

## Supervision of BPD, Competence of Government Apparatus, Against Asset Management and Village Fund Allocation with Internal Control System



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**ABSTRACT:** This study aims to test and evaluate empirically the effect of Asset Processing and Village Fund Allocation through the Village Consultative Body Supervision Function, Information Technology Utilization, and Village Government Apparatus Competence which is carried out using the Internal Control System in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province. This study used a qualitative descriptive evaluation method of the CIPP model (Context, Input, Process, Product) which refers to a quantitative study. Data collection techniques in this study were carried out through 1) interviews, 2) observation, and; 3) Documentation Study. Data analysis used a flow model with data reduction steps, data presentation, and validated conclusions using triangulation techniques of sources and methods. The data in this study came from 15 village government officials consisting of the village head of Ulu Barumun District, Padang Lawas Regency, North Sumatra Province using a simple random sampling method in 5 villages in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province related to Asset Processing and Fund Allocation. The results showed that: (1) The evaluation of the context component had gone well / got a good score (2) The evaluation of the input component in this study was still not going as expected, it got / the score was not good (3) The evaluation of the process components had gone well / gets a good score (4) Evaluation of product components has gone well / gets a good score. The overall evaluation of the Village Consultative Body's Supervisory Function, Utilization of Information Technology, the competence of village government officials, on Asset Processing and Village Fund Allocation with the Internal Control System in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province is good. Although the results of the overall evaluation are good, It is recommended that the processing of the Asset and the Village Fund Allocation be carried out but by redesigning the program and increasing the utilization of the implementing technology. The use of the CIPP evaluation model in this study is a state of the craft and novelty in measuring the effectiveness of the Asset Processing and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province.

**KEYWORDS:** Village Consultative Body Supervision Function, Information Technology Utilization, Village Government Apparatus Competence, Asset Processing, Village Fund Allocation, Internal Control System.

### INTRODUCTION

The responsibility of each organizational leader, supervisory activities, and predetermined plans is a function of controlling. A leader can exercise oversight if a series of organizational actions based on a plan is predetermined. Also, supervision is the future of the organization, with directional supervision, Asset Management, and Village Fund Allocation will run effectively and efficiently.

The purpose of the implementation of supervision is to prevent irregularities and to correct any errors found so that it is hoped that with the implementation of supervision, all forms of Village Fund Allocation irregularities are minimal and do not occur and run well as planned.

In formal juridical terms, the existence of the village is recognized in Law Number 32 the Year 2004 on Regional Government and Government Regulation No. 72 of 2005 on the Village. The village is given the definition based on the provision as a legal community unit which has authorized territorial boundaries to regulate and manage the interests of the local community, based on origins and customs that are recognized and respected in the Government system of the Unitary State of the Republic of Indonesia.

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Based on the provisions of regulation Number 72 of 2005, to carry out its role in regulating and managing the community, it is given the following powers: (1) Government affairs already exist based on the right of village origin; (2) Government affairs fall under the authority of regencies/municipalities which the regulation is handed over to the village; (3) Assistance tasks from the Government, Provincial Government, and Regency / City Government; (4) Assistance tasks from the Government, Provincial Government, and Regency / City Government; (5) Other government affairs by statutory regulations are left to the village.

As a logical impact, the existence of authority and demands for the implementation of village autonomy, namely the availability of sufficient funds. Sadu Wasisto (2006; 107) states that financing/finance is an essential factor to support the implementation of village autonomy, as well as the implementation of regional autonomy. In agreement with the opinion that "autonomy" is identical to "auto money", so that to manage and manage its household a village requires adequate funds/fees to support the exercise of its authority. Based on article 212 paragraph (3) of 2004 and article 68 of Government Regulation Number 72 of 2005, the source of village income. For the sake of paying attention to the principle of justice and ensuring equality, the provisions of this article mandate the District Government to allocate the balance funds received by the Regency to the villages.

Based on the background described above, it is felt that the Supervision Function of the Village Consultative Body, Utilization of Information Technology, Competence of Village Government Officials, in particular related to the effectiveness of Asset Processing and Village Fund Allocation with an Internal Control System. Therefore, the authors are interested in evaluating how effective the Asset Processing and Village Fund Allocation is in Kacamatan Ulu Barumon, Padang Lawas Regency, North Sumatra Province. The author uses an evaluation research approach and chooses the CIPP (Context, Input, Process, Product) evaluation method as the framework and evaluation model.

### **LITERATURE REVIEW**

#### *Program Evaluation*

##### **a) Definition of Evaluation**

Evaluation of a policy, program, or activity is part of the management function cycle in an organization. According to Arikunto, evaluation is "to find out, decide the amount or value" which means an activity to find, determine an amount or value (Suharsimi Arikunto & Jabar, 2014: 1). This means that evaluation is an activity that must be well prepared by the evaluator to find and determine an appropriate and accurate value. This value is used to decide whether the program will continue, or to disseminate the program to other places. Meanwhile, Grounoud in Jali and Mulyono stated that evaluation is a systematic process to determine or decide to what extent the objectives of a program can be achieved (Djaali & Mulyono, 2004: 1).

*"Evaluation is a systematic process of delineating, obtaining, reporting, and applying descriptive and judgmental information about some object's merit, worth, probity, feasibility, safety, significance and/or equity. One Village Fund Allocation: element concern the generic steps in conducting the evaluation. The other new element is that evaluations should produce both descriptive and judgmental information."*

An evaluation must produce complete, correct, and honest information so that it can be used in decision-making by management to avoid errors as a result of incorrect evaluation information.

##### **b) Program Evaluation**

According to Arikunto, a program can be defined as a plan either in general or specifically. In general, a program can be defined as a plan or design of activities that will be carried out by someone at a later date. Meanwhile, if it is associated with evaluation, it means a unit or activity unit which is the realization or implementation of a policy, takes place in a continuous process and occurs in organizations that involve a group of people (Suharsimi Arikunto, 2004). Wirawan defines programs as activities or activities designed to implement policies and be implemented for an unlimited time (Wirawan, 2011: 11).

In line with Rose & Nyre's opinion, Sufflebeam & Shinkield argues that evaluation is the collection and analysis of quality information for decision-makers. Both of these opinions share the view that evaluation is carried out by professional experts/experts who evaluate a program, to decide on the follow-up of the program. Theoretically, program evaluation has six characteristics, namely comprehensive linkages, core concepts, tested hypotheses about how evaluation procedures produce expected results, applicable procedures, ethical requirements, and a general framework for directing program evaluation practices and conducting research. regarding program evaluation. Through these six characteristics,

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From some of these definitions, it can be synthesized that program evaluation is a scientific research activity that is well planned and carefully to assess a program to obtain the performance value of the program as a decision-making material whether the program is terminated because it does not provide benefits, or the program is continued with improvements in The parts that are not good or the program are disseminated elsewhere because the results are very satisfying and provide great benefits for the benefit of life.

### **c) Context, Input, Process, Product (CIPP) Evaluation Model**

The context, input, process, product, or CIPP evaluation model is a well-known evaluation model and is widely used in evaluating a program or activity. According to Wirawan, the components of this evaluation are as follows:

1. Evaluation of Context. In the evaluation, the context that is analyzed in the evaluation is the context of the evaluation object. For example, why a program is needed, it is necessary to examine the background of the program. Furthermore, based on the needs analysis of the program, a vision, mission, goals, and objectives of the program are drawn up. This is where we see the suitability of the vision, mission, goals, and objectives with the needs of the program.
2. Input Evaluation. This evaluation is a continuation of the previous evaluation. What is evaluated, of course, is related to the strategy, planning, and activities of the program to achieve the vision, mission, and objectives that have been prepared in the previous evaluation context.
3. Process Evaluation. In this evaluation, program implementation is at the core of what should be evaluated as a continuation of the Input evaluation.
4. Evaluation of products or results. Evaluation in this component focuses on what has been produced from the program and even to what impact it has.

#### *Definition of Supervision*

The definition of supervision according to Terry in Salindeho (1995: 25) means that monitoring means determining what is being done, that is, evaluating the presentation of work results and if necessary using corrective actions so that the work results are under the plans. So supervision is considered an activity to make it easier to find and correct important deviations in the results achieved from the planned activities.

The definition of supervision is put forward by Situmorang and Jusuf (1993: 19) more broadly, according to him, among experts or scholars the notion of controlling has been equated with supervision which is included in control. The origin of the word control is "control" so that control means directing, correcting activities that are less precise or misdirected to straighten out towards the right direction.

Concerning public accountability, supervision is one way of building and maintaining the legitimacy of community members of government performance to create an effective monitoring system, both internal control and external control, to encourage social control.

#### *Utilization of Information Technology*

TAM (Technology Acceptance Model) is a theory used to provide empirical evidence regarding the use of technology. There are two factors contained in TAM, namely perceived usefulness, which means that the level of individual confidence in the use of technology will improve their performance, and perceived ease of use, namely the level of individual confidence making it easier to complete the job (Davis, 1989).

Computers as part of information technology that bring big changes for organizations to carry out their activities, which will affect behavior related to the use of technology to complete a task is a function of Information Technology Utilization (Jurnali and Supomo 2002). To support decision-making and supervision in an organization, an information system or a set of components that are interconnected is needed to collect, process, store and distribute information (Jogiyanto 2007).

To improve the overall performance of the organization, it is expected that the process of changing manual work methods to the system will make work done quickly and accurately. It is stated that the Elucidation of Government Regulation No.56 of 2005 states that to improve the ability of Regional Financial Management, and to distribute Regional Financial information to public services and to follow up on the implementation of the development process that is in line with the principles of good governance (Good Governance), the Central Government and the Government Regions are obliged to develop and take advantage of advances in information technology.

#### *Village Government Apparatus Competence*

According to Ruky (2003) competence is a combination of skills, knowledge, and attitudes for the success of an organization and work performance as well as employees' contributions to the organization that can be observed and applied critically.

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Thus the knowledge, skills, and values that have become a way of thinking and acting in dealing with problems, which can be assessed from their ability to become effective performance actors, are the understanding of competence for Village Government Officials.

### *Village Assets*

The village also has its wealth which is also known as "Village Assets". Village assets are assets owned by the village. One of the differences between a village and a sub-district is "village wealth".

According to Nurcholis (2011; 94), that; one of the differences between the village and the whole is the wealth of the village. The village as a legal entity has assets. Types of village assets consist of: (1) Village treasury lands; (2) Village markets; (3) Animal markets; (4) Boat moorings; (5) Village buildings; (6) Fish auction managed by the village; (6) Other assets belong to the village.

### *Allocation of village funds*

The Allocation of Village Fund Allocation is intended to provide financial assistance to the Village Government in the framework of optimizing village government administration, development, community empowerment, and community development. The Allocation of Village Fund Allocation is aimed at improving public services, empowering the community, empowering community institutions, improving the welfare of village government administration, increasing the distribution of economic income for rural communities, encouraging increased self-help and cooperation of village communities, and strengthening the subject of village community development. The Village Fund allocation must also use the principles of democracy, transparency, and accountability.

### *Internal Control System*

The term control was first defined in 1600 AD as a copy of a cycle for accounts of the same quality and content as the original. Samuel Johnson summed up controls as lists or accounts held by an employee, each of which can be checked by another employee. LR Dicksee (1905) said that a proper system of internal checks could eliminate the need for detailed audits.

A study group called The Committee of Sponsoring Organizations of the Treadway Committee (COSO) is a committee formed by professional organizations in America, COSO in the publication of the report Internal Control-Integrated Framework (September 1992), defines "internal control is designed to provide adequate confidence regarding the achievement of objectives in terms of operational effectiveness and efficiency, reliability of financial information and compliance with applicable laws and regulations". According to COSO, management control consists of five main components that are interrelated and originate from the way the management (leadership) carries out good organizational leadership performance tasks, so all of these main components will be built in and intertwined (permeated) in the management process (Single, 2013: 38-42): (1) Control environment (control environment); (2) Risk Assessment / Determination (risk assessment); (3) control activities; (4) Information and Communication (information and communication); (5) Monitoring (monitoring);

Responding to these developments, the Government has adopted the COSO internal control structure into the Government Internal Control System (SPIP) which was stipulated in the form of Government Regulation (PP) Number 60 of 2008 concerning the Government Internal Control System (SPIP). The five components of internal control in COSO are described by Larry F. Konrath (2002: 208) in Ichsana (2013).

## **METHOD**

### *Approach and Data Collection*

The focus of this research is the evaluation of the Asset Management and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province. The approach and method used is evaluation research using the CIPP (Context, Input, Process, Product) evaluation model method developed by Daniel Stufflebeam. This method was chosen so that evaluation could include comprehensive components or dimensions, which include context, input, process, and output or product. In this research evaluation of the Asset Management and Village Fund Allocation program, the researcher acts as a research instrument. The data sources came from 15 villages that are currently running Asset Management and Village Fund Allocation as well as documents related to the program. To facilitate data collection, Researchers use a grid of instruments arranged based on the components being evaluated. Information is obtained through interviews, observation, questionnaires, and document study.

### *Data analysis technique*

The data analysis used a qualitative descriptive method. Namely, by explaining the data collected from each of the evaluation components of the CIPP model after being reduced, presented, and concluded. The analysis process is that the data needs to be recorded carefully and in detail. Data that is much reduced then presented (display) into clearer patterns. The presentation of the data can be in the form of writing, charts, or graphs as obtained. Writing is the most commonly

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used presentation. Miles and Huberman in Sugiyono stated that "the most frequent form of display data for qualitative research data in the past has been narrative text (Sugiyono, 2013). Presentation of the data is carried out on each component, namely the context, input, process, and product components.

### **RESULTS AND DISCUSSION**

#### *Result Context Evaluation (Input / Input)*

The results of the research on the evaluation of the Context of the implementation of the Asset Processing and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province can be described based on research instruments of the Supervision Function of the Village Consultative Body (BPD), Utilization of Information Technology (IT), Competence of Village Government Officials. (PPE) with an Internal Control System (SPI) which includes the following four points; (1) the need to focus on empowering village communities in the process of processing village assets and democratically allocating village funds, (2) the need to pay attention to become a benchmark in community empowerment towards Transparency of Village Fund Allocation and Asset Management, (3) Accountability is no less important in community empowerment towards the utilization of Asset Processing and Village Fund Allocation, (4) the need to pay attention to the principle of Participation (Participative) in community empowerment as part of the form of community activities on Asset Management and Village Fund Allocation. These four things are indicators in the implementation of the Asset Management and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province, especially in the context of evaluation aspects.

Referring to the findings above, it can be explained that the evaluation aspect of the Context on the implementation of the Village Asset Management and Fund Allocation program in general in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province, has been based on the needs that need to be met, namely to provide services through activities, especially village communities in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province.

#### *Input Evaluation Results*

The results of the evaluation of the implementation of the Asset Management and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province, apart from being based on the context evaluation aspect, also includes the input evaluation aspect. The input evaluation aspect seeks to obtain research data which includes the Supervision Function of the Village Consultative Body (BPD), the Utilization of Information Technology (IT), the Competence of Village Government Officials (APD) with the Internal Control System (SPI) designed to carry out the Asset Management and Allocation program activities. Village Fund. The results of research data collection on the input evaluation aspect are seen from four components, namely; (1) There is an implementation of supervisory principles in managing Village Fund Assets and Allocation, (2) There are objectives to be achieved in carrying out the supervisory function in the Management of Assets and Allocation of Village Funds by Utilizing Information Technology, (3) There is a process of working mechanisms in supervising Asset Management and Village Fund Allocation with an Internal Control System, (4) The responsibility of the Village Consultative Body and Village Government Officials in supervising the Management of Assets and Village Fund Allocation with an Internal Control System with the Use of Information Technology. These four aspects are indicators in the implementation of the Asset Management and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province. (3) There is a work mechanism process in supervising the Management of Village Funds and Allocation of Village Funds with an Internal Control System, (4) There are responsibilities of the Village Consultative Body and Village Government Officials in supervising the Management of Assets and Allocation of Village Funds with an Internal Control System with Utilization of Information Technology. These four aspects are indicators in the implementation of the Asset Management and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province. (3) There is a work mechanism process in supervising the Management of Village Funds and Allocation of Village Funds with an Internal Control System, (4) There are responsibilities of the Village Consultative Body and Village Government Officials in supervising the Management of Assets and Allocation of Village Funds with an Internal Control System with Utilization of Information Technology. These four aspects are indicators in the implementation of the Asset Management and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province.

Referring to the results of the interview, it can be explained that in the aspect of evaluating the Inputs of the implementation of Asset Management and Village Fund Allocation activities, it has been able to be carried out properly. However, in this aspect of Input evaluation, there is a problem or gap between what should have been and what happened. Where this is quite evident between the implementation of the Village Fund Allocation program activities and not administratively arranged work programs and still not following the aspects in the evaluation process on Information



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Technology.

### *Result Process Evaluation*

The results of the evaluation of the implementation of the Asset Management and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province, apart from being based on the context and input evaluation aspects, also includes the process evaluation aspect. The evaluation aspect of the process seeks to obtain research data which includes the implementation of the Asset Management and Village Fund Allocation activity program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province. Achievement in the implementation of the evaluation process should refer to the results of the evaluation of the input. Where in the evaluation process is a form of planning implementation in the preparation of the Asset Management and Village Fund Allocation program activities.

Based on the results of the interview above, it seems that in the Asset Management and Village Fund Allocation, in general, there are no obstacles in terms of implementing program activities. Based on the results of the field findings through both documentation studies and interviews, it can be explained that in the evaluation aspect, the process of implementing the Asset Management and Village Fund Allocation program is already in line with the planning aspects in the context evaluation. This is indicated by the existence of villages that have experienced no problems in the administrative activities of Asset Management and Village Fund Allocation activities.

### *Result Product Evaluation*

The last evaluation aspect in implementing the Asset Management and Village Fund Allocation program is product evaluation. Where in this research data collection, it is more directed to products produced by Asset Management and Village Fund Allocation in carrying out Management activities in the village. The achievement of the Asset Management and Village Fund Allocation program can be seen from the good results obtained in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province.

Thus, based on the research findings, a temporary conclusion can be drawn, namely based on the results of research which state that in the aspect of product evaluation, the implementation of the Asset Management and Village Fund Allocation program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province has been carried out well by producing a product in the form of Development Sector and Community Empowerment Sector.

## **CONCLUSIONS AND SUGGESTIONS**

### **Conclusion**

1. Context evaluation in the implementation of the Village Asset Management and Fund Allocation (ADD) Program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province. Evaluation of the context component has gone well / got a good score.
2. Evaluation of Inputs in the implementation of the Asset Management and Village Fund Allocation (ADD) Program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province. The evaluation of the input components in this study is still not going according to what is expected to get / the score is not good.
3. Process Evaluation in the implementation of the Asset Management and Village Fund Allocation (ADD) Program in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province. Evaluation of the components of the process has gone well / got a good score.
4. Product Evaluation in the implementation of the Asset Management Program and Village Fund Allocation (Village Fund Allocation) in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province. Evaluation of product components has gone well / got a good score.

### **Suggestion**

Based on the results of the analysis and research conducted by the researcher, as a student he wants to give suggestions, namely as follows:

1. For the Village apparatus / Village Government Officials to always further improve socialization in terms of planning, implementation, supervision, to maximize development. So that the community knows about their role in the Management of Assets and Village Fund Allocation. It is also hoped that the village government will conduct outreach to the village community in the following year so that the community feels that they are also expected and needed in increasing village development. In addition, there is also more transparency in Asset Management and Village Fund Allocation as mentioned in the discussion above that the plan describes budgets in the form of

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banners or banners so that all people can see the direction of Asset Management and Village Fund Allocation.

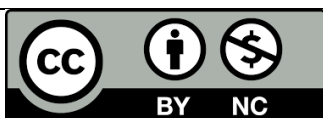
2. For the Village Consultative Body (BPD), as well as the Village Government Apparatus (APD) to remain consistent in carrying out / carrying out their duties and functions in terms of supervision, and to better utilize/make use of Information Technology. To be more biased in approaching the community so that the community can participate more in channeling their aspirations, considering that BPD and APD are channels for community aspirations at the village level.
3. For the villagers of Ulu Barumun Subdistrict, it is hoped that they will always spend their time and energy and always participate in helping the government to improve village development and progress. As said above, Pembangunan will be maximized if the community participates.
4. It is hoped that the development of Village-Owned Enterprises (BUMDes) will be realized in the following year. This is to increase village income.
5. For SPI the challenge faced is a complete assessment of the application of SPIP in Ulu Barumun District, Padang Lawas Regency, North Sumatra Province on other dimensions or elements that still need to be done, so that it can be read thoroughly the effectiveness of the application of SPIP by the Ulu Barumun District Government, Padang Lawas Regency, North Sumatra.
6. Further research:
  - a. Can choose a broader research object than this research
  - b. Add control variables
  - c. Determine the criteria for the village to be researched
7. For the university  
Provide sufficient time for research so that research can be carried out effectively and efficiently.

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