

Determination of Political Accountability of Village Government: A Study of Village Fund Management in Binuang District

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ABSTRACT - Accountability is a principle that ensures that government administration is accountable for a series of designed programs. This study aims to examine the influence of success factors in village government accountability in managing village funds, namely, village apparatus competence, community participation, utilization of information technology, organizational commitment, and internal government control systems. The type of research used is quantitative, using component-based or variant-based Structural Equation Modeling (SEM) techniques with Partial Least Square (PLS) as a tool for conducting validity tests. Sampling using the method purposive sampling, thus obtaining 87 respondents with the criteria of village governments directly involved in administering village funds in Binuang District, Polewali Mandar Regency. The results of this study indicate that not all variables can influence accountability in village fund management in Binuang District. For example, village apparatus competence, community participation, information technology utilization, and internal government control systems have a positive effect on accountability in village fund management. However, organizational commitment does not affect accountability in village fund management. Therefore, accountability in village fund management has not been fully able to realize the achievement of good governance in Binuang District, Polewali Mandar Regency

Keywords: *Accountability; Village Funds; Political Accountability*

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Introduction

Law Number 6 of 2014 concerning Villages grants full autonomy to villages, with the hope of ushering in a new paradigm in village development and changing perspectives on Indonesian development. Village governments are believed to be better able to identify the needs that must be prioritized by the community. One of the government's efforts to realize village development is through village funding. The provision of village funds is intended to stimulate the economy at the village level (Kadir & Moonti, 2018). Funding is obtained from the State Revenue and Expenditure Budget managed by district/city governments for the development and welfare of village communities (Sofyani et al., 2018). Village fund management must be carried out properly, considering that the government has committed to allocating village funds annually, which will increase to a total of IDR 400 trillion over the next five years until 2024. The realization of a sound financial management system in village government needs to be implemented by applying the principles of Governance, namely accountability, transparency, and participation (Sari & Padnyawati, 2021). Accountability is an important element in realizing good governance. Accountability practices are a key aspect of good governance in village government that can reduce the potential for corruption of village government funds, the amount of which has become greater than before, considering the increasing number of financial management elements that allow for the misappropriation of funds for the public interest (Aziiz, 2019).

The local government plays a role in monitoring the capabilities of village financial managers by providing detailed financial management instructions for the implementation, administration, and accountability of financial management (Umaira & Adnan, 2019). According to Home Affairs Ministerial Regulation No. 20 of 2018, the Village Head is the person who holds power by delegating some of his authority to village officials, including the Village Secretary (Sekdes), Head of Affairs, and Head of Section as village financial managers. Accountability is the village head's responsibility regarding his responsibility in managing village funds (Arfiansyah, 2020). The relatively large amount of village funds is considered to increase the level of risk in their management, especially by village officials (Aziiz, 2019). In its development, each year the number of potential corruption irregularities in village funds increases (Budiana et al., 2019). Various causes of corruption in the village sector, among others, are influenced by the minimal participation of the community in the planning and supervision process of village funds as a form of prevention, the ineffectiveness of village institutions that play a role such as the village deliberative body, limited monitoring and evaluation carried out by the audit team in the village, limited competence of village officials which results in fraud in the management process (Sofyani et al., 2018). The key factor for the success of the village government in achieving excellent performance is through strong organizational commitment and good competence of village officials, and community participation is realized in the form of implementing village governance by prioritizing accountability in the management of village funds (Sofyani et al., 2018; Sulistyowati et al., 2022).

West Sulawesi is the province with the largest village funds on the island of Sulawesi, with spending steadily increasing annually. West Sulawesi Province is the youngest province in Sulawesi, having been split off from South Sulawesi Province. Binnang District is part of West Sulawesi Province, located in Polewali Mandar Regency. In 2021, Binnang District was one of the districts that received village fund assistance amounting to Rp 10,047,481,000, which was distributed to nine villages. As the youngest province in Sulawesi, villages in West Sulawesi

Province allocate more village funds for economic development. The significant potential in Binuang District, coupled with the substantial village funds provided by the central government, is expected to increase community income, ultimately improving community welfare. Then, we again examine the government's performance in managing the substantial village funds. This raises concerns regarding the readiness of villages to manage village funds accountably. However, there are still issues that could potentially become major obstacles to the implementation of Minister of Home Affairs Regulation No. 113 of 2014. These include the unpreparedness of village financial management, both in terms of the capabilities of village officials and their commitment. This unpreparedness is compounded by minimal government coordination and community participation in village fund planning.

In the implementation of village fund management in Binuang District, based on initial observations, several obstacles remain, such as the slow disbursement of village funds, thus hampering development and community empowerment programs, the lack of human resources skilled in reporting the use of village funds, and weak coordination between the central/provincial/district governments in terms of guidance and supervision of village governments in managing village funds. This shows that various policies and development programs that are well-designed by the government, when implemented, sometimes fall far short of what is expected. The existing facts show that various ideal conditions stated in policy documents, such as those manifested in the form of laws, government regulations, ministerial-level regulations, and routine annual development programs, turn out to be "stagnant" or difficult to realize when faced with various realities in the field.

Based on previous research, several factors influence accountability in village fund management, including the competence of village officials. Research by Arfiansyah (2020); Sari & Padnyawati (2021); and Situngkir & Simarmata (2022) found that the competence of village fund management officials significantly influences accountability. However, research conducted by Ilhami & Widhiastuti (2022); Santoso et al. (2021); and Tasuan & Manane (2024) found that the competence of village fund management officials did not influence accountability. The second factor is community participation. Research by Umaira & Adnan (2019), Sari & Padnyawati (2021); and Ilhami & Widhiastuti (2022) showed that community participation significantly influences accountability in village fund management. However, these results are inconsistent with research conducted by Pahlawan et al. (2020), which provides empirical evidence that community participation does not affect accountability in village fund management. The third factor is the use of information technology. Research by Aziiz (2019); Deviyanti & Wati (2022); and Tiarno & Budiwitjaksono (2023) states that the use of information technology has a positive effect on village financial accountability. However, these results are inconsistent with research conducted by Pahlawan et al. (2020), which states that the use of information technology does not affect accountability in village fund management. The fourth factor is organizational commitment. Research by Sari & Padnyawati (2021); and Situngkir & Simarmata (2022) stated that organizational commitment has a positive effect on accountability in village fund management. This creates a sense of belonging for workers to their organization, there by improving staff performance. However, this differs from research by Ilhami & Widhiastuti (2022), which states that organizational commitment does not affect accountability in village fund management. The fifth factor is the internal control system. Research by Ilhami & Widhiastuti (2022); and Santoso et al. (2022) indicates that the internal control system has a positive effect on accountability in

village fund management. This system can prevent fraud within the government and help achieve good governance. However, this differs from research by Pahlawan et al. (2020), which states that the internal control system does not affect accountability in village fund management.

Based on the description above, there are varying levels of significance between the studies. Therefore, the researcher is interested in examining the influence of apparatus competence, community participation, information technology utilization, organizational commitment, and internal control systems on accountability in village fund management in villages within the Binuang District. This study also internalizes the concept of Good Governance, which can strengthen the accountability of village fund management. This research is expected to serve as a reference for optimizing village fund management and provide information to village officials about the relationship between the variables studied and the factors that influence the accountability of village fund management in Polewali Mandar Regency. In addition, it can also be used as a consideration regarding things that must be done in village fund management and provide knowledge to the community so that they are able to analyze the village fund management process carried out by the village government. One of the theoretical foundations in this research is agency theory because the realization of good financial accountability is a reflection of agency theory (Jensen & Meckling, 1976) said According to agency theory, there is a contractual relationship that occurs between principal (owner) and agent (agent) as the main actor. Based on the approaching governance according to theoretical views, the village government is an agent, and society in general is a principle; therefore, the Village has a big responsibility to the Regency, and the community is a principle. Village financial management requires the ability to always adapt to the demands of an ever-changing environment. This research is also motivated by several things, including: First, village autonomy includes the delegation of broad authority to villages, followed by the provision of a fairly large budget, while the village is not ready, both in terms of village apparatus competence and technology. Second, the rampant cases of misappropriation of village funds in several regions in Indonesia, including in Polewali Mandar Regency. Third, there is still limited research on the accountability of village fund management in Polewali Mandar Regency, especially in Binuang District.

Method

This research falls into the explanatory research category, which aims to explain the relationship between two or more variables or research based on a theory or hypothesis that will be used to test a phenomenon. The research data source is primary data obtained from distributed questionnaires. Data collection was carried out by distributing questionnaires. Sampling used purposive sampling, namely sampling with certain criteria according to research objectives. The sample selection criteria in this study are the village government of Binuang District which is directly involved in the administration of village funds in accordance with the Regulation of the Minister of Home Affairs 113 of 2014, and the hamlet head as a representative of the community in 9 villages in the Binuang District area, so that the total sample in this study is 87 respondents. The data management uses SmartPLS and Microsoft Excel software, so that it can map the constructs in the indicators comprehensively to be able to test the correlation between research variables or prove the hypothesis made by the researcher regarding the influence on the success factors of accountability in managing village funds in realizing Good Governance in Binuang District, Polewali Mandar Regency, which will then be tested to obtain valid data. The questionnaire value

indicator uses a Likert scale approach (Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree). The empirical variables and indicators in this study were adopted from previous studies to adjust the focus, and can be reviewed empirically on the focus of the research object.

Table 1. Measurement of Variable

Variable Operational	Definitions	Indicator	References
Y1: Accountability of Village Fund Management (AVFM)	Accountability is the responsibility of the trustee in presenting, reporting, and disclosing all activities that are the responsibility of the trustee (principal).	•Accountability of honesty and law •Process accountability •Program accountability •Policy accountability	Indicators adopted from research by Nasim & Romdhon (2014).
Y2: Good Governance (GG)	<i>Good governance</i> is good institutional governance based on continuity, justice, and functions to achieve organizational goals.	•Accountability •Transparency •Participation	Indicators adopted from research by Dewi & Adi (2019).
X1: Village Apparatus Competence (VAC)	Competence is an individual's ability to carry out a job correctly and has advantages based on matters relating to knowledge (<i>knowledge</i>), skill (<i>skill</i>), and attitude (<i>attitude</i>).	•Knowledge (<i>Knowledge</i>) •Ability (<i>skill</i>) •Attitude (<i>attitude</i>)	Indicators adopted from research by Larastika Medianti (2018).
X2: Community Participation (CP)	Community participation is the community's contribution to being involved in decision-making in development procedures, from decision-making to supervision.	•Decision Making •Budget preparation •Budget implementation	Indicators adopted from research by Sujarweni (2015).
X3: Technology and Information (TI)	Utilization of information technology is the optimal use of computer technology to process data.	•Computer devices •Internet Network	Indicators adopted from research by Havid Sularso (2013).
X4: Organizational Commitment (OC)	Organizational commitment is a strong desire to remain a member of an organization, by exerting all efforts on behalf of the organization and the goals of a particular organization.	•Affective commitment •Continuous commitment •Normative commitment	Indicators adopted from research by Zela Prabawing Tyas (2013).
X5: Internal Control System (ICS)	The internal control system is a process that can be influenced by human resources and technological systems that are useful for helping organizations achieve certain goals.	•Control environment •Risk assessment •Control activities •Information and communication monitoring	This variable is measured using 4 indicators, which refer to Article 3, Paragraph 1 of PP No. 60 of 2008.

Source: processed by author

Respondent Characteristics Profile

In this study, the technique used was *purposive sampling*, for which the researcher provided specific criteria for each respondent to become a sample, resulting in 87 respondents. This study used a data collection technique through distributing questionnaires to all respondents using a direct survey method. Questionnaires completed by respondents were first screened so that incomplete questionnaires were not included in the analysis. The researcher chose this method because the direct survey method is more effective and reduces the risk of non-return of distributed questionnaires. Therefore, of the 87 questionnaires distributed in 9 villages in the Binuang District, Polewali Mandar Regency, all were returned (100%). From the 87 questionnaires processed, information on respondent characteristics was obtained, which is presented in Table 2 as follows:

Table 2. Respondent Characteristics

No	Characteristics	Respondent	
		Amount	%
1	Gender		
	a. Woman	9	10,34
	b. Man	78	89,66
	Amount	87	100,00
2	Age		
	a. <25 years	1	1,15
	b. 26-35 years old	36	41,38
	c. 36-55 years	41	47,13
	d. >56 years	9	10,34
	Amount	87	100,00
3	Level of education		
	a. SD	1	1,15
	b. JUNIOR HIGH SCHOOL	1	1,15
	c. High School/Vocational School	35	40,23
	d. Diploma/ D3	11	12,64
	e. Masters/S1	38	43,68
	f. Magister/S2	1	1,15
	Amount	87	100,00
4.	Length of work		
	a. < 1 year	3	3,45
	b. 1-5 years	39	44,83
	c. 6-10 years	41	47,13
	d. > 10 years	4	4,60
	Amount	87	100,00

Source: processed by primary data, 2024

Table 2 shows that the characteristics of respondents obtained based on gender are dominated by men, namely 78 people (89.66%), while female respondents are 9 people (10.34%). This indicates that men play a significant role not only in the development system but also in the management of village funds, or it can be said that female gender representation is very minimal in terms of village fund management in Binuang District. The majority of respondents are in the age range of 36-55 years, as many as 41 people (47.13%), and aged 26-35 years as many as 36 people (41.38%). Meanwhile, respondents aged over 56 years are as many as 9 people (10.34%), and respondents under 25 years are as many as 1 person (1.15%). This indicates that village fund

managers in Binuang District are at a fairly mature age with a stable emotional level. Furthermore, respondents with Bachelor's/S1 education were more dominant, namely 38 people (43.68%), respondents with high school/vocational high school education were 35 people (40.23%), respondents with D3 education were 11 people (12.64%), and respondents with elementary, junior high, and Master's/S2 education were 1 person (1.15%). This shows that most village fund managers still have insufficient education levels, even though education levels are needed to support their work. Then, most respondents have a work period in the range of 6-10 years as many as 41 people (47.13%), a work period of 1-5 years as many as 39 people (44.83%), a work period of more than 10 years as many as 4 people (4.60%), while for work periods under 3 years as many as 3 people (3.45%). This shows that village officials already have a lot of experience and sufficient insight in carrying out their duties.

Discriminant Validity

Discriminant validity is related to the principle that manifest variables different should not correlate with height (Ghozali & Latan, 2014). Discriminant validity was carried out to ensure that each component of the latent variable is different from the other variables. Discriminant validity is said to be good when each indicator has a value loading factor the largest compared to the value loading factor of others. In addition, there are other methods used in assessing discriminant validity, namely by comparing the values Average Variance Extracted(AVE) of the correlation of each construct with other constructs. The following are the output results of the analysis of discriminant validity.

Table 3. Correlation Value Between Variables and AVE Root

	AVE value	AVF M	GG	VAC	CP	TI	OC	ICS
AVFM	0.752	0.867						
GG	0.740	0.901	0.860					
VAC	0.601	0.570	0.438	0.755				
CP	0.726	0.311	0.186	0.347	0.852			
TI	0.756	0.358	0.346	-0.027	-0.121	0.869		
OC	0.682	0.512	0.434	0.626	0.314	-0.081	0.826	
ICS	0.714	0.451	0.465	0.175	0.055	0.387	0.067	0.845

Source: SmartPLS 4.0 Test Results

Based on Table 2, it shows that the square root value of the AVE of each measuring variable is **0.867, 0.860, 0.755, 0.852, 0.869, 0.826, and 0.845**. Based on these values, it can be concluded that all constructs in the model have met the validity criteria. The factor loading value for each latent variable has the highest number or value compared to the other factor loading values. The AVE value is greater than 0.5. Therefore, it can be concluded that all variables have discriminant validity, meaning they are valid for further analysis.

Result and Discussion

The results of this study are presented through a series of analyses using the PLS-SEM approach, which includes evaluation of the measurement model and structural model. In the initial stage, construct reliability and internal consistency were tested using Cronbach's Alpha, rho_A, and Composite Reliability indicators, and supported by AVE values to determine the adequacy of convergence for each latent variable. Furthermore, the suitability of the structural model was evaluated using the coefficient of determination (R-Square) to describe the ability of

the independent variables to explain variation in the dependent variable. The next stage was hypothesis testing using the bootstrapping method in SmartPLS, which produced path coefficient estimates, T-statistics, and P-values as a basis for assessing the significance of the influence between variables in the research model.

Reliability Test

Table 4. Results of Composite Reliability and Cronbach's Alpha Examination

Construction	Cronbach's Alpha	Rho_A	Composite Reliability	AVE	Information
AVFM	0.917	0.919	0.938	0.752	Reliable
GG	0.651	0.668	0.850	0.740	Reliable
VAC	0.867	0.874	0.900	0.601	Reliable
CP	0.920	0.929	0.939	0.756	Reliable
TI	0.844	0.860	0.895	0.682	Reliable
OC	0.904	0.914	0.929	0.726	Reliable
ICS	0.900	0.922	0.926	0.714	Reliable

Source: Processed by primary data

Table 3 explains that the Community Participation (CP) variable has a value *Composite Reliability* largest is around 0.939 and *Cronbach's Alpha* the largest is 0.920. Meanwhile, the variable with the lowest value is in *Good Governance*, which has a value of *Composite Reliability* around 0.850 and *Cronbach's Alpha*, which is approximately 0.651. The value of *Composite Reliability* and *Cronbach's Alpha* is > 0.70. However, values above 0.60 – 0.70 are still acceptable (Sarstedt & Cheah, 2019). From various explanations regarding the results of reliability test measurements, it can be concluded that all *Cronbach's Alpha* and *Composite Reliability* values for latent construct variables meet the coefficient value requirements by obtaining results above 0.70, so it can be said that the variables in this study can be used for further analysis tests.

R-Square

The next stage is to test the suitability of the structural model. When analyzing a structural model in PLS, start by evaluating the coefficient of determination R-Square (R^2), of each independent variable as a predictive measure in a structural model. The coefficient of determination is used to measure the model's ability to explain the dependent variables (Ghozali, 2014). The following is a summary of the results of the coefficient of determination analysis:

Table 5. R-Square Value

Variables	R-Square	R-Square Adjusted
AVFM	0.589	0.563
GG	0.811	0.809

Source: Processed by primary data, 2023

Based on the diagram, the results above show that the output of Village Fund Management Accountability (AVFM) was 0.589, representing 59.0%, and Good Governance (GG) was 0.811, representing 81.0%. This indicates that both dependent variables can explain Village Apparatus Competence (VAC), Community Participation (CP), Technology and Information Utilization (TI), Organizational Commitment (OC), and the Internal Control System (ICS). The interpretation of the structural model *R-square*. There are 3 scales, namely 19% - 33% (weak/moderate), 33% - 67% (moderate), and > 67% (strong/good/substantial). Looking at the interpretation results from

the *regression results*, and *R-Square* Accountability of Village Fund Management (AVFM) variable is in the moderate category, while Good Governance is in the strong/good category. Therefore, it can be concluded that the regression test results on the independent variables have a very strong impact on the dependent variable.

Hypothesis Testing

The next step is to measure the correlation of the hypothesis. The researcher tested the structural model using Bootstrapping in SmartPLS. The following is a bootstrapping of the structural model shown in Figure 2. The bootstrapping results in Figure 2 then produce a summary of the hypothesis testing results, which will be presented in Table 5.

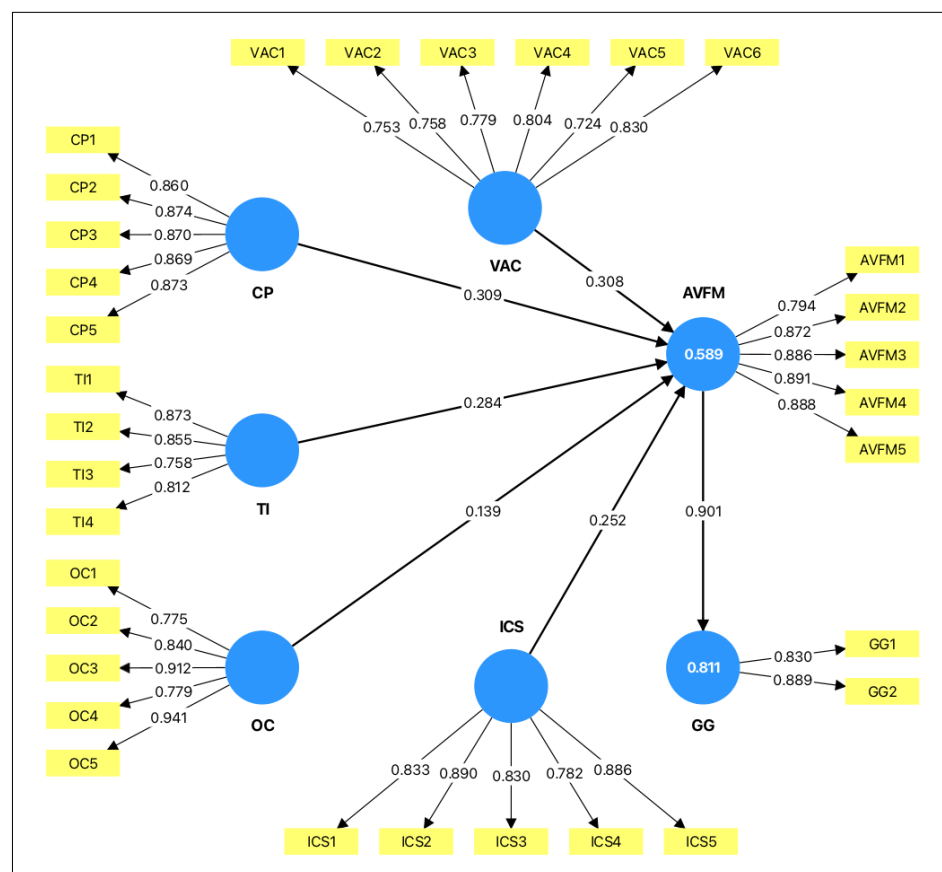


Figure 1. Output Bootstrapping

Source: SmartPLS 4.0 Test Results

Based on Figure 3, it can be seen that the results of the hypothesis test between the independent and dependent variables use the bootstrapping method on SmartPLS to see the validity and reliability of the research. This hypothesis test uses T-statistics and P-values, which will later be presented in the form of a t-table, to determine the valid research data of the course for the T-statistic value of > 1.96 and P-value of < 0.05 . The following table shows the results of the hypothesis test on the influence between the variables of Village Apparatus Competence (VAC), Community Participation (CP), Utilization of Technology and Information (TI), Organizational Commitment (OC) and the Government Internal Control System (ICS) on the Accountability of Village Fund Management (AVFM) in realizing Good Governance (GG).

Table 6. Path Coefficients (Mean, STDEV, T-Values, P-Values)

<i>Variables</i>	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>STDEV</i>	<i>T-Statistics (O/STDEV)</i>	<i>P value</i>	<i>Hypothesis</i>	<i>Information</i>
<i>VAC → AVFM → GG</i>	0.278	0.285	0.085	3.270	0.001	H1	Accepted
<i>CP → AVFM → GG</i>	0.278	0.268	0.082	3.387	0.000	H2	Accepted
<i>TI → AVFM → GG</i>	0.284	0.287	0.103	2.761	0.006	H3	Accepted
<i>OC → AVFM → GG</i>	0.125	0.125	0.071	1.772	0.077	H4	Rejected
<i>ICS → AVFM → GG</i>	0.227	0.217	0.096	2.350	0.019	H5	Accepted
<i>AVFM → GG</i>	0.901	0.900	0.028	32.003	0.000	H6	Accepted

Source: SmartPLS 4.0 Test Results (2023)

Table 6 displays the parameter coefficients and the significance value of the T-statistic using the calculation. *Partial Least Squares* (PLS), which produces hypothesis testing, the Village Apparatus Competence (VAC) towards the Accountability of Village Fund Management (AVFM), and its implications for Good Governance (GG) has a value of 3,270. Where this value indicates that the T-statistic results include > 1.96 , and the P-value is 0.001 or smaller than the standard category P-values < 0.05 , so there is a direct relationship between the Competence of Village Apparatus and the Accountability of Village Fund Management. This means that if the competence of the village apparatus meets the requirements, it will affect the accountability of village fund management in realizing good governance in Binuang District. Therefore, it can be concluded that the accountability hypothesis in this study is empirically supported (accepted).

The hypothesis testing of Community Participation (CP) on Accountability of Village Fund Management (AVFM) and its implications for Good Governance (GG) produced a T-statistic value of 3.387, which includes a value (> 1.96) and a P-value of 0.000, smaller than the standard category value of P-values of (< 0.05). This proves that community participation has a positive effect on village fund management accountability in realizing good governance in Binuang District. Therefore, it can be concluded that the community participation hypothesis in this study is empirically supported (accepted).

The hypothesis testing of the utilization of technology and Information (TI) on Accountability of Village Fund Management (AVFM) and its implications for Good Governance (GG) produces a T-statistic value of 2,761 which includes a value (> 1.96) and for a P-value of 0.006 smaller than the standard category value of P-values of (< 0.05), in the explanation it means that the utilization of information technology on village fund management accountability has proven to have a positive effect in realizing good governance in Binuang District. Therefore, it can be concluded that the hypothesis of the Utilization of Technology and Information in this study is empirically supported (accepted).

The hypothesis testing of Organizational Commitment (OC) on Accountability of Village Fund Management (AVFM) and its implications on Good Governance (GG) resulted in a T-statistic value that did not include the value (> 1.96), which was 1.772, and a P-value greater than the

standard category value (<0.05), which was 0.077. This means that organizational commitment to village fund management accountability has been proven not to affect the realization of good governance in Binuang District. Therefore, it can be concluded that the Organizational Commitment hypothesis in this study is not empirically supported (rejected).

Hypothesis testing of the Government Internal Control System (ICS) on Accountability of Village Fund Management (AVFM) and its implications for Good Governance (GG) produces a T-statistic value of 2,350 which includes a value (>1.96) and for a P-value of 0.019 smaller than the standard category value of P-values of (<0.05), in the explanation it means that the government internal control system on village fund management accountability has been proven to have a positive effect in realizing good governance in Binuang District. Therefore, it can be concluded that the Government Internal Control System hypothesis in this study is empirically supported (accepted).

The hypothesis testing of Accountability of Village Fund Management (AVFM) towards Good Governance (GG) produced a T-statistic value of 32.003 which includes a value (>1.96) and for a P-value of 0.000 smaller than the standard category value of P-values of (<0.05), in the explanation it means that the accountability of village fund management towards good governance has been proven to have a positive effect. Therefore, it can be concluded that the hypothesis of Village Fund Management Accountability in this study is empirically supported (accepted).

The Influence of Village Apparatus Competence on the Accountability of Village Fund Management in Realizing Good Governance

The findings in the first hypothesis test (H1) show that the competence of village officials produces a t-statistic value of 3,270, which means that the competence of village officials has a positive effect on the accountability of village fund management in realizing good governance in Binuang District. This means that increasing the competence of village officials in Binuang District will increase the accountability of village fund management in Binuang District. Village officials must have competence and abilities demonstrated by educational background, knowledge, skills, and attitudes, as well as good ethics in carrying out all the main functions and duties in village fund management. Based on the educational background of village officials in Binuang District, the majority have a bachelor's degree (43.68%) and some have a high school education (40.23%), a D3 education level of 12.64%, and respondents with elementary, junior high, and Masters/S2 education levels of 1.15%, which overall the village officials can still be said to be incompetent. Despite this, the majority of village officials are in the 36-55 age range and require adjustments and competency improvements in reporting and accounting for village fund management, both manually and using online applications. Given that technology is currently developing, it demands that village governments report and account for their performance digitally. Human resource development in villages can be carried out by both the central and regional governments. However, on the other hand, training for village officials is not often carried out annually, depending on needs and available funds. Therefore, there is still a need to improve the competency of village officials in Binuang District, such as providing training both manually and digitally, and providing opportunities for continuing their final education. With the existence of appropriate competencies for village fund management officials, accountability can be increased, which will support the principal in controlling and supervising the performance of village officials, so that village officials are required to be competent in various matters, so that there is no doubt about

the principal. The agency theory has been fulfilled where the officials have carried out accountability for the management of village funds, although sometimes there are differences of interest that can be minimized by improving the competence of village officials. The importance of village apparatus competence for accountability in village fund management to achieve good governance is in line with research by Arfiansyah (2020); Sari & Padnyawati (2021); and Situngkir & Simarmata (2022) which stated that village apparatus competence has a positive effect on accountability in village fund management. However, this differs from research by Ilhami & Widhiastuti (2022); Santoso et al. (2021); and Tasuan & Manane (2024).

The Influence of Community Participation on the Accountability of Village Fund Management in Realizing Good Governance

The results of the second hypothesis test (H2) in this study indicate that community participation produces a t-statistic value of 3.387, which means that community participation has a positive effect on the accountability of village fund management in realizing good governance in Binuang District. This study proves that the higher the community participation in managing village fund allocations, the higher the accountability of village fund management. This is due to the interactive communication between the apparatus and the community. Community involvement will facilitate village officials in implementing programs developed by the village. In addition, community involvement in village fund management can have an impact on reducing irregularities committed by irresponsible individuals. From this, it is clear that the community can assist the government by ensuring that funds allocated by the local government are managed and used properly, as well as making the government more transparent about its overall operations. The results of this study are in accordance with agency theory. Where participation is a two-way communication process between the government (agent) as the policy holder and the community (principal) as those who directly experience the impact of the policy. However, in several villages in the Binuang District, such as Kaleok and Amola Villages, communication between village officials and the community is still less interactive. This is due to the low level of education of the majority of the community. Furthermore, community oversight of the use of village funds is still lacking because accountability is carried out by village fund managers only through banners placed in their respective village halls. Meanwhile, in this era of increasingly advanced technology, transparency in the use of village funds through village websites is less than optimal, resulting in community members lacking access to monitor the use of village funds. The results of this study are in line with research conducted by Umaira & Adnan (2019), Sari & Padnyawati (2021); and Ilhami & Widhiastuti (2022) which state that community participation influences the accountability of village fund management in realizing good governance. Meanwhile, according to Pahlawan et al. (2020); and Pratiwi & Dewi (2022) stated that community participation does not affect the accountability of village fund management.

The Influence of Technology and Information Utilization on Village Fund Management Accountability in Realizing Good Governance

The results of the third hypothesis test (H3) in this study indicate that the use of technology and information produces a t-statistic value of 2.790, which means that the use of technology and information has a positive effect on the accountability of village fund management in realizing good governance in Binuang District. To reduce the risk of data mismanagement, village officials in Binuang District use information technology to manage data related to village

funds. This will enable the government to manage village funds quickly and accurately. With the help of technology, village officials can more easily carry out their duties as a form of accountability. This is in line with agency theory, which explains that the use of information technology has a positive impact on the accountability of the village government (agent) to the community (principal) for the management of village funds. Information technology is an important factor for everyone in facilitating their work, so the lack of information technology utilization can affect the performance of village officials. However, on the other hand, this increasingly rapid technological development is actually not beneficial for several villages in Binuang District, where weak signal conditions still occur, such as in Kaleok and Amola villages. This results in less than optimal transparency in the use of village funds through the village website and makes it very difficult to transmit all financial information to local governments. The results of this study align with those of Aziiz (2019); Deviyanti & Wati (2022); and Tiarno & Budiwitjaksono (2023), who stated that the use of information technology has a positive impact on accountability in village fund management. However, this contrasts with research by Pahlawan et al. (2020), which showed that technology utilization had no impact on accountability in village fund management because limited technology utilization resulted in low-quality village community services.

The Influence of Organizational Commitment on Accountability of Village Fund Management in Realizing Good Governance

The results of the fourth hypothesis test (H4) in this study indicate that organizational commitment produces a t-statistic value of 1.772, which means that organizational commitment does not affect the accountability of village fund management in realizing good governance in Binuang District. This is because the majority of village officials are still high school educated and aged 36-55 years, have weaknesses in the management and management of village finances in the village government, so that in carrying out their work is still not optimal. In addition, the level of welfare of village officials in Binuang District is still inadequate. One of the causes is insufficient income. The inadequate level of welfare of village officials causes them to tend to seek additional income by farming. Then, village officials in being accountable for the management of their village funds still depend on village facilitators and do not have a strong determination to stay in the organization and see themselves as part of the organization. Therefore, it is necessary to increase organizational commitment in village government in Binuang District, such as providing awards and motivation to village officials and providing opportunities to continue their final education so that they can manage village management and finances well. The results of this study do not align with agency theory, which argues that the village government, as the agent, must demonstrate a strong commitment to the organization to fulfill its obligations in providing services to the community as the principal. These findings align with research conducted by Ilhami & Widhiastuti (2022), which found that organizational commitment did not affect financial management accountability. However, this finding differs from research conducted Sari & Padnyawati (2021); and Situngkir & Simarmata (2022), which found that organizational commitment positively impacts accountability in managing village funds. Apparatus with a high level of organizational commitment will be accountable for all activities within the organization to improve public service delivery.

Government Internal Control and Good Governance

The results of the fifth hypothesis (H5) testing in this study indicate that the government's internal control system produces a t-statistic value of 2,350, which means the government's internal control system has a positive effect on the accountability of village fund management in realizing good governance in Binuang District. This can be interpreted as meaning that the accountability of village fund reports in Binuang District is classified as very high. With a good internal control system, the accountability of village fund reports will also increase. The internal control team from the village apparatus already has sufficient knowledge of financial reports, so that control over incoming and outgoing funds is implemented correctly, so that errors and various types of fraud in the management of village funds can be minimized. In addition, the management of village funds will be in accordance with village government policies formulated based on applicable laws and regulations, and help realize good governance. The results of this study are in accordance with the concept *agency*, which, in its development, was carried out by Jensen & Meckling (1976), who stated that the conflict *agency* arises from the existence of *Information Asymmetry*. In relation to this research, the full authority held by the village government in managing village funds creates opportunities for corruption to occur. *Information asymmetry* arises between the village government and the community. The results of this study align with those of Aziiz (2019); Budiana et al. (2019), Ilhami & Widhiastuti (2022); and Santoso et al. (2022) which stated that the government's internal control system has a positive effect on accountability in village fund management. However, these results contradict the research findings of Pahlawan et al. (2020), which stated that internal control does not affect accountability in village fund management.

The Influence of Village Fund Management Accountability on Good Governance

The results of the sixth hypothesis test (H6) in this study indicate that the accountability of village fund management produces a t-statistic value of 32.003, which means that accountability in village fund management influences good governance in Binuang District. This indicates that high accountability in village fund management will realize the achievement of good governance in Binuang District. Where the management of village fund allocations has followed applicable procedures, the transparency of the village government to the community has also been maintained through the installation of banners containing information regarding the details of the implementation of village funds. The preparation of reports on the realization of village fund allocations can be accounted for by their accuracy, although there are often delays in reporting, which will continue to improve. Judging from the characteristics of respondents at the final level of education who cannot yet be said to be competent, but with training and work experience, the apparatus will have more abilities, the longer they work in a field in a government organization, the more work experience they have and the better they understand what their main duties and functions are according to what has been determined. Furthermore, the process of establishing programs and implementing village funds has been designed with budget effectiveness in mind and in accordance with established processes and procedures, ensuring accountable planning and implementation of village fund programs. This ensures that the community truly benefits from the village funds used to finance program implementation. These findings align with research by Astuti et al. (2021), which found that accountability through village fund management positively impacts good governance.

Conclusion

To conclude, our research highlights that not all proposed variables influence the accountability of village fund management in Binuang District. Specifically, organizational commitment does not show a significant effect on accountability, which may be linked to the still-inadequate welfare of village officials in the district. Nevertheless, the study is subject to limitations, particularly the relatively small sample size, which constrains the extent to which the findings can be generalized to Polewali Mandar Regency. Accordingly, future research should employ larger and more representative samples and incorporate additional indicators that may better capture the determinants of village fund management accountability. From a practical standpoint, the results may help village governments identify key supporting factors for accountable fund management and strengthen governance practices in Binuang District, especially in ensuring more comprehensive considerations in decision-making. The findings are also expected to inform strategic efforts to promote good village governance.

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