

# The Influence of Government Internal Control System, Debt Financing, and Legislature Size on Accountability of Social Assistance

Ratna Anggraini, Lusi Oktaviani, Yunika Murdayanti

Universitas Negeri Jakarta

## ABSTRACT

This Research aim to examine the influence of Government Internal Control System, Debt Financing, and Legislature Size on Accountability of Social Aid. This research use secondary data which is financial statement and additional information from local government or city level in East Java Province for the period from 2011 until 2013. While the sampling method used was purposive sampling method which is overall 105 sample chosen. This Research uses logistic ordinal regression method to test the hypothesis at 5% significance. Based on the hypothesis test, showed that the Legislature Size has a significant value under 0,05 with negative estimate value. Meanwhile Government Internal Control System and Debt Financing has a significant value upper 0,05 with positive estimate value. Using new variable, and adjustment with new government regulation, this research can be concluded that Legislature Size have negative significant influence to Accountability of Social Aid. While Government Internal Control System which measured with exist or not the Government Internal Control System element in financial report and Debt Financing which measured with debt to equity ratio (DER) has no significant influence to Accountability of Social Aid.

**Keywords:** Government Internal Control System, Debt Financing, Legislature Size, Accountability, Social Aid

## 1. INTRODUCTION

Social assistance is a donation which given by local government. Based on government Act No. 32 in 2011, explained that social assistance is the provision of assistance in the form of money or goods from local government to individuals, families, groups and/or communities that are not continuously and selective, which aims to protect them from the possibility of social risks. Social risks is an incident or events that be able to create the potential of social vulnerability which covered by individuals, families, groups and/or communities as the impact of crisis of social, economic, and political, also the natural disaster that if not granted by social assistance will worsen and can not live with fair condition.

Local governments are required to take the responsibility of local financial management by presenting the financial statement as a form of responsibility of local financial implementation (Zeyn, 2011). Includes the distribution of social assistance. All activities which funded by the social assistance from the government there should be an accountability of the use of social assistance fund. Accountability is closely related to transparency. Transparency refers to freedom to obtain the information and accountability regarding responsibility to the public for any activities that have been performed (Maani, 2009). Therefore, the accountability of social assistance distribution is a very important thing. Accountability for social assistance is part of the procedure that can not be underestimated. Both the recipient and the giver will become the object of examination of disbursement of social assistance fund. Disbursement of social assistance fund will be reviewed by Badan Pengawas Keuangan dan Pembangunan (BPKP). Social assistance fund disbursement which has become government-wide work plans should be performed immedietly, especially the programs that related to the social risk directly.

In practice, the realization of social assistance fund are still properly yet. In 2011, Audit Board of the Republic of Indonesia in Bali area found several findings, such as the realization of social assistance fund which doesn't fit between the proposal with the responsibility report, no submit the report for the uses of social assistance funds, until disbursement of social assistance without going through eligible test procedure ([www.balipost.co.id](http://www.balipost.co.id), 2013).

One of the causes of the abuses of social assistance funds are diverse understanding about the use of social assistance funds itself. Ministry/Institution at the central level have a different understanding with the local government about who is eligible to

receive social assistance funds, how should social assistance funds utilized also the accountability. This difference of perception that occurred resulted in social assistance programs that have been prepared by the Ministry/Institution in central level is also prepared by local government so that overlapping in implementation of the social assistance program (Akuntan Indonesia, 2014).

The lack of regulations regarding the distribution of social assistance fund of the government also be the cause of abuses distribution of social assistance funds. Social assistance is mentioned in the Government Regulation (Peraturan Pemerintah) No. 71 in 2010 that concerning Governmental Accounting Standards (Standar Akuntansi Pemerintah) as one of the items of government operating expenditures that listed in the Budget Realization Report (Laporan Realisasi Anggaran). However, in this Government Regulation No. 71 in 2010, an explanation of social assistance is only just general definition and not detail. It raises issues related to budgeting and implementation of social assistance which raised the potential of budget misappropriations for activities that are not supposed because there is no clear limitation on social assistance. Therefore, the Ministry of Home Affairs issued regulation No. 32 in 2011 regarding guidelines for awarding grants and social assistance which sourced from local government budget. In addition, the Government Accounting Standards Committee (Komite Standar Akuntansi Pemerintah) also published a Technical Bulletin No. 10 in 2011 about spending social assistance accounting. It necessary to provide the guidance, aligning the perceptions and remove problems related to social assistance management and accountability.

Control is an action or activities which performed to ensure the goal and objectives achievement. The implement of social assistance distribution and disbursement should be accompanied by good internal control. Government control system commonly called Government Internal Control System (Sistem Pengendalian Internal Pemerintah-SPIP) is a control system that held throughout the whole of the government internal environment both in central government and local government. Government Internal Control System which implemented by the government will influence the effectiveness and efficiency of the distribution of social assistance funds budgeted, so that the objectives of social assistance achieved. If the government internal control system implemented properly, the misappropriation of social assistance funds could be minimized and the accountability of social assistance funds will be more accurate.

Basically, distribution of social assistance funds either by using debt or not, there must be an accountability. Disclosure as a form of accountability is something quite important. Darmastuti (2012) declared that an organization with high level of debt financing will be required to publish the financial disclosure and reporting with generally accepted standards. Adequate disclosure will be useful to convince the creditors as accurate judgement on debtor's ability to pay its obligation.

Local parliament as the legislature institution which has supervisory function should supervise properly the implementation of government activities including the local financial management. In fact, there are 50 Brebes local parliament members, in Central Java period 2009-2014 reported by the National Movement for the Eradication of Corruption (Gerakan Nasional Pemberantasan Tindak Pidana Korupsi) Central Java to the local State Attorney's alleged misappropriation of funds aspirations of the social assistance which sourced from 2011 local budgeting. Allegations of corruption are causing the state losses of Rp 4.9157 billion. (merdeka.com, 2014).

## **2. OVERVIEW OF THEATRICAL AND HYPOTHESIS**

### **2.1 Accountability of Social Assistance**

Accountability is an obligation to deliver the responsibility or to answer and explain the performance and action of a person/legal entity/collective leader of an organization to the party who has the rights or authority to request information or responsibility. (BPKP, 2011:1).

Based on Government Act No. 32 in 2011 regarding guidelines for awarding grants and social assistance which sourced from local government budget defines that social assistance is the provision of assistance in the form of money or goods from local government to individuals, families, groups and/or communities that are not continuously and selective, which aims to protect them from the possibility of social risks.

Implementation of social assistance expenditure by the government should have the responsibility as an obligation which performed to fulfil the rights of the parties that have the authority to ask for accountability as well as evidences and material evaluation whether social assistance expenditures that have been implemented are on target or not.

Social assistance expenditure in local financial report is one item of operative expenditure. Technical bulletin no. 10 from Government Accounting Standards Committee explained that there are four (4) types of social assistance expenditure disclosures in Note to Financial Statements (NTFS), namely:

- (a) Details of social assistance according to the recipient or group of recipients of social assistance.
- (b) Details of social assistance by type of main activities
- (c) Details of social assistance expenditure by the form of money, goods and/or services.
- (d) Other additional explanations are required for full disclosure.

With that four (4) types of social assistance expenditure disclosures, then the accountability of social assistance can be measured by using the top ranked social assistance expenditures disclosure amount that presented by each local government, with detail as follows:

## 2.2 Government Internal Control System

Government Regulation No. 60 in 2008 regarding Government Internal Control Systems explained that:

- (a) Internal Control Systems is integral process on the actions and activities that performed continuously by management and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations.
- (b) Government Internal Control Systems is internal control system that thoroughly organized in the central government and local governments.

Based on Government Regulations No 60 in 2008, Government Internal Control Systems consists of elements:

- a. Control Environment, consist of:
  - a. 1. The enforcement of integrity and ethical values
  - a. 2. Commitment to competence
  - a. 3. Conducive leadership
  - a. 4. The establishment of an organizational structure that fits the needs
  - a. 5. Delegation of authority and responsibility correctly
  - a. 6. Formulation and implementation of sound policies on human Resources development
  - a. 7. Implementation of the role of internal control apparatus effective government
  - a. 8. Good working relationships with relevant government agencies
- b. Risk assessment, consist of:
  - b. 1. Risk identifications
  - b. 2. Risk analysis
- c. Control activity, at least has characteristics that consist of:
  - c. 1. Review on relevant government agencies
  - c. 2. Human resources development
  - c. 3. Control of information system management
  - c. 4. Physical control on asset
  - c. 5. Determination and reviews on indicators and performance measurements
  - c. 6. Function separation
  - c. 7. Authorization of important transaction and events
  - c. 8. Accurate and timely recording on transactions and events
  - c. 9. Access restriction on resources and the recordings
  - c. 10. Accountability of resources and the recordings
  - c. 11. Good documentation on internal control system and transaction also important events
- d. Information and Communications

Leader of government agencies shall identify, record and communicate the information with right format and time and also organized effectively, with:

**Table 1: Rank table**

The amount of disclosures types	Rank
1 types	1
2 types	2
3 types	3
4 types	4

Government Act No. 32 in 2011

- d. 1. Provide and utilize various forms and tools of communications
  - d. 2. Managing, developing, and updating of information systems continuously
  - e. Internal control monitoring.
- Leader of government agencies shall monitor the internal control system, through:

- e. 1 Sustainable monitoring
- e. 2 Separation evaluation
- e. 3 Follow up the audit result recommendation

Internal control system that performed by the government will influence the implementation of activities, including the distribution of social assistance. When the governments implemented the internal control system properly, then the governments goals will be achieved. The result of accountability of social assistance by the government should depend on how was the implementation of distribution of social assistance, its compliance with the objectives or not. Based on that explanation, then proposed the hypothesis as follows:

H1: Government Internal Control System influence to accountability of social assistance.

### **2.3 Debt Financing**

Renyowijoyo (2010:8) said that in public sector, funding resources come from taxes, levies, income state/local enterprises, foreign loans, bonds, and other sources are legitimate (government), donations, endowments, loans, grants, etc.

One sources of government financing is government loans as a debt from foreign and domestic. Renyowijoyo (2010:175), to finance the activities local government, they may apply for loans from government sources, other local governments, financial institutions banks, non-bank financial institutions, and public or it could also issue local bonds with the approval of Parliament. According Nordiawan (2012: 247), debt or obligation is something that gives the owner liability in the future which the payment is made at the expense of asset.

Organization that have a high level of debt financing will be required to publish financial disclosure and financial statements which already compliance with generally accepted standards (Darmastuti, 2012).

H2: Debt financing influence to accountability of social assistance.

### **2.4 Legislature Size**

Menurut Renyowijoyo (2010:28) government structure is needed to protect and serve the needs of citizens. Basically democratic governance, government structure is based on a system of “checks and balances” that are usually done by the separation of the functions of the executive, legislative, and judicial branches.

According to Law No. 32 of 2004 on Regional Government, the legislature or the Regional Representatives Council commonly shortened to Parliament is an institution representative of the people of the area included in an element of local government. Parliament has a legislative function, budgeting, and oversight.

According Winarna and Pure (2007) in Suhardjanto (2011), the legislature (DPRD) isan institution that has a strategic position and role related to local financial supervision in order to control the local financial policies be economical, efficient, effective, transparent and accountable. Hopefully more number of members of parliament, oversight conducted on the Activities that performed by government will better, especially the distribution of social assistance. Then the misappropriate of social assistance fund that have been budgeted can be avoided so that the accountability will better and detailed.

H3: Legislature size influence to accountability of social assistance.

## **3. RESEARCH METHODOLOGY**

### **3.1 Samples and Data**

Population of this research is all local government in East Java. There are 38 districts/cities. By using purposive sampling, obtained 35 districts/cities governments periode from 2011 to 2013. The criteria that used in purposive sampling are as follows:

- 1) Districts/cities in East Java which present financial statements in the fiscal year 2011-2013 are complete and have been audited by the Audit Board of the Republic of Indonesia (BPK-RI),

- 2) Districts/cities in East Java that budget and implement Social Assistance in fiscal year 2011-2013
- 3) Districts/cities in East Java which has funding from the debt in fiscal year 2011 to 2013.

### 3.2 Research Variables

The dependent variable in this study is the accountability of social assistance that measured using ranked scoring 1-4 based on the number of types of social assistance disclosure in financial statements accordance with technical bulletin no. 10 in 2011.

The independent variable in this study is the internal control system of government, debt financing, and the legislative measure that measurement as follows:

1. Government internal control system measured by using scoring based on the existing of the 26 elements of government internal control system which contained in government regulation no. 60 in 2008 in Notes to Financial Statement. If the entity disclose one item, then it will given a value of 1 (one), if it does not disclose it will be rated 0 (zero).

$$\text{Government Internal Control System} = \frac{\text{amount item which disclose}}{26}$$

Debt financing measured by using Debt to Equity Ratio (DER)

$$\text{Debt ratio} = (\text{total debt}/\text{total equity}) \times 100\%$$

2. Legislature size measured by using a number of members of district/cities parliament.

### 3.3 Data Analysis Method

Hypothesis examination in this study using logistic ordinal regression. Regression model were used is:

$$\text{Logit}(p_1 + p_2 + \dots + p_k) = \alpha_1 + \beta_1 \text{SPI} + \beta_2 \text{PU} + \beta_3 \text{Leg}$$

Where:

P = Probability the level of accountability of social assistance by number of types of disclosures

$\alpha$  = estimated

$\beta_{1-3}$  = intercept

SPI = Independent Variable Internal Control System

PU = Independent Variable Debt Financing

Leg = Independent Variable Legislature Size

## 4. RESULT

### 4.1 Descriptive Statistic Analysis

From 105 observations studied, the average or mean of accountability of social assistance value of 2,30 with standard deviation 0,820. The value indicates that the accountability of social assistance most disclose in NTFS by district/city in East Java Ade 2 from 4 types disclosure of social assistance.

Government Internal Control System has average value of 0,587 with standard deviation 0,106. This value indicates that from all elements of the government internal control system, the district/city in East Java on average only execute 58,7% based on the disclosure.

Debt financing has average value of 0,334% with standard deviation of 0.497. This shows that the total equity is greater than the total debt financing in each district/city in East Java.

The last, legislature size has average value of number of members district/city parliament in East Java is 44,29 with a standard deviation of 8.069. The average value is quite high considering the range of the number of members of Parliament at the district/city are at least 20 and at most 50.

## 4.2 Hypothesis Examination

By using ordinal logistic regression analysis, known that pseudo R-square value in this study was 10.1%, which means that 10.1% of the variability of accountability of social assistance as a dependent variable able to be explained by the independent variable that is, the internal control system, debt financing, and legislature size, while the remaining 89,9% is explained by other variables beside that three independent variables. Ordinal logistic regression analysis result in this study can be seen from the following table:

Based on the following table, then we can conclude as follows:

First hypothesis (H1) in this study said that government internal control system influence to accountability of social assistance, the hypothesis is rejected. It means that the existing of government internal control system elements on district/city in East Java NTFS (Notes to Financial Statement) has no influence to accountability of social assistance.

This study only assesses the government internal control system based on the existing of program policies and activities that contain elements of internal control which disclosed in local government financial statements, so that it can't be known whether the activities of internal control that implemented by district/city in East Java government has been run well or not.

Basically, when a district/city performed internal control activities, it showed that there is an effort from that local government to control their administration activities keep running properly in order to achieve their objective, vision and mission. Internal control activities which performed by local government should be maximal in order to see how the result. However, in this study is not yet known how the quality of internal control activities which performed by the local government district/city in East Java. In addition the government internal control system percentage which still lower than 90% showed that there are elements of the government internal control system that has not been performed.

Second hypothesis in this study said that debt financing influence to accountability of social assistance, the hypothesis is rejected. It means that in local government district/city in East Java has no influence to accountability of financial assistance. The proportion of debt financing districts/cities in East Java was very low and allocation of funds from debt financing is not for social assistance is cause that debt financing has no influence to accountability of social assistance.

Third hypothesis in this study said that legislature size influence to accountability of social assistance, the hypothesis is accepted. It means that legislature size has negative influence to accountability of social assistance.

Basically, the greater number of members of Parliament of an local government, the oversight conducted by local government will be better, including the implementation of distribution of social assistance, so that the accountability of social assistance in financial statements had a high rate. However, in this study, the result showed that the more the number of members of Parliament, did not make the level of accountability of social assistance that is disclosed in the Notes to Financial Statements (NTFS) higher.

## 5. CONCLUSIONS, IMPLICATIONS, AND LIMITATIONS

Government internal control system that measured by using existing of the disclosure government internal control system elements in financial statement has no influence to accountability of social assistance, its because there are still elements

**Table 2: Parameter estimates**

	Estimate	Standard error	Wald	Df	Sig.	95% confidence interval	
						Lower bound	Upper bound
Threshold							
[Bansos=1]	-1,981	0.846	.	1	0.019	-3.639	-0.323
[Bansos=2]	-0.354	0.825	0.184	1	0.668	-1.972	1.263
[Bansos=3]	1.262	0.870	2.105	1	0.147	-0.443	2.968
Location							
SPI	0.836	1.100	0.578	1	0.447	-1.320	2.993
PU	0.433	0.236	3.371	1	0.066	-0.029	0.896
Leg	-0.042	0.015	7.807	1	0.005	-0.072	-0.013

Link function: Negative Log-log. Source: SPSS result,2015

that have not been performed when viewed from the disclosure. In this study debt financing also has no influence to the accountability of social assistance, its because the proportion of debt financing in districts/cities in East Java was very low. Then for legislature size has negative influence to accountability of social assistance. It means that the more the number of members of Parliament, did not make the level of accountability of social assistance that is disclosed in the Notes to Financial Statements (NTFS) higher. Its cause that in quantity, the more parliaments member will raises many vested interests that do not fit with the needs so it does not improve the quality of supervision conducted.

It's important for the government to make responsibility or accountability for the management of funds in accordance with the regulations, especially for the distribution of social assistance. Misappropriation of social assistance is very vulnerable, so that an effort to prove that the distribution of social assistance has done well is through making an accountability in accordance with applicable regulations. In distribution of social assistance, very important for the government to performed internal control system well, while also when there is debt financing for social assistance activities, the government is also required to provide appropriate accountability as information to third parties. Legislative institution as an institution which has a supervisory function should also monitor the distribution of social assistance well, so that the misappropriation will not occurred. Because when social assistance has done well, then the accountability will be better.

Limitations of this study include are, the small scope that are only districts/cities in East Java, its cannot be representative of conditions in Indonesia as a whole. Researchers suggest to increase the scope of research that can be a representative of condition in Indonesia as a whole. In addition debt financing is one of running sources that owned by local government, in next research be expected to use other funding sources which owned by local government. Measurement government internal control system Measurement government internal control system that only through disclosure in the financial statement do not represent how the quality of internal control activities that performed. In next research be expected to use method of research that using primary data so that the results of the internal control system of government would be more accurate.

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