



Apparatus Competence, Internal Control System, Information Technology Utilization, and Accountability of Village Fund Allocation Management



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KEYWORDS	ABSTRACT
<p>Keywords: Apparatus Competency; Internal Control System; Use of Information Technology; Accountability.</p> <p>Conflict of Interest Statement: The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2024 AAAR. All rights reserved.</p>	<p>Purpose: This research aims to determine and analyze the influence of apparatus competency, internal control systems, and information technology on village government accountability in managing village fund allocations.</p> <p>Research Design and Methodology: The data analysis method to be employed consists of descriptive statistical analysis, validity and reliability testing, classical assumption verification, and hypothesis testing through multiple linear regression analysis, t-tests, and F-tests.</p> <p>Findings and Discussion: The research results show that apparatus competency has a negative and insignificant effect on village government accountability in managing village fund allocation. Meanwhile, the internal control system and information technology have a positive and significant impact on village government accountability in managing village fund allocations.</p> <p>Implications: The practical impact of the research results is the need for serious attention to increasing competence, implementing an effective internal control system, and optimizing the use of information technology in managing village funds.</p>

Introduction

Indonesia is a nation comprising several islands and numerous communities (Sarfa et al., 2021). With its large territory, Indonesia was established and relies heavily on its rural regions. Traditionally, villages have served as the foundation of political society and governance in Indonesia (Sari et al., 2021). Consequently, villages play a crucial role in the Indonesian government's efforts to achieve sustainable development. The village government functions as an adjunct to the central government, with the primary objective of overseeing and managing rural villages to facilitate the implementation of government-led development initiatives (Wiratna, 2015). Village governance norms or laws have emerged based on their function. Village regulations have positioned communities on the vanguard of progress and enhancing communal well-being. Villages are granted autonomy and sufficient financial resources to govern effectively and to improve their community's economic and social well-being. Annually, both the central and local governments continue to initiate diverse programs to stimulate and foster the potential of rural communities. This is driven by a phenomenon, specifically the availability of financial resources to support a greater level of village administration, coupled with the



need for sufficient financial resources and infrastructural support to enhance village autonomy and achieve village independence. The government has implemented the Village Fund Allocation program, which aims to support all sectors within the village community.

The Village Fund Allocation is a financial allocation provided by the Regency or City Government to the village as a reward, sourced from the central and regional financial balance monies received by the Regency or City. The Village Fund Allocation is a financial provision granted by the central and regional governments to village governments, aimed at enhancing essential services for the community and empowering village communities (Rismawati, 2019). Fak-Fak Regency is one of the regions that received financial aid through village fund allocations. These revenues are supposed to enable the village government, in its role as the manager, to manage them effectively and efficiently. To ensure the effective and efficient utilization of village funds, the village government must collaborate with the community and actively involve them in implementing programs and activities (Prayamita, 2017).

The Village Fund Allocation, as defined by Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 (Article 1 paragraph 10), refers to a fund that is distributed to the regency/city in the Regional Budget (APBD) as a means of equalizing resources, after subtracting the Special Allocation Fund. Balancing funds refers to the monies derived from APBN income provided to regions to meet regional requirements within the context of decentralization. The specific amount is determined annually in the APBN. Balancing funds, which include Revenue Sharing Funds, General Allocation Funds, and Special Allocation Funds, is to mitigate fiscal inequalities between the central government and local governments, as well as among local governments. The Village Fund Allocation for each regency/city is equivalent to 10% of the Revenue Sharing Fund (DBH) and the General Allocation Fund (DAU) provided in the regency/city's Annual Regional Budget (APBD). This allocation is then funneled through the village treasury. The distribution of funds to each village and the protocols for utilizing the Village Fund Allocation are governed by the Regent/Mayor Regulations in each regency or city, which are established annually. Accountability is a fundamental principle in village governance. Accountability is the act of being responsible for managing, controlling, and implementing policies to achieve a specific goal. This is done by regular reporting and documentation. The village government must maintain accountability when managing village finances. This means that all activities related to village governance must be transparent and answerable to the community, in line with the established regulations, to achieve effective village governance (Indrajaya, 2017).

The effective utilization of village budget allocations for government activities and the empowerment of village communities is closely linked to the issue of village financial management. Weaknesses persist in the field, primarily stemming from the village government apparatus and the management system. Apparatus Competence is the primary aspect that can impact the management of village money allocations. Competence refers to the capacity to engage in mental and cognitive processes that facilitate problem-solving and social transformation and effectively execute work duties (Sarah et al., 2020). The village government comprises the village head, supported by village officials including the village secretary, the Village Consultative Body (BPD), regional executors or hamlet heads. External parties, such as village leaders, religious leaders, farmers, village entrepreneurs, and other community representatives, are involved in the village government. The implementation of village budget allocations is primarily influenced by the deficiencies in the competency of the village government machinery, leading to the misuse of these funds.

Another crucial component is the Internal Control System. To adhere to the fundamental principles of regional financial management, it is essential to exercise control over the activities conducted. The government's internal control system is utilized to conduct control measures (Sholehah et al., 2018). This system serves as a framework for implementation and a standard for evaluating the effectiveness of an organization's activities. It considers costs and benefits, human resources, clarity of effectiveness measurement criteria, and technological advancements. The control measures are carried out comprehensively (Santoso, 2016). The Committee of Sponsoring Organizations of the Treadway Commission (COSO) identifies five essential elements of internal control: the control environment, control activities, risk assessment, information and communication, and monitoring.

Moreover, in the present era of globalization, the utilization of information technology is a significant issue that might impact the management of village budget allocations. Information

technology usage refers to the act or mindset of employing information technology to accomplish tasks and enhance performance. Information systems supported by Information Technology (IT) can improve the value of enterprises if they are designed to be both efficient and effective. The assessment of information technology utilization is determined by the level of usage, frequency of usage, and the quantity of applications or software employed. The practical application of information technology, combined with the staff's proficiency, can enhance both the firm's performance and the performance of the individuals involved (Maharani, 2021).

The utilization of technology by both the central government and local governments is mandated by Government Regulation Number 56 of 2005, specifically in Article 3, which states that regional financial information must adhere to the principles of accuracy, relevance, and accountability. Adopting information technology is crucial for achieving accountability and transparency in government organizations. It enables the expedient, effective, and efficient processing of data. Research on the responsibility of village fund management is considered novel, thus making it uncommon to encounter. A study by Widyatama et al. (2017) examined the accountability of village fund management. The findings indicated that the personnel competence needed to have been more accountable for village fund allocations. However, the presence of an internal control system had a positive influence on the accountability of village fund management. Moreover, a study conducted by Sugiarti and Yudianto (2017) discovered that the competence of human resources substantially impacts the responsibility of managing village funds.

Additionally, the utilization of information technology has a significant impact on the accountability of managing village funds, and active involvement in budgeting also plays a crucial role in ensuring accountability in this process. (Santoso, 2016) A study found that the government's internal control system and the utilization of information technology have a positive, yet insignificant, impact on regional financial accountability. On the other hand, human resource competencies have a significant and positive impact on regional financial accountability. According to a study conducted by Aulia et al. in 2018, it was found that the proficiency of the village fund management apparatus, the commitment of the village government organization, the utilization of information technology, and the participation of the community all have a positive and significant impact on the accountability of village fund management.

The distinguishing factor in this study is the dependent variable, specifically village financial accountability, focusing on the allocation of Village Funds. More specifically, the study examines the preparation of financial reports for the Village Fund. This process aims to ensure that the quality of financial reports aligns with established standards. The chosen independent variable in this study is highly intriguing for further research because most of the village government organizing apparatus possesses relatively low training, knowledge, expertise, and abilities. Despite this, they have been entrusted with managing village funds of considerable magnitude. Next, we have the internal control system, which refers to a system that has the power to influence the decision-making process within the village government. This system has significant consequences for the accountability and transparency of the village government. The utilization of information technology is an additional independent variable that significantly impacts employee performance by enhancing the speed, effectiveness, and efficiency of data processing.

Agency theory is a theoretical framework that emerges from the inherent conflict of interest between an agent and a principal. This idea posits that every individual is exclusively driven by self-interest, leading to a divergence of interests between the agent and the principal. A contract is formed between a principal and an agent, where the agent is tasked with carrying out the principal's desired job on their behalf. This arrangement involves delegating authority from the principal to the agent (Jensen & Meckling, 1976). According to agency theory, the relationship between the people and the government can be characterized as an agency relationship. This means that the relationship exists because of a contract between the people (as the principal) and the government (as the agent), where the government provides services that benefit the people (Jensen & Meckling, 1976). The populace will oversee governmental conduct and align their objectives with those of the government. During the monitoring process, individuals demand that the government explain how it has managed the resources entrusted to it. This is done through regular financial reporting (Karim & Mursalim, 2019).

Diarespati (2017) defines apparatus competence as an individual's attribute that enables them to attain high-performance levels. Human factors encompass qualities, motives, value systems, attitudes, knowledge, and skills. Competence guides conduct, while behavior leads to performance. Competence can be enhanced through specific training programs. Factors such as education and experience can shape one's knowledge. Skills encompass technical, administrative, and human relations abilities. Attitude can be influenced by external factors such as security, work facilities, and rewards.

Competence is essential in handling the allocation of community funds. Competence can motivate village authorities to understand the protocols for effectively managing local funds. If the apparatus fails to comprehend this, it will adversely affect the clarity of the financial reports it generates and the adherence of those reports to government standards. Consequently, the information received by the community will be rendered inaccurate, which may influence future decision-making processes. The apparatus's competency must be more accountable for managing village budget allocations (Widyatama et al., 2017). A study conducted by Mada et al. (2017) found that the proficiency of the village fund management apparatus has a favorable and substantial impact on the accountability of village fund management in Gorontalo Regency. Moreover, a study conducted by Aulia et al. (2018) demonstrates that the proficiency of the village fund management personnel has a favorable and substantial impact on the responsibility of village fund management.

H₁: Apparatus competence has a positive and significant effect on village government accountability in managing the allocation of village funds.

A company or government implements an internal control system to ensure that its set objectives and programs are carried out effectively. It encompasses the organizational structure and methods used to supervise and direct the company or government, aiming to achieve efficiency and fulfill management policies. The internal control system in government plays a crucial role in ensuring financial management accountability and transparency. By implementing effective control measures, the government can closely monitor the financial management activities of village governments and minimize the occurrence of fraudulent practices. According to regional financial management principles, the government's internal control system is designed to oversee and enhance the efficiency, transparency, and accountability of regional financial management. This is an ongoing process conducted by institutions, agencies, or units responsible for conducting audits and evaluations to ensure that regional financial management aligns with established plans and legal requirements. A study conducted by Widyatama et al. (2017) found that the internal control system has a beneficial impact on the accountability of managing village funds. The government's internal control system has a significant and positive impact on the accountability of financial management of village budget allocations (Yesinia et al., 2018).

H₂: The internal control system has a positive and significant effect on village government accountability in managing village fund allocations.

Information Technology (IT) refers to the use of technology to manage data, encompassing tasks such as processing, acquiring, organizing, storing, and modifying data to generate high-quality information. Information technology is highly beneficial in effectively managing the allocation of village funds. Utilizing information technology to manage data effectively significantly reduces the likelihood of errors in data processing. This is because information technology enables complete and more accurate data processing. Implementing information technology in managing village budget allocations will streamline the task of village administrators in overseeing and documenting community activities. The study conducted by Sugiarti & Yudianto (2017) explores the use of information technology and its impact on the accountability of village fund management. The research findings suggest that the use of information technology has a significant effect on enhancing accountability in managing village funds. Moreover, a study by Santoso (2016) indicates that utilizing information technology has a beneficial, albeit inconsequential, impact on regional financial accountability. A

recent survey conducted by Indraswari and Rahayu (2021) found that the use of information technology has a beneficial and substantial effect on the accountability of village fund administration.

H₃: The utilization of information technology has a negative and significant impact on village government accountability in managing village fund allocations.

Research Design and Methodology

The research approach used is quantitative. The population in this study consisted of staff and employees at the Fak-Fak Regency Community Empowerment and Village Government Office, village officials, and several community leaders from the Fak-Fak Regency. Fak-Fak Regency consists of 9 sub-districts and 76 villages. Researchers determined that the sample used for respondents included ten individuals from the Fak-Fak Regency Community Empowerment and Village Government (PMD) office, 60 village officials selected from 20 villages in the Fak-Fak Regency, and 40 village community leaders. The total sample size in this study consisted of 110 respondents. The data source used in this research is primary data in the form of answers to questionnaires distributed to all respondents. The questionnaire contains questions about the respondent's data, as well as questions related to the indicators of each variable used in this study. In measuring each variable indicator in this study, a Likert scale with five alternative answers was used, namely: Strongly Agree (score of 5), Agree (score of 4), Disagree (score of 3), Neutral (score of 2), and Strongly Disagree (score of 1). The data collected will be analyzed through several stages of testing. The first stage involves conducting a descriptive statistical test. The second stage consists of testing the research instrument, encompassing assessments of validity and reliability. The third stage involves classical assumption tests, including normality, heteroscedasticity, and multicollinearity. The fourth stage consists of testing all hypotheses proposed in this study. It will be demonstrated through multiple regression analysis, the coefficient of determination, a simultaneous test, and a partial test (t-test).

Table 1. Operational Variables

Variable	Indicator	Major Reference
Apparatus Competence	Training Knowledge Expertise Ability	(Astuty, 2019; Widyatama et al., 2017)
Internal Control System	Control environment Risk understanding Control activities Information and communication Monitoring	(Mualifu et al., 2019; Wahyuni et al., 2018)
Information Technology Utilization	Device Management of financial data Maintenance	(Dewi et al., 2021; Sapartiningsih, 2018)
Accountability	Formulation of a financial plan Implementation and financing of activities Evaluating financial performance Financial reporting implementation	(Alfarabi, 2018; Nurkhafifah, 2018)

Findings and Discussion

Findings

According to Table 3, the validity test results for the variables of apparatus competency, internal control system, utilization of information technology, and accountability indicate that the correlation coefficient (r-count) for all statement items is more significant than 0.3, which exceeds the r-critical value. Therefore, all instruments used in this study are considered valid. Meanwhile, the results of the reliability test indicate that the factors of apparatus competency, internal control system, information technology use, and accountability have a Cronbach Alpha value exceeding 0.60. This demonstrates the reliability of the elements mentioned in this study.

Table 2. Respondent Demographic Data

Variable	Measurement	n	%
Gender	Man	60	57,70
	Woman	44	42,30
Age	Less than 30 Year	24	23,07
	31 - 40 Year	32	30,77
	41 - 50 Year	30	28,85
	More than 51 Year	18	17,31
Education Level	SMA / SMK	52	50,00
	Diploma (D3)	7	6,73
	S1	40	38,46
	S2	5	4,81
Length of service	< 5	47	45,19
	5 - 10	39	37,50
	> 10	18	17,31

Source: data primer

The data quality test stage includes assessments of both validity and reliability. The validity of the variables under study can be assessed by comparing the corrected item-total correlation (r-count) value of all statements with the crucial r-value of 0.3 (Sugiyono, 2015).

Table 3. Validity and Reliability Test Results

Variable	Instrument	r-calculated	Cronbach Alpha	Result
X1	X1.1	0, 376	0, 621	Valid dan reliable
	X1.2	0, 544		
	X1.3	0, 512		
	X1.4	0, 674		
	X1.5	0, 643		
	X1.6	0, 551		
	X1.7	0, 554		
X2	X2.1	0, 550	0, 659	Valid dan reliable
	X2.2	0, 742		
	X2.3	0, 694		
	X2.4	0, 603		
	X2.5	0, 689		
X3	X3.1	0, 403	0, 694	Valid dan reliable
	X3.2	0, 666		
	X3.3	0, 699		
	X3.4	0, 464		
	X3.5	0, 500		
	X3.6	0, 364		
	X3.7	0, 701		
	X3.8	0, 681		
Y	Y1.1	0, 473	0, 750	Valid dan reliable
	Y1.2	0, 660		
	Y1.3	0, 632		
	Y1.4	0, 642		
	Y1.5	0, 414		
	Y1.6	0, 681		
	Y1.7	0, 630		
	Y1.8	0, 486		
	Y1.9	0, 486		
	Y1.10	0, 426		

Source: SPSS Output (2023)

The classic assumption test includes the normality test, heteroscedasticity test, and multicollinearity test. The normality test aims to determine the distribution of data in the variables used in the study. Data suitable for use in research is data that has a normal distribution. In this study, to test the normality of the data, the Normal P-P Plot of Regression Standardized Residual graph is used. Based on Figure 1, it can be stated that the regression model assumes normality because the data is spread around the diagonal line and follows its direction. Meanwhile, Figure 2 of the Scatterplot graph shows that the points generated are formed randomly, do not form a particular pattern, and

the direction of distribution is above or below the number 0 on the Y-axis. This indicates that there is no heteroscedasticity in the regression model, making it a feasible choice for use.

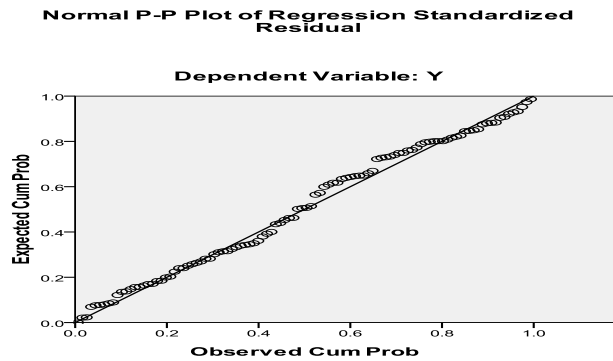


Figure 1. Data Normality Test Results

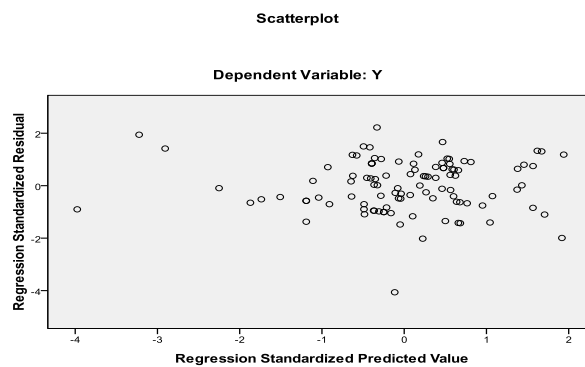


Figure 2. Heteroscedasticity Test Results

A multicollinearity test was conducted to determine if the regression model identified any link among the independent variables. In the multicollinearity test, the decision-making process relies on examining a tolerance value greater than 0.10 and a VIF value less than 10.00. These criteria indicate the absence of multicollinearity in the data being tested. The variables of equipment competency, internal control system, and utilization of information technology in Table 4 have a Tolerance value of more than 0.10 and a VIF (Variance Inflation Factor) of less than 10.00. Therefore, the absence of multicollinearity symptoms in the multiple linear regression equation model indicates that the data can be utilized for this research. The next stage is hypothesis testing, which uses multiple linear regression analysis. Multiple linear regression analysis is used to find out how the dependent variable can be predicted using two or more independent variables as predictor factors.

Table 4. Multicollinearity Test Results

No.	Research variable	Collinearity Statistics	
		Tolerance	VIF
1	Apparatus Competence (X_1)	0,804	1,243
2	Internal Control System (X_2)	0,914	1,094
3	Utilization of Information Technology (X_3)	0,812	1,232

Source: SPSS Output (2023)

Table 5. Results of Multiple Linear Regression Analysis (Coefficients^a)

No.	Independent Variable	Regression Coefficients	t-calculated	Sig.	r-partial
1.	X_1	-0,104	-1,164	0,247	-0,116
2.	X_2	0,259	3,737	0,000	0,350
3.	X_3	0,153	2,056	0,042	0,201
Constant = 3,085		R Square = 0,176			
Multiple-R = 0,420		Sig. F = 0,000			
F _{calculated} = 7,128		α = 0,05			

Source: SPSS Output (2023)

The results of multiple linear regression analysis show that the multiple linear regression equation obtained in this study is:

$$Y = 3,085 - 0,104X_1 + 0,259X_2 + 0,153X_3$$

The constant value (a) of 3.085 indicates that when the independent variables (X_1 , X_2 , and X_3) are zero, the resulting accountability is also 3.085. The regression coefficient for apparatus competency (b_1) is -0.104, indicating a negative relationship. This means that the value of the Y variable will decrease by -0.104. A coefficient with a negative sign indicates a relationship in the opposite direction between the apparatus competency variable (X_1) and the accountability variable (Y). The lower the competence of the apparatus, the greater the accountability in managing village fund allocation will be. The internal control system regression coefficient (b_2) is 0.259 and has a positive sign. This means that the value of the Y variable will increase by 0.259. A coefficient with a positive sign indicates a unidirectional relationship between the internal control system (X_2) and the accountability variable (Y). The higher the internal control system, the greater the accountability in managing village fund allocation. The regression coefficient for information technology utilization (b_3) is 0.153, indicating a positive relationship. This means that the value of the Y variable will increase by 0.153. The coefficient with a positive sign indicates a unidirectional relationship between the information technology utilization variable (X_3) and the accountability variable (Y). The higher the use of information technology, the greater the accountability in managing village fund allocation.

The results of the ANOVA test (Analysis of Variance) or F-test obtained an F-count value of 7.128 > F-table of 2.70, and the significance level was smaller than the 5% level of disbelief ($0.000 < 0.05$). These results indicate that the simultaneous effect of variable X (apparatus competency, internal control system, and use of information technology) has a positive and significant impact on variable Y (accountability). Next, a correlation coefficient test is conducted to determine the degree of closeness between the independent and dependent variables. The value of the simultaneous correlation coefficient (Multiple R) in this study is 0.420, indicating a moderate correlation between the independent variables (apparatus competency, internal control system, and use of information technology) and the dependent variable (accountability). The overall influence of the independent variables is indicated by the R-squared value, which is 0.176. This means that the three independent variables (apparatus competency, internal control system, and use of information technology) account for 17.6% of the variation in the dependent variable (accountability). In contrast, the remaining 82.4% is influenced by other variables not examined in this research.

Discussion

The findings from testing the initial hypothesis suggest that proficiency in using the equipment has a statistically negligible and detrimental impact on the responsibility of village governments in overseeing the allocation of village funds in the Fak-Fak Regency. In this instance, the current hypothesis diverges from the previously proposed one, resulting in the rejection of the initial hypothesis in this study. A negative value signifies an inverse link between the apparatus competency and accountability variables. This implies that as the competence of the apparatus decreases, the level of accountability in controlling village money allocation will also drop. The authorities' need for more competency in managing village money allocation is primarily due to their limited knowledge and expertise. The limited understanding of village officials is evident from their educational background. Most respondents have completed their high school or vocational school education (SMA/SMK). Furthermore, the expertise of village officials is also a contributing factor. Consequently, the lack of competence among village officials will impact the accountability and transparency of the village government. The proficiency of the apparatus is a crucial consideration, given that competency is an internal component of significant importance. Research indicates that village government officials need to enhance their ability to manage substantial village budget allocations effectively. The respondents' responses corroborate this, as they generally showed a neutral stance towards various statements concerning their knowledge and proficiency in handling village money allocations. The findings of this study align with those of Widyatama et al. (2017), which demonstrate that the

competence of personnel has a minor impact on the accountability of managing village funds. Nevertheless, this research contradicts the findings of previous studies conducted by (Atiningsih, 2019; Zulkifl et al., 2021), which demonstrate that proficiency in handling equipment has a favorable and substantial impact on the accountability of village fund management.

The testing of the second hypothesis demonstrates that the internal control system has a noteworthy and constructive impact on the responsibility of village governments in overseeing the allocation of village funds in the Fak-Fak Regency. Therefore, the study hypothesis is confirmed. A positive result signifies a unidirectional correlation between the internal control system variable and the accountability variable. This implies that as the internal control system improves, there will be a corresponding increase in accountability for managing village money allocation. Diarespati (2017) asserts that the execution of tasks inside a government, including planning, supervision, and accountability, should be conducted systematically, regulated, efficiently, and effectively. Therefore, it is necessary to establish a system that can ensure sufficient assurance regarding the efficient and successful execution of tasks within a government agency. This system should also ensure reliable financial management reporting, asset security, and compliance with statutory rules. The name of this system is the Internal Control System. The internal control system plays a significant role in establishing accountability in financial management. Specifically, when the government exercises control, it can effectively oversee the financial management operations conducted by the village government and reduce the occurrence of fraudulent practices (Wardana et al., 2017). An internal control system has the potential to impact the village government's internal decision-making process and provide a connection to responsibility in the management of local money. The findings of this study align with previous research conducted by (Sari, 2018; Widyatama et al., 2017), demonstrating that the internal control system has a favorable and substantial impact on the accountability of financial management of village funds. Contrary to Santoso's (2016) findings, this research does not support the notion that the internal control system has a significant and favorable impact on regional financial accountability.

The findings from testing the third hypothesis indicate that the utilization of information technology has a favorable and noteworthy impact on the accountability of village governments in overseeing the allocation of village funds in the Fak-Fak Regency. In this instance, a disparity exists between the current scenario and the previously posited hypothesis, leading to the rejection of the initial hypothesis in this investigation. A positive value signifies a one-way connection between information technology utilization and accountability variables. This implies that as the utilization of information technology increases, the level of responsibility in managing village money allocation will also grow. Sugiarti (2017) suggests that the use of information technology, specifically computers, helps village administrators manage village records effectively. This computer serves as a tool to assist in preparing financial reports for the village authority. To speed up the data input process, village officials require a more efficient method than manual techniques. Using this computer offers the benefit of enhanced precision and exactness in data processing outcomes, hence mitigating the occurrence of errors. In addition to the available computer equipment, other factors can hinder the effective and efficient use of information technology. Specific surveyed locations still need to implement a computer network with sufficient internet capacity. Hence, it is imperative to enhance and optimize computer network infrastructure (internet) to facilitate the acquisition and retrieval of diverse information about managing village fund allocations, which village communities can readily access. The findings of this study are consistent with previous research conducted by (Aulia et al., 2018; Sugiarti & Yudianto, 2017), demonstrating that the utilization of information technology has a favorable and substantial impact on the accountability of village budget administration. Nevertheless, this research contradicts the findings of Santoso (2016), who demonstrated that the use of information technology has a favorable, albeit inconsistent, impact on regional financial accountability.

Conclusion

Skill in using equipment has a detrimental but statistically negligible impact on village government responsibilities in overseeing village fund allocation. This indicates that as competence in using equipment decreases, the level of accountability in controlling village fund allocation also decreases. This highlights the need to enhance the competency of village officials in managing substantial village fund allocations. The internal control system has a significant and positive impact on the village government's responsibility in overseeing the allocation of village funds in the Fak-Fak Regency. This highlights the significance of the internal control system in ensuring accountability in financial management. Information technology has a positive and significant impact on the village government's responsibility in overseeing the allocation of village funds in the Fak-Fak Regency. Information technology, particularly computers, enables village administrators to manage village documents effectively, increase accuracy, and minimize errors in data processing.

The practical implications of the research results are the need for serious attention to increasing competence, implementing an effective internal control system, and optimizing the use of information technology in managing village funds. For the village government in Fak-Fak Regency, this highlights the importance of investing in training and skills development for village employees to manage village funds more efficiently and accurately. Additionally, there is a need to repair and upgrade the information technology infrastructure, including computer networks and internet access, to facilitate access to the information necessary for informed decision-making. Theoretically, these findings suggest that, in the context of local-level financial management, factors such as employee competency, internal control systems, and the use of information technology play a crucial role in determining the level of accountability and transparency.

This illustrates the complexity of organizational dynamics in managing their financial resources. In addition, the results of this study provide further insights into the literature on financial management at the village level, highlighting the importance of local context and unique characteristics that influence financial management practices.

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