

ABSTRACT

The village government must take accountability as a responsibility to the community. Community trust in the village government can decrease because of the potential for irregularities in management of village funds. This research aims to analyze the influence of village apparatus competence, internal control system, integrity system, and leadership on accountability in village fund management.

The population in this study was from all villages in the districts of Skanto, Arso, Arso Barat, and Mannem. Purposive sampling was used to sample village officials related to village fund management, consisting of the village head, secretary, and treasurer. The collection of primary data was done using a questionnaire distributed directly to the respondents. Data analysis uses multiple linear regressions. Data processing uses SPSS 26.0 software.

Research shows that the competency of village officials and the internal control system has a positive and significant effect on accountability in managing village funds. On the other hand, the integrity system and leadership do not significantly affect the accountability of village fund management. This research implies that to increase the accountability of village fund management we should increase the competence of village officials and the internal control system.

Keywords: *Accountability, Competency, Internal Control System, Integrity System, and Leadership.*