village funds; Third, increasing communication and availability of information between the community and village officials in the management and use of village funds.

Keywords: Internal control, financial management, accountability


INTRODUCTION
Management of state or regional finances must be carried out in an orderly manner and in compliance with applicable laws and regulations, efficiently, effectively, transparently and responsibly by paying attention to the principles of justice and propriety (Amtiran & Molidya, 2020; Mustofa, 2012). Therefore, in order to improve the performance of transparency and accountability in state financial management, the President as Head of Government regulates and implements an internal control system within the government as a whole. In the village fund policy, the central government has realized the distribution of village funds to village governments. The village funds have been distributed by the Ministry of Finance (Kemenkeu). After distribution, the Ministry of Villages, Development of Disadvantaged Regions and Transmigration (Kemendesa PDTT) is tasked with overseeing the priority...
use of village funds so that they comply with the Ministerial Regulations that have been determined. Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 21 of 2015 concerning Determining Priorities for the Use of Village Funds, village funds in 2016 were used to finance the implementation of local village scale programs and activities in the field of village development and village community empowerment. In accordance with Village Minister Regulation 21 of 2015, the first priority for using village funds is to build infrastructure, including roads, irrigation, simple bridges and taluds. The health and education sectors also need to be prioritized, including Posyandu and PAUD (Early Childhood Education) (Riyanto et al., 2016). From the results of the field survey conducted previously, several phenomena emerged regarding the allocation of village funds. Firstly, an increase in the village fund budget will cause irregularities in the flow of funds by irresponsible parties. This is based on (Klitgaard, 1998; Rezkiyanti, 2019; Siregar, 2017) which explains that the monopoly of power by the leadership (monopoly of power) is coupled with the high level of power that a person has (discretion of official) without adequate supervision from the supervisory apparatus (minus accountability), can lead to encouragement to commit criminal acts of corruption. The need to be recognized as head, director or mayor is obeyed by his subordinates. Based on this, it is necessary to hold a service program related to the socialization of the function of internal control in financial management in villages in the Pamona Puselemba sub-district, Poso Regency. This is done with the hope of increasing the ability of the community as well as village officials and officials in managing, using and being accountable for village funds in the villages of Pamona Puselemba sub-district, Poso Regency.

The aim of the service in this activity is: 1) Increasing the ability of the community in the villages of Pamona Puselemba sub-district, Poso Regency to play an active role and also be fully involved in the use of village funds in the form of village activities financed by the village fund budget. 2) Increasing the accountability of village managers in the Pamona Puselemba sub-district, Poso Regency in being responsible for the use of village funds. 3) Improve communication and availability of information between the community and village officials in the management and use of village funds. The target achieved in this activity is that the control function can run in the management of village funds with communication and active involvement of village communities in the management and use of village funds. Apart from that, it is hoped that with this activity village officials can increase accountability in the use of village funds.

From the results of the field survey, initial findings showed that several phenomena emerged regarding the allocation of village funds. Firstly, an increase in the village fund budget which causes deviations in the flow of funds by irresponsible parties. This is based on (Klitgaard, 1998) which explains that the monopoly of power by the leadership (monopoly of power) coupled with the high power possessed by a person (discretion of official) without adequate supervision from supervisory authorities (minus accountability), can lead to encouragement to commit acts of corruption crime. The need to be recognized as head, director or mayor is obeyed by his subordinates. Based on this, it is necessary to hold a service program related
to socialization related to counseling regarding the function of internal control in financial management in villages in the Pamona Puselemba sub-district, Poso Regency. This is done with the hope of increasing the ability of the community as well as village officials and officials in managing, using and being accountable for village funds in the villages of Pamona Puselemba sub-district, Poso Regency.

IMPLEMENTATION METHOD

The service team communicates with OPD related to village government, including the BPMD of Poso Regency and an auditor of the Poso Regency Inspectorate who is an alumni of Tadulako University’s FEB Accounting Study Program. After obtaining information related to village government financial management, the team prepared a proposal and obtained approval from the village government in Puselemba sub-district, Poso Regency. The approach is taken by providing an explanation of the internal control function of village financial management, followed by dialogue to understand the problems faced by village government officials. The team also provided technical explanations regarding internal control of village financial management through socialization with theory and simulations in one day. The main aim is to transfer knowledge to village government officials so that they can carry out control functions well. The results of the activities will be reported as a form of accountability for the service team and published through writing scientific papers in scientific media.

RESULTS AND DISCUSSION

Community service activities related to the socialization of internal control functions in financial management in the Pamona Pusalemba sub-district are carried out face to face. The participants included the village heads, village secretaries, village officials, village supervisors and several village communities in the Pamona Pusalemba sub-district. The outreach regarding the internal control function in financial management of village funds for village officials in Pamona Pusalemba District was carried out on Friday, August 11 2023, running smoothly.

The training began with an introduction from the District Secretary. Next, the first session was opened with material on the function of internal control in village financial management by the service team carried out by Mr. Dr. Abdul Pattawe, SE., M.Si, Ak, Mr. Dr. Muh. Darma Halwi, SE., MM, Mrs. Dr. Rahayu Indriasari, SE, MSA., Ak and Dr. Jurana NS, SE, MSA. The initial materials presented are related to the legal basis for this service theme. The following is an initial overview of the material on the function of internal control in financial management
Furthermore, discussing the national development agenda and the problems of accountability in managing State finances that often occur, after this presentation, we offer the efforts made to reduce and prevent these problems from occurring. These efforts are to provide an understanding regarding the elements of the internal control system which consists of elements of the control environment, risk assessment, control activities, information and communication as well as internal control monitoring. The following is the power point material:

**Figure 2.** Second material
Furthermore, it discusses effective SIPI to be carried out at all stages of the State/Regional financial management/management process and the SPIP process carried out as well as efforts to make the internal control system a culture or habit in every activity carried out. The following is the power point material:

**Figure 3.** Third material
In the second session the service team gave the participants the opportunity to ask questions related to the material presented. The third session was filled with answers to participants' questions to the service team. In this session, participants showed enthusiasm in asking questions to the service team.

![Figure 4. Photos during socialization are displayed](image)

One of the questions asked by participants was: how to ensure that the internal control function in Village financial management is always active in the process of implementing Village activities. The implementation of this service activity was very popular with the Village Head, Village Secretary, Village officials and local village residents. They hope that this activity will be carried out intensively in the villages in the Pamona Pusalemba sub-district, Poso Regency. Likewise, several local people who attended this dedication event.

<table>
<thead>
<tr>
<th>Material Description</th>
<th>Number of participants</th>
<th>Pret</th>
<th>Postst</th>
<th>Enhancement</th>
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</thead>
<tbody>
<tr>
<td>Internal Control Function</td>
<td>30</td>
<td>3.33</td>
<td>83.33</td>
<td>80</td>
</tr>
</tbody>
</table>

Based on the analysis of the information presented, it can be concluded that the activities carried out have succeeded in increasing participants' understanding regarding the function of internal control. This improvement can be seen from the fact that 80% of the participants who attended understood the concept. This shows that the material or activities provided are effective in conveying the required knowledge. The focus on understanding the function of internal control also emphasizes the importance of this aspect in the operational context of the organization. Thus, the results of this activity indicate that efforts to increase understanding regarding key aspects such as internal control have been successful, which has the potential to make a positive contribution to the organization or related entity.
CONCLUSION
The socialization activity of the internal control function in village financial management in Pamona Pusalemba District, Poso Regency, went smoothly. All participants were enthusiastic about following the event until the end and felt the benefits of the training for the planning and progress of the village where they devoted their lives. Similar training can be carried out again with a larger/wider audience, and on other topics. Apart from that, it is necessary to intensify and legitimize partnerships between universities, in this case Tadulako University (Faculty of Economics and Business) with the sub-district government and related technical agencies in the form of an MoU or MoA.

RECOMMENDATION
Recommendations describe things that will be done related to the idea of further service. Obstacles or problems that can affect the results of service are also presented in this section.

ACKNOWLEDGMENT
Thanks are especially addressed to service funders or donors. Expressions of thanks can also be expressed to those who helped carry out the service.

REFERENCES