

# The Role of Apparatus Competence, Community Participation and Control Systems on Village Fund Financial Accountability

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## ARTICLE INFO



ISSN: 2620-6196

Vol. 7 Issues 1 (2024)

### Article history:

*Received - June 19, 2024*

*Revised - June 30, 2024*

*Accepted - July 14, 2024*

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### Keywords:

*Apparatus Competence; Community Participation; Internal Control System; Village Fund Financial; Accountability*

## ABSTRACT

This study is associative research, which aims to analyze, identify and explain the role of apparatus competence, community participation and control systems on financial accountability of village funds in Mamberamo Raya Regency. The amount of data used in the research was 84 respondents or 70.00% of the total population is 120 consisting of village officials, community leaders and stakeholders in the Greater Mamberamo Regency environment, with a sampling technique using the Simple Random Sampling type Probability Sampling technique. The main data source for this research was obtained through distributing questionnaires to all respondents. The statistical method used to test the hypothesis is multiple linear regression analysis using SPSS. Based on partial and simultaneous test results, it was found that apparatus, community participation and control systems had a positive and significant effect on financial accountability of village funds in Mamberamo Raya Regency. This study not only highlights the dynamics within the Mamberamo Raya District Government but also the efforts of the Greater Mamberamo District Government to increase efficiency, transparency and accountability in managing village funds, as well as improving the performance of village officials.

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## INTRODUCTION

Accountability in regional financial management in Papua Province is essential, especially in the context of the expansion of new autonomous regions (DOB), which aims to improve public services, regional development, and community empowerment. The regional expansion brings challenges in managing the associated local finances, where accountability becomes the cornerstone to ensure transparency and the effective and efficient use of financial resources for the welfare of the Papuan people. The process of DOB expansion impacts budget allocations, resulting in a decrease in revenue for the parent Papua Province. At the same time, the DOBs acquire full responsibility for managing budget allocations to maintain balanced development across the region. Special autonomy in Papua, regulated in Law No. 21 of 2001 and Law No. 35 of 2008, aims to strengthen local government by considering each region's specificities. This concept includes granting additional authority, greater allocation of funds, and particular policies based on the reality of Papua. The implementation of special autonomy aims to improve people's welfare, overcome development disparities, and strengthen national integration. Expanding new regions (DOB) in Papua is also part of the government's strategy to bring public services closer to the community, aiming to accelerate development and reduce regional disparities.

The implementation of special autonomy in Papua depends on the competence of the apparatus, community participation, and an interrelated control system, particularly in the context of financial management at the village level. The competence of the local government apparatus in Papua is the primary key to implementing special autonomy well. The successful implementation of special autonomy depends not only on the understanding of regulations and policies but also on the ability of the apparatus

to implement and manage these aspects appropriately. In the context of financial accountability, village funds require qualified expertise in planning, budgeting, reporting, and financial supervision. However, research shows that the competence of local officials in Papua still needs to be improved (Sudarman, 2020). Accountability issues in managing operational assistance funds (Matani & Bleskadi, 2022) These factors collectively contribute to the need for more competence of local apparatus in Papua. Some apparatuses do not need an adequate understanding of good financial governance, which makes the financial administration process in the village complex difficult. Training and human resource development efforts must be conducted continuously to improve the apparatus's competence. This increase in competence will assist the apparatus in managing finances transparently and with accountability based on the principles of special autonomy. Various studies have explored the impact of village apparatus competencies on village financial management, with mixed results. (Santoso et al., 2022) Moreover, (Indraswari & Rahayu, 2021) found a positive and significant influence between competencies on accountability, while (Sari & Aji, 2020) and (Safelia et al., 2022) did not find a significant influence between competencies on village financial management. (Ardiansyah & Sriyono, 2021) Research (AnikRahma et al., 2022) and (Pongantung et al., 2022) also found that competence significantly positively affects Village performance but does not impact Village financial management accountability. These mixed findings suggest that the relationship between competency and village financial administration is complex and may be influenced by other factors.

The second important factor is community participation. Special autonomy relies on local government policies and involves the community's decision-making. In the context of village financial administration, community participation is essential in ensuring accountability and transparency in village financial management. Community participation is not only limited to providing input during planning or budgeting but also involves monitoring and evaluating policy implementation. Research shows that community involvement can improve understanding and compliance with financial administration processes at the village level. Community involvement has consistently improved understanding and compliance with financial administration processes at the village level. Various studies have found a positive impact of community participation on the accountability of village fund management (Zeho et al., 2020); (Baihaqi et al., 2023); (Muhrayani et al., 2021); (Sofia & Fitriyah, 2022);, (Pilianti et al., 2021); (Yusar & Mulyani, 2020) and (Anjani et al., 2020) These studies highlight the role of community participation in improving the effectiveness of village fund management, with factors such as the competence of village officials, organizational commitment, and the use of information technology also playing an important role. Community participation has a significant and positive impact on financial accountability in villages (Baihaqi et al., 2023; Rukmiyati et al., 2023; Sagala et al., 2023; Sofia & Fitriyah, 2022; Zeho et al., 2020) This is evident from studies in various regions in Indonesia, where community involvement is shown to influence the effectiveness of financial management, particularly in the context of village fund management. These studies also highlight the role of other factors, such as good governance, financial management, and human resource quality, which contribute to improved financial accountability when combined with community participation.

Various studies have explored the impact of community participation on financial accountability in villages. However, (Polinto and Muhammad, 2022) and (Baihaqi et al., 2023) found that accountability, transparency, and participation positively affect village financial management, but the impact of community participation still needs to be improved. (Rukmiyati et al., 2023) Emphasized the need to increase community participation and responsiveness in local financial management, and Rukmiyati also highlighted the mediating role of community participation in the relationship between accountability and transparency. Various studies have explored the relationship between community participation and financial accountability in village government, with mixed results. (Rukmiyati et al., 2023) Moreover, (Polinto & Muhammad, 2022) found a significant positive relationship, while (Diansari et al., 2022); (Widiawati et al., 2022); (Yudastio & Azriya, 2022) and (Riandita & Wirasedana, 2021) found no

significant relationship. (Suwito & Jannang, 2022) They highlighted the importance of transparency and accountability in underdeveloped villages. These studies suggest that the relationship between community participation and financial accountability is complex and can be influenced by various factors.

Previous research found a positive relationship between control systems and village financial accountability. Competence and internal control systems have been identified as critical factors in improving financial management accountability (Saad & Damayanti, 2020) and (Rosario & Manabulu, 2020). Other research findings show the importance of an effective control system in promoting financial accountability at the village level (Ardianti et al., 2022); (Pilianti et al., 2021); and (Sugiharti & Hariani, 2021). However, research by Atmadja (2021) and Purbasari (2017) found that accountability only partially affects the successful management of village funds, which suggests a more complex relationship. Prayogo (2020) also found that implementing a control system for financial accountability in local governments plays a vital role in village financial administration; the impact of accountability on overall performance has many differences that need to be developed in further research. Previous studies emphasize the importance of apparatus competency development, community participation, and control systems in maintaining financial administration accountability in Indonesian regions with exceptional autonomy, which is supported by empirical evidence regarding the urgency of these factors. Conversely, other studies have shown that the lack of apparatus competency development, community participation, and effective control systems can be a significant cause of financial problems at the local level. The sustainability of special autonomy in Papua depends on the effective integration of apparatus competence, community participation, and control systems in village financial administration. Collaboration between the central government, local government, and local communities is needed to overcome these constraints. By strengthening this foundation, it is hoped that special autonomy in Papua can have a more positive and sustainable impact on regional development and the welfare of local communities. Various studies have explored the factors that influence the accountability of village financial administration. (Muhrayani et al., 2021), (Pilianti et al., 2021), and (Santoso et al., 2022) found that the competence of village officials positively affects accountability, with (Pilianti et al., 2021) and (Santoso et al., 2022) also highlighting the role of community participation. However, (Indriasih & Sulistyowati, 2022) and (Riandita & Wirasedana, 2021) found that competence does not significantly affect accountability, with (Riandita & Wirasedana, 2021) instead emphasizing the importance of internal control and prosocial behavior. The effect of the internal control system on accountability is still mixed, with (Budiana et al., 2019) and (Cahyani et al., 2022) finding a positive effect, while (Uyob et al., 2022) found that the internal control system did not significantly affect accountability.

Based on initial observations made related to the condition of Village Fund management in Mamberamo Raya Regency, there are still frequent problems; the non-implementation of in-depth village financial accountability involves a series of limitations that are closely related to the competence of the apparatus, community participation, and control systems. Limited competence in the knowledge and skills of village officials is a significant challenge, where a lack of understanding of accounting practices and financial management can be detrimental to the reporting process. Meanwhile, low community participation can create gaps in the monitoring and evaluation of village finances. At the same time, control systems that need to be integrated and linked to modern technology can hinder transparency and efficiency. Based on the background of the phenomena that occur in efforts to optimize the accountability of village financial management and the existence of several differences in the results of previous studies, the authors raised research with the research title: "The Role of Apparatus Competence, Community Participation and Control Systems on the Financial Accountability of Village Funds in Mamberamo Raya Regency" This research is a follow-up research conducted by (Indriasih & Sulistyowati, 2022) which examines the Role of Commitment, Competence, Internal Control System, Transparency and Accessibility in Predicting the Accountability of Village Fund Management in Petarukan District, Pemalang Regency. While this research was conducted in 60 villages in 8 districts in Mamberamo Raya

Regency in 2024, this study added the variable of community participation, which previous researchers did not study. The research includes an interdisciplinary approach involving public administration, accounting, and sociology to comprehensively understand the factors that influence financial accountability at the village level using the SPSS analysis tool.

A competent person will work efficiently, quickly, and intuitively with his knowledge and skills. With his experience, he can minimize errors so the quality of financial statement information will be maintained. According to Cheng et al. (2002), competence is someone who knows (education, expertise, and experience) and ethical behavior at work. Cheng et al. (2002) state that competence includes four components: functional expertise, broad sector perspective, leadership qualities, and personal attributes. This aligns with Afiah (2004), who states that the components of competence include knowledge, experience, and leadership qualities in the form of subjective ethics and objective ethics and skills. Knowledge is obtained from education, expertise, and training. The adequate quantity and quality of the apparatus will increase the value content of information in local government financial reporting. The quality of the regional apparatus in implementing the accounting system can cause obstacles if the understanding of the application of accounting knowledge needs to be higher. This shows that the excellent quality of local apparatus will improve the quality of local government financial reports. Various studies have explored the impact of village apparatus competence on village financial management, such as research (Santoso et al., 2022) and (Indraswari & Rahayu, 2021) found a positive and significant influence between competence and accountability for village financial management. Based on the theoretical review and the results of previous research, the first hypothesis proposed is:

***H<sub>1</sub>: Apparatus competence affects the financial accountability of village funds.***

To realize the village order to run according to the objectives and democracy can be supported by high community participation. In addition, a high level of participation can increase the potential of village resources. Cooperation between community participation and the village government can organize regular village development to improve the quality of life of the village community. The increasing economic growth that affects people's lives forces them to play an essential role in development (Soetomo, 2006). Sanoff (2000) argues that the main objectives of participation are to involve the community in the decision-making process, give the community voting rights in the decision-making process, encourage and involve the community, and unite goals. In line with the research conducted, this is evident from various studies that found a positive impact of community participation on the accountability of village fund management such as the results of research (Zeho et al., 2020); (Baihaqi et al., 2023); (Muhrayani et al., 2021); (Sofia & Fitriyah, 2022); (Pilianti et al., 2021); (Yusar & Mulyani, 2020) and (Anjani et al., 2020) These studies highlight the role of community participation in increasing the effectiveness of village fund management. Based on the theoretical review and the results of previous research, the second hypothesis proposed is:

***H<sub>2</sub>: Community participation affects the financial accountability of village funds.***

Internal control is a procedure, plan, method, and policy established to assure operational effectiveness and efficiency, security of assets, reliability in financial reporting, compliance with laws, and others (Mukarramah, 2024; Ahmad & Muslim, 2024). The Control System is a natural step by the government in providing a fiber reference for local governments so that financial management can be carried out accountable and transparently (Nurlillah, 2014). Based on Government Regulation (PP) Number 60 of 2008, article 1, paragraph 1 concerning the government control system, the control system is an integral process of continuous actions and activities carried out by the leadership and all employees to provide adequate assurance of achieving organizational goals. Previous studies have found a positive

relationship between control systems and village financial accountability. Competence and internal control systems have been identified as critical factors in improving financial management accountability (Saad & Damayanti, 2020) and (Rosario & Manabulu, 2020). Other research findings show the importance of an effective control system in promoting financial accountability at the village level (Ardianti et al., 2022); (Pilianti et al., 2021); and (Sugiharti & Hariani, 2021). Based on the theoretical review and the results of previous research, the third hypothesis proposed is:

***H<sub>3</sub>: The Effect of Control Systems on Village Fund Financial Accountability.***

Based on Presidential Instruction Number 7 of 1999, accountability is a form of individual responsibility in managing the wealth or assets given to achieve organizational goals through performance accountability reports that are reported periodically. Mardiasmo (2018), accountability is a form of obligation to report the success or failure to account for the implementation of organizational performance in achieving the goals that have been designed. The management of village funds is the supervision of something in the implementation process to achieve goals. Management as a management function includes planning, implementing, organizing, and controlling to achieve work efficiency—Minister of Home Affairs Regulation Number 113 of 2014 concerning village financial management. Various research results have explored the factors that influence the accountability of village financial administration. (Muhrayani et al., 2021), (Pilianti et al., 2021), and (Santoso et al., 2022) found that the competence of village officials has a positive effect on accountability, with (Pilianti et al. 2021) and (Santoso et al., 2022) also highlighting the role of community participation. (Budiana et al., 2019) and (Cahyani et al., 2022) found a positive influence on accountability. Based on the theoretical review and the results of previous research, the fourth hypothesis proposed is:

***H<sub>4</sub>: Apparatus competence, budget target clarity and internal control systems simultaneously affect the financial accountability of village funds.***

## **RESEARCH METHOD**

This associative research aims to analyze, identify, and explain the role of apparatus competence, community participation, and control systems on the financial accountability of village funds in the Mamberamo Raya Regency. The population in this study was 120 respondents in 60 villages in 8 districts of Mamberamo Raya Regency. Researchers used random sampling techniques with the Slovin method to determine the sample size. After calculation, the number of samples used was 84 respondents, or 70.00% of the total population. The data collection process will involve a questionnaire instrument as a primary data source. The results of filling out the questionnaire are measured using a Likert scale where each answer has a score of 5 (SS = Strongly Agree), score 4 (S = Agree), score 3 (KS = Less Agree), score 2 (TS = Disagree) and score 1 (STS = Strongly Disagree). The data that has been collected will be analyzed through several stages of testing. The first stage is to conduct a descriptive statistical test. The second stage is the data quality test (a validity and reliability test). The third stage is the classical assumption test (normality, heteroscedasticity, and multicollinearity tests). The fourth stage is to test all hypotheses proposed in this study, which will be proven through partial tests (t test), (f test), simultaneous test, and coefficient of determination test.

**Table 1. Research Variable Indicators**

No	Variable	Indicator	Scale
1.	Village Fund Financial Accountability	<ul style="list-style-type: none"> <li>Honesty and openness of information</li> <li>Compliance in reporting</li> <li>Appropriateness of Procedures</li> <li>Accuracy of Report Submission</li> </ul>	Likert
2.	Apparatus Competence	<ul style="list-style-type: none"> <li>Knowledge</li> <li>Skills</li> <li>Experience</li> </ul>	Likert
3.	Internal Control System	<ul style="list-style-type: none"> <li>There is a forum to accommodate participation</li> <li>The ability of the community to be involved in the process</li> <li>There is access for the public to express opinions</li> </ul>	Likert
4.	Community Participation	<ul style="list-style-type: none"> <li>Environment</li> <li>Control</li> <li>Risk assessment</li> <li>Control activities</li> <li>Information and communication</li> <li>Control Monitoring</li> </ul>	Likert

*Source: SPSS Output*

## RESULTS AND DISCUSSION

Respondents in this study were village officials who had authority in managing the Village Fund, community leaders, Village Heads, DPRD members, Inspectorates, related agencies, and stakeholder stakeholders. The total population in this study was 120 respondents from 60 villages in 8 districts within the Regional Government of Mamberamo Raya Regency, Papua Province. From the results of distributing questionnaires, the number used in this study was 84 respondents or 70.00% of the total population, where 36 village villages cannot be reached by road using airplanes, and there are several other villages that a considerable distance and security considerations cannot reach. Of the 84 questionnaires distributed, they were divided into several respondents, including 42 respondents who were village officials, 24 respondents from community leaders/village heads, five respondents from BPPKAD Mamberamo Raya Regency, four respondents from the Village Empowerment Office, three respondents from the Inspectorate and six respondents were members of the Mamberamo Raya Regency DPRD, as shown in table 2.

**Table 2. Data Demografi**

Variable	Measurement	n	%
Gender	Man	68	80,95
	Woman	16	19,05
Age	< 20 Tahun	3	3,57
	21 – 29 Year	22	26,19
	30 – 39 Year	19	22,62
	40 – 49 T Year	34	40,48
	> 50 Year	6	7,14
	Doctoral	4	4,76
Education Level	Magister	21	25,00
	Bachelor	2	2,38
	Diploma III	27	32,14
	Senior High School	14	16,67

*Source: SPSS Output*

Based on the table 2, out of 84 respondents who became research subjects, the majority of the gender is male, with 68 people, and there are 16 women. Regarding age distribution, there were three respondents aged under 20 years, 22 respondents aged between 21 to 29 years, 19 respondents aged between 30 to 39 years, 34 respondents aged between 40 to 49 years, and six respondents aged over 50 years. In terms of education, four respondents have a doctoral degree (S3), 21 respondents have a master's degree (S2), two respondents have a bachelor's degree (S1), 27 respondents have a Diploma III degree, and 14 respondents have a high school educational background or equivalent.

The first stage is descriptive statistical analysis. Descriptive statistical data aims to display relevant information contained in the data. Researchers use descriptive statistics to provide an overview or description of data seen from the range, minimum, maximum, sum, and average. Based on the table 3, from a total of 84 data, the Apparatus Competency variable (X1) has a maximum value of 5.00 and a minimum value of 2.00, with an average of 3.9048 and a standard deviation of 0.72176. The Community Participation variable (X2) shows a maximum value of 5.00 and a minimum value of 3.00, with an average of 3.9524 and a standard deviation of 0.61907. The Control System variable (X3) has a maximum value of 5.00 and a minimum value of 2.00, with an average of 4.2500 and a standard deviation of 0.67440. Meanwhile, the Village Fund Financial Accountability variable (Y) has a maximum value of 5.00 and a minimum value of 3.00, with an average of 4.1786 and a standard deviation of 0.64305.

The second stage is the research data instrument test, which consists of validity and reliability tests. The instrument is said to be good if it meets the main requirements: valid (valid) and reliable (reliable). In this study, to determine the validity of a variable, testing was carried out using the Validity Analysis technique with a correlation value above 0.30. Based on Table 4, it can be concluded that all statement items on the Village Fund Financial Accountability variable (Y), Apparatus Competence (X1), Community Participation (X2), and Internal Control System (X3) have a calculated  $r$  value more significant than the specified  $r$  table value (0.2146). This shows that the questionnaire data used in the study has proven valid and can accurately reveal the data and variables studied. In addition, the reliability test results show that each variable has a reasonably high Cronbach's alpha value. The Village Fund Financial Accountability variable has a Cronbach's alpha value of 0.755, Apparatus Competence of 0.813, Community Participation of 0.800, and Internal Control System of 0.850. Therefore, the questionnaire data used in the study will remain reliable and consistent if repeated measurements are made.

The third stage is the classic assumption test, which consists of a normality test, a heteroscedasticity test, and a multicollinearity test. The normality test determines whether the regression model's confounding or residual variables have a normal distribution. The normality test method used is Kolmogorov-Smirnov. Based on table 5, the significance value of the Kolmogorov-Smirnov test is 0.132, c. Because this value is more significant than 0.05, it can be concluded that the research data is usually distributed. Furthermore, the heteroscedasticity test aims to determine whether there is an inequality of variance of the residuals between observations in the regression model. If the variance of the residuals remains constant, it is called homoscedasticity; if it varies, it is called heteroscedasticity.

**Table 3. Descriptive Analysis Results**

	N	Minimum	Maximum	Mean	Std. Deviation
Apparatus Competence	84	2,00	5,00	3,9048	0,72176
Community Participation	84	3,00	5,00	3,9524	0,61907
Internal Control System	84	2,00	5,00	4,2500	0,67440
Village Fund Financial Accountability	84	3,00	5,00	4,1786	0,64305
Valid N (listwise)	84				

*Source: SPSS Output*

**Table 4. Validity dan Reliability Test Result**

Variable	Item	R Calculated	R Estimated	Sig	Cronbach Alpha	Info
Village Fund Financial Accountability	Y <sub>1</sub>	0,483	0,2146	0,000	0,755	Valid dan reliable
	Y <sub>2</sub>	0,559	0,2146	0,000		Valid dan reliable
	Y <sub>3</sub>	0,563	0,2146	0,000		Valid dan reliable
	Y <sub>4</sub>	0,544	0,2146	0,000		Valid dan reliable
	Y <sub>5</sub>	0,482	0,2146	0,000		Valid dan reliable
	Y <sub>6</sub>	0,615	0,2146	0,000		Valid dan reliable
	Y <sub>7</sub>	0,489	0,2146	0,000		Valid dan reliable
	Y <sub>8</sub>	0,550	0,2146	0,000		Valid dan reliable
	Y <sub>9</sub>	0,554	0,2146	0,000		Valid dan reliable
	Y <sub>10</sub>	0,539	0,2146	0,000		Valid dan reliable
Apparatus Competence	X <sub>1.1</sub>	0,713	0,2146	0,000	0,813	Valid dan reliable
	X <sub>1.2</sub>	0,656	0,2146	0,000		Valid dan reliable
	X <sub>1.3</sub>	0,796	0,2146	0,000		Valid dan reliable
	X <sub>1.4</sub>	0,672	0,2146	0,000		Valid dan reliable
	X <sub>1.5</sub>	0,672	0,2146	0,000		Valid dan reliable
	X <sub>1.6</sub>	0,526	0,2146	0,000		Valid dan reliable
	X <sub>1.7</sub>	0,371	0,2146	0,001		Valid dan reliable
	X <sub>1.8</sub>	0,496	0,2146	0,000		Valid dan reliable
	X <sub>1.9</sub>	0,493	0,2146	0,000		Valid dan reliable
Community Participation	X <sub>2.1</sub>	0,756	0,2146	0,000	0,800	Valid dan reliable
	X <sub>2.2</sub>	0,594	0,2146	0,000		Valid dan reliable
	X <sub>2.3</sub>	0,691	0,2146	0,000		Valid dan reliable
	X <sub>2.4</sub>	0,535	0,2146	0,000		Valid dan reliable
	X <sub>2.5</sub>	0,355	0,2146	0,001		Valid dan reliable
Internal Control System	X <sub>3.1</sub>	0,540	0,2146	0,000	0,850	Valid dan reliable
	X <sub>3.2</sub>	0,512	0,2146	0,000		Valid dan reliable
	X <sub>3.3</sub>	0,758	0,2146	0,000		Valid dan reliable
	X <sub>3.4</sub>	0,715	0,2146	0,000		Valid dan reliable
	X <sub>3.5</sub>	0,553	0,2146	0,000		Valid dan reliable
	X <sub>3.6</sub>	0,621	0,2146	0,000		Valid dan reliable

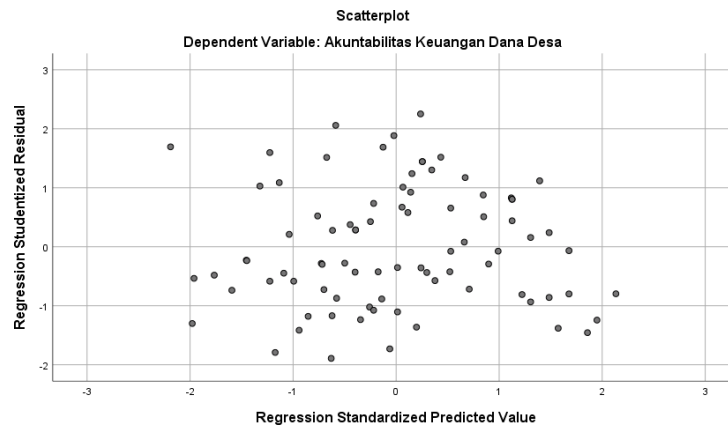
*Source: SPSS Output*

**Table 5. Kolmogorof-Smirnov Test Result**

Unstandardized Residual		
N		84
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.74372706
Most Extreme Differences	Absolute	.102
	Positive	.102
	Negative	-.052
Test Statistic		.102
Asymp. Sig. (2-tailed)		.132 <sup>c</sup>

*Source: SPSS Output*





**Figure 1. Heteroscedasticity Test Results**

In Figure 1, the scatterplot graph above shows that the data points are spread above and below the number 0 on the Y-axis. This indicates that there is no heteroscedasticity in the regression model.

Furthermore, the multicollinearity test is carried out to test for correlation between independent variables in the regression model. In a good regression model, there should be no correlation between variables. The presence or absence of multicollinearity in the regression model can be seen from the tolerance value, and its opposite can be seen by looking at the variance inflation factor (VIF). A commonly used cut-off value is a tolerance value of 10. One way to test for multicollinearity can be seen from the Variance Inflation Factor (VIF). If the VIF value  $> 10$ , then multicollinearity occurs. From Table 6, the tolerance value for Apparatus Competence (X1) is 0.447, Community Participation (X2) is 0.379, and Control System (X3) is 0.733. These tolerance values are more significant than 0.10, and the VIF value for Apparatus Competence (X1) is 2.235, for Community Participation (X2) is 2.640, and for the Control System (X3) is 1.364. Therefore, it can be concluded that each independent variable has a VIF value  $\leq 10$  and a tolerance value greater than 0.05. This shows no symptoms of multicollinearity between the independent variables in the regression model.

**Table 6. Multikolinierity Test Result**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Apparatus Competence	0,447	2.235
	Community Participation	0,379	2.640
	Internal Control System	0,733	1.364

*Source: SPSS Output*

After the classical assumption test results and the overall results show that the regression model meets the classical assumptions, the next step is to evaluate and interpret the multiple regression model. Multiple linear regression tests are conducted to determine the functional relationship between independent variables and dependent variables. From table 7, the regression equation model can be obtained:

$$Y = 65,311 + 0,398X1 + 0,588X2 + 0,606X3 + e \dots(1)$$

The regression analysis results show that the Apparatus Competency variable (X1) significantly affects the Financial Accountability of the Village Fund, with a coefficient value of 0.398 and a significant

value of 0.001. This indicates that a one-unit increase in apparatus competence will increase Village Fund Financial Accountability by 0.398 units, with strong statistical significance. The Community Participation variable (X2) also significantly affects ASN performance, with a coefficient value of 0.588 and a significance value of 0.002. This indicates that a one-unit increase in community participation will increase Village Fund Financial Accountability by 0.588 units, with vital statistical significance. Meanwhile, the Control System variable (X3) also significantly affects Village Fund Financial Accountability, with a coefficient value of 0.606 and a significance value of 0.000. This indicates that a one-unit increase in the control system will increase Village Fund Financial Accountability by 0.606 units, with vital statistical significance. Thus, the Apparatus Competence, Community Participation, and Control System significantly influence the Financial Accountability of the Village Fund within the District of Mamberamo Raya Regency.

**Table 7. Multiple Linear Regression Test Results and t Tests**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Info
	B	Std. Error	Beta			
(Constant)	5.311	2.599		2.043	0,044	
1 Apparatus Competence	0,398	0,113	0,315	3.521	0,001	Significant
Community Participation	0,588	0,186	0,307	3.155	0,002	Significant
Internal Control System	0,606	0,106	0,398	5.700	0,000	Significant

*Source: SPSS Output*

The F statistical test shows whether all independent or independent variables included in the model have a joint influence on the dependent/dependent variable. The simultaneous regression test results can be seen in Table 8.

**Table 8. Simultaneous Test Results (F Test)**

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1 Regression		1555.589	3	518.530	66.390	.000 <sup>b</sup>
Residual		624.827	80	7.810		
Total		2180.417	83			

a. Dependent Variable: Village Fund Financial Accountability

b. Predictors: (Constant), Control System, Apparatus Competence, Community Participation

*Source: SPSS Output*

Based on Table 8, the calculated F value is  $66.390 > 2.74$  with a sig value (p-value) of 0.000. This shows  $0.000 < 0.05$ , so the sig value meets the required conditions ( $\alpha = 0.05$ ). Thus,  $H_a$  is accepted, and  $H_o$  is rejected, so it can be concluded that the Control System (X1), Apparatus Competence (X2), and Community Participation (X3) together (simultaneously) have a significant effect on Village Fund Financial Accountability.

Furthermore, the coefficient of determination analysis was carried out to determine the magnitude of the influence of leadership, work motivation, and work environment on nurse performance. The test results are in Table 9.

**Table 9. Coefficient of Determination  
Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.845 <sup>a</sup>	.713	.703	2.79470	1.919

a. Predictors: (Constant), Control System, Apparatus Competence, Community Participation

b. Dependent Variable: Village Fund Financial Accountability

*Source: SPSS Output*

The table above shows that the Adjusted R<sup>2</sup> value is 0.703. This shows that the percentage contribution of the independent variables Control System, Apparatus Competence, and Community Participation to the dependent variable Village Fund Financial Accountability is 70.3%. In comparison, the remaining 29.7% is influenced or explained by other variables.

## DISCUSSION

### *The Effect of Competence on Village Fund Financial Accountability.*

The results of this study indicate that the competence of the apparatus significantly affects the financial accountability of village funds within the Mamberamo Raya District. This shows that competence significantly impacts the management of village funds. This shows how important the competence of an apparatus is in carrying out the work of its duties and responsibilities to improve the financial accountability of village funds within the District of Mamberamo Raya Regency, meaning that the higher the competence of the apparatus will increase the financial accountability of village funds in the management, distribution, and utilization of village fund allocations for the benefit of the Community and improve public services. Strong competence will help the apparatus more effectively carry out its duties, optimize public resources, and be transparently accountable to the public. Apparatus competence is the knowledge, skills, and abilities individuals or groups possess when carrying out their duties and responsibilities in government agencies. Performance accountability of government agencies has the responsibility and obligation to achieve the expected results, provide transparent and open reports, and be accountable for the use of public resources. The results of this study are in line with research (Santoso et al., 2022) and (Indraswari & Rahayu, 2021) found a positive and significant influence between competence on accountability, which is supported by research (AnikRahma et al., 2022) and (Pongantung et al., 2022) also found that competence has a positive and significant effect on accountability, 2022) also found that competence has a significant positive effect on Village performance. However, this research contradicts research (Sari & Aji, 2020) and (Safelia et al., 2022), which state that they did not find a significant influence between competence on Village financial management, while research (Ardiansyah & Sriyono, 2021) but does not have a definite impact on Village financial management accountability. These mixed findings indicate that the relationship between competence and village financial administration is complex and can be influenced by other factors.

### *The Effect of Community Participation on Village Fund Financial Accountability.*

The testing and analysis results show that community participation significantly affects the financial accountability of the Village Fund in the District of Mamberamo Raya Regency. The analysis results show that community participation has a maximum impact on increasing the financial accountability of the village fund. Community participation is one factor that influences the success of development programs and the development of village communities. Community participation is needed to realize village development based on the needs of village development efforts and the economic independence of the village community. Community participation is not only about involving the community in decision-making in every development program, but the community is also involved in

identifying problems and potential. With community participation, every development activity will succeed. They increased information transparency by providing transparent access to information related to the allocation of the use and realization of village funds to the community, including the publication of financial reports, activity plans, and evaluation results that the public can openly access. The importance of socialization and building communication communication to increase community understanding of their participation in managing village funds. Clear and persuasive Communication about community participation can motivate more active involvement in managing village funds. The results of this study are in line with research (Rukmiyati et al., 2023); (Polinto & Muhammad, 2022); (Riandita & Wirasedana, 2021) and (Suwito & Jannang, 2022) found a significant positive relationship between community participation and financial accountability of village funds, but this study is not in line with research (Diansari et al., 2022); (Widiawati et al., 2022); (Yudastio & Azriya, 2022) which shows that there is no significant relationship between community participation and financial accountability of village funds.

#### ***Effect of Control System on Village Fund Financial Accountability.***

The testing and analysis results show that the show system positively and significantly affects managing village funds within the Mamberamo Raya District. The control system for village governments is one of the control mechanisms that can be applied in village financial management; a control system that is organized within the central government and local governments can improve the quality of information and village financial reports as stipulated in Government Regulation Number 60 of 2008 concerning control over the implementation of government activities. Various key factors must be considered in improving the control system for managing village funds within the Mamberamo Raya District. First, developing clear procedures and policies is critical because documentation of standard operating procedures (SOPs) for each stage of village fund management, from submission to reporting, provides a strong foundation for a more effective control system. Clear segregation of duties and close supervision at each stage to prevent errors or potential misuse. Regular training for staff and officers involved in fund management is essential to improve their understanding of SOPs, risk management, and sound financial governance. In addition, regular evaluations of the control system need to be carried out to identify potential weaknesses and areas of improvement, ensure that the system is running, and correctly maintain reliability and accuracy in managing village funds. This study's results align with previous research (Saad & Damayanti, 2020) and (Rosario & Manabulu, 2020). found a positive relationship between the control system and financial accountability in the village supported by village research (Ardianti et al., 2022); (Pilianti et al., 2021); and (Sugiharti & Hariani, 2021), where the control system has been identified as a critical factor in improving the accountability of effective financial management in encouraging financial accountability at the village level. However, research by Atmadja (2021), Purbasari (2017), and Prayogo (2020) also found that the application of the control system to financial accountability in local governments had no impact on the financial accountability of Village funds, overall many differences need to be developed in further research.

#### ***The Effect of Apparatus Competence, Community Participation and Control Systems on Village Fund Financial Accountability.***

Based on the results of simultaneous testing (F test) shows that the competence of the apparatus, community participation, and control system together have a significant effect on the financial accountability of village funds in the District of Mamberamo Raya Regency, and this shows that of the three variables studied in this study, in general, they contribute to increasing the accountability of village funds in Mamberamo Raya Regency. Therefore, to increase the financial accountability of village funds, it is necessary to continue to do so by increasing the competence of the apparatus in developing knowledge and skills through training activities, increasing community involvement in preparing work programs and village development budgets, and optimizing supervision in the use of village funds, improving services

and trust in the Village Community in the District of Mamberamo Raya Regency. To improve the effective and sustainable management of village funds within the district of Mamberamo Raya Regency, the local government needs to pay special attention to maintaining the competence of the apparatus, community participation, and control systems so that the management of village funds can provide benefits to the community, the development of village facilities and infrastructure and the improvement of the community's economy. In addition, it is also necessary to improve the ability of resources to utilize information technology to help improve transparency and efficiency in the financial management of village funds through an integrated financial information system to monitor and track the use of village funds in real-time. By comprehensively implementing these efforts, local governments can strengthen the financial accountability of village funds through improved apparatus competencies, community participation, and strengthened control systems. These measures will help ensure that village funds are used effectively and efficiently to improve the welfare of local communities while minimizing the risk of fraud or abuse in the management of the Village Fund. The results of the study are in line with research (Muhrayani et al., 2021), (Pilianti et al., 2021) and (Santoso et al., 2022) found that the competence of village officials, community participation, and transparency has a positive effect on village financial accountability, other studies conducted (Pilianti et al., 2021) and (Santoso et al., 2022) also highlighted the role of village apparatus competence, community participation, and transparency, 2022) also highlight the role of community participation, control systems and the use of information technology which shows that the three variables simultaneously affect the accountability of village funds which is supported by research (Indriasih & Sulistyowati, 2022); (Riandita & Wirasedana, 2021); (Budiana et al., 2019); (Cahyani et al., 2022) and (Uyob et al., 2022).

## CONCLUSION

Based on the results of research and discussion, it can be concluded that Apparatus Competence, Community Participation, and Control Systems significantly affect the Financial Accountability of Village Funds in Mamberamo Raya Regency. This shows that strengthening the competence of village officials, increasing community participation in managing village funds, and implementing a sound control system can increase accountability in using village funds. Therefore, it is recommended that the government of Mamberamo Raya Regency continue to pay attention and increase efforts in improving the competence of the apparatus, encouraging community participation, and strengthening the control system to ensure efficient, transparent, and accountable management of village funds.

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