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THE INFLUENCE OF TRANSPARENCY, ACCOUNTABILITY, AND MANAGERIAL COMPETENCE ON VILLAGE FUND MANAGEMENT (A Study in Villages Located in Pulubala District, Gorontalo Regency, Gorontalo Province)

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Abstract

This study aims to determine the influence of transparency, accountability, and managerial competence on the management of village funds in villages in Pulubala District, Gorontalo Regency. The method used in this study is a quantitative method using primary data obtained through the distribution of questionnaires to respondents. The sampling technique used is purposive sampling with the criteria of village officials directly involved in the management of village funds. The data analysis technique used in this study is multiple linear regression analysis with the assistance of the IBM SPSS Statistics 2026 program. Research results show that transparency does not have a significant effect on village fund management. Accountability also does not have a significant effect on village fund management. Meanwhile, managerial competence has a positive and significant effect on village fund management. Simultaneously, transparency, accountability, and managerial competence have a significant effect on village fund management.

Keywords: Transparency, Accountability, Managerial Competence, Village Fund Management

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INTRODUCTION

National Development in Indonesia is inseparable from the strategic role of villages as the smallest government unit that directly interacts with the community. Villages are an important entity within the government structure that have autonomy in regulating and managing the interests of their communities according to local conditions and potential (Sidik, 2015)The development paradigm that is currently evolving demands a shift in orientation from top-down development towards participatory development that is oriented towards community needs (bottom-up). This paradigm shift has consequences for the increasing importance of efforts to strengthen the capacity of village government apparatus as well as to enhance community involvement in every stage of development, including in the process of managing village finances.

Village financial management has become one of the crucial aspects in the administration of village governance. This has become even more important following the enactment of (Law Number 6 of 2014 on Vilages) which grants broader authority to villages in managing their governance and financial resources. As a follow-up to the Village Law, the central government allocates a substantial amount of village funds to each village in Indonesia. In 2015, the total national allocation of village funds reached IDR 20.7 trillion and continued to increase to IDR 72 trillion in 2022 (Ministry of Finance of the Republic of Indonesia, 2023). The large allocation of these funds must, of course, be matched with adequate management capacity in order to be optimally utilized for the welfare of the village community.

However, various studies show that village financial management still faces various problems. According to the report of the Corruption Eradication Commission (KPK), there are several weaknesses in village financial management, including: weaknesses in regulations and institutions, weaknesses in governance, weaknesses in supervision, and weaknesses in human resources. Similar findings were also put forward by (Azlina et al., 2017) who stated that village financial management is still faced with challenges in the form of inadequate capacity of village apparatus, an accountability system that is not optimal.

Transparency is also a factor that greatly determines the quality of village financial statements. Transparency refers to the openness of the village government in conveying information to the community, so that information about planning, implementation, and accountability of village finances can be easily accessed by the public. In the context of this study, transparency is defined

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as the willingness of the village government to provide access to information for the community, which allows their active participation in monitoring, providing input, and assessing the performance of the village government. Thus, the application of the principle of transparency not only increases accountability, but also strengthens public trust in the management of village funds.

Transparency means presenting financial information openly and honestly to the public, based on the balance that the public has the right to know completely and clearly how the government is responsible for managing the resources entrusted to it and the extent of its compliance with laws and regulations. The transparency of the village government in carrying out its rights and obligations in its duties can be seen from several aspects, namely, informative, openness, and disclosure (Ferlia et al., 2023)

The informative aspect of transparency refers to the delivery of information in a clear, precise, and easily understandable manner by the public. This aims to encourage openness in the management of village funds. Openness is one of the principles of transparency that ensures that all village government processes and decisions can be accessed and supervised by the community. In addition, disclosure is one of the principles of transparency that emphasizes the active role of the village government in reporting and conveying information about activities and the use of village funds to the community.

Transparency and accountability also play an important role in preventing and reducing the occurrence of acts of abuse or fraud. Accountability is a form of government accountability to the public and the community for all actions and decisions made in the implementation of its obligations.

Gibran & Jaddang, (2021) Accountability for village fund management is the obligation of village fund managers to convey accountability to interested parties. This includes the obligation to provide clear and accountable reports on the use of village funds, so that the community can assess whether the funds are being used in accordance with their purpose and designation. The implementation of rights and obligations in holding the village government accountable for the actions and decisions of the village government can be seen from several aspects, namely, legal, managerial, and program accountability.

Legal accountability for village governments in this study refers to compliance with applicable laws and regulations. The village government is obliged to ensure that every action and decision taken is in line with the provisions of the law to prevent abuse of authority. According to Candra, (2023) legal accountability in village fund management refers to the obligation of the village government to ensure that every action and decision taken in the

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management of village funds is in accordance with applicable laws and regulations.

Managerial accountability is the responsibility of the village government or village fund manager to ensure that all activities, from planning to implementation and evaluation, are carried out properly. According to Anirwan & Irawansyah, (2022) Managerial accountability in village fund management means the responsibility of the village government to plan, implement, submit reports, and assess the optimal use of village funds.

Program accountability is a form of accountability of the village government in ensuring that every program or activity financed from village funds has been planned, implemented, and evaluated in accordance with the goals that have been set, and provides real benefits to the community. According to Hoefer & Ph, (2022) Program accountability is the obligation of program organizers to systematically, explain, account, and show the results of a program from planning, implementation, to evaluation to *stakeholders* and the community, to ensure that the program is implemented in accordance with the objectives, budget, standards, and expected benefits.

Not only Transparency and Accountability. The third factor that is no less important is the managerial skills of the village head and his devices. Managerial skills are the ability of a leader or manager, such as the village government, to manage and utilize resources properly so that village goals can be achieved.

According to Oktavia's Research, (2025) managerial skills are one of the important factors in supporting the realization of sustainable village development through the management of Village Funds. Village governments that have good management skills are able to plan the use of funds not only focusing on physical development, but also paying attention to social, environmental, and sustainable use of natural resources without causing damage to the ecosystem. In addition, this ability also allows the village government to facilitate various training activities and community capacity building to encourage independence and empowerment of village communities.

The planned use of funds needs to be in line with the principles of sustainable development, which is to meet current needs without reducing the ability of future generations to meet their needs. The village government also plays a role in encouraging the active participation of the community in development projects, so that the results are in accordance with their needs and aspirations. Managerial skills also encourage innovation in the management of Village Funds that are in line with the principles of sustainable development

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As stipulated in Government Regulation Number 43 of 2014 concerning Implementing Regulations (Law Number 6 of 2014 concerning Villages), the village head is in charge of organizing village government, carrying out village development, village community development, and village community empowerment. In the context of managing the Village Fund, the village head must be able to prepare development priorities in accordance with the needs of the community, allocate the budget appropriately, coordinate the implementation of activities, and ensure accountable and transparent accountability.

Village financial management is also faced with challenges related to regulatory complexity and policy dynamics. Rachman et al., (2024) explained that rapid regulatory changes and lack of socialization can make it difficult for village officials to understand and implement village financial management rules. This condition is often exacerbated by limited assistance and guidance from the supravillage government, so that village officials must learn independently in implementing these various regulations.

Research similar to Sundanah et al., (2023) emphasizes the importance of synergy between village governments and communities in realizing good village financial governance. Village financial management cannot be separated from the principles *of good governance*, such as participation, transparency, accountability, and responsiveness. The implementation of these principles requires the commitment of the village apparatus and the active participation of the community in every stage of village financial management.

Another challenge in the management of village funds is related to the use of information technology. According to Supriandi, (2022), the use of information technology can increase the efficiency and effectiveness of village financial management. However, there are still many villages that are not optimal in utilizing information technology due to various obstacles, such as limited infrastructure, low digital literacy of village officials, and lack of technical support from the supravillage government.

Another problem that often occurs in village financial management is the incompatibility between planning and implementation of programs/activities funded from village funds. This is due to several factors, including: lack of coordination between the village government and BPD and community groups in the preparation of plans for the use of village funds, weak monitoring and evaluation systems, and the intervention of certain parties in determining the priorities for the use of village funds.

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In the context of village financial management, accountability is a very important principle. Accountability in village financial management includes three dimensions, namely: legal, managerial, program and policy accountability. These four dimensions must be met to ensure that village financial management is carried out transparently, efficiently, and in accordance with applicable regulations.

The findings of the Suratman Village Head are a form of abuse of authority that clearly violates the principles of transparency, accountability, and integrity in village financial management. The suspect was proven to have used village funds for the 2020–2022 fiscal year for fictitious projects, misuse of village treasury land, and illegal capital participation of Village-Owned Enterprises (BumDes). Based on the results of the inspectorate audit, the state loss reached Rp721 000,000. This action reflects the weak internal supervision system of the village and the lack of control over the use of Village Funds that should be used for development and community welfare. (Scott, 2024)

Reporting from the official website bpk.go.id 2024, allegations of misuse of Village Funds have been found in one of the villages in Boalemo Regency, Gorontalo Province, with a value of Rp 737,000,000. The funds that should have been allocated for the development were allegedly misused by village officials. Of the total funds, around Rp 600,000,000 is known to have been used by the village treasurer to make fraudulent investments in the form of *forex trading*, resulting in state financial losses and the failure to achieve village development goals (Tribungorontalo, 2024).

bpk.go.id 2024, the Former Village Head and the Village Treasurer were designated as suspects and detained Both were suspected of being involved in the misuse of the Bulalo Love tourist attraction construction budget in 2019 through the practice *of marking* up costs and not completing several parts of the work. This action resulted in state financial losses of IDR 285 million (Gorontalopost, 2024).

In one of the villages in Pulubala District, namely Puncak Village, there is a problem in the form of severe damage to the main road that connects the village with the sub-district center. The road is in a potholed condition, the surface is bumpy, and the asphalt layer has peeled off a lot. This situation not only endangers the safety of road users, but also hinders the transportation of agricultural products, makes it difficult to access emergency services such as ambulances, and causes an increase in the operational costs of passing vehicles (Hibata.Id, 2024)

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The findings that occurred showed that there was a discrepancy in the process of disbursing the Revenue Sharing Fund (DBH) for taxes and levies for the 2022 fiscal year in Gorontalo Regency. Although a number of village heads have signed disbursement documents, the funds did not go to the village account, thus giving rise to alleged irregularities in financial management. This condition prompted the Gorontalo District Attorney's Office to summon several village heads for preliminary information. The unclear flow of funds and the lack of transparency and accountability are in the spotlight of the public, who hope that this process will be investigated thoroughly. This phenomenon illustrates the importance of strengthening supervision, financial governance, and the integrity of village government apparatus (Lukman, 2024).

In addition, this study combines three important variables, namely transparency, accountability, and managerial skills in one model of influence on village fund management, where previous research only examined two variables (transparency and accountability) or added participation variables, not managerial skills. This research was also conducted on villages in Pulubala District, Gorontalo Regency, which have never been the location of the research before and have unique characteristics in the form of cases of misuse of funds, weak supervision, and problems with the capacity of village officials.

Based on the phenomenon and findings of previous research, it can be concluded that Participation, Accountability and managerial skills are three important factors that can affect the management of village funds. However, there are still gaps in previous research related to how these three factors together affect the management of village funds. In addition, there has not been much research that examines the influence of Transparency, Accountability and managerial skills on village fund management by considering the local context and specific characteristics of the village.

The conclusion of this study aims to analyze in more depth the influence of transparency, accountability, and managerial skills on the management of village funds. This research is important to be carried out because of the large allocation of village funds and the various challenges that arise in the management process. The results of this research are expected to contribute to the development of science as well as become a reference in improving more effective and good village fund management practices in the future.

LITERATURE REVIEW

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According to Jensen & Mecklin (1986), Agency Theory basically explains that there is a working relationship between the principal and the person who receives the task to carry out the responsibility (*agent*). The principal authorizes the agent to make decisions and carry out tasks according to the predetermined objectives. In the context of this research, the government and the village community act as principals, namely the parties who give trust to manage village funds. Meanwhile, the village apparatus or government acts as an agent, namely the party who receives the mandate to manage, use, and account for village funds.

Village Fund Management

Village funds are an important instrument in village development in Indonesia which is regulated in (Law Number 6 of 2014 concerning Villages). This program aims to improve the welfare of the village community through equitable development, improving the quality of public services, and empowering the village community. The management of village funds is carried out based on the principles of transparency, accountability, participation, and is carried out in an orderly and disciplined budget.

However, the management of village funds still faces several challenges, including limited human resource capacity at the village level, low transparency in supervision, and inconsistencies between planning and program implementation. Research (Hasman Husin Sulumin, 2023) shows that there are still villages that have not been able to absorb the village budget optimally due to a lack of knowledge and experience in village financial management.

According to the Minister of Finance Regulation No. 145 of 2023 (Ministry of Finance, 2023) states that the scope of Village Fund management in the Ministerial regulation includes: budgeting, allocation, distribution.

Transparency

Transparency is the principle of openness and honesty in carrying out each stage of the activity, so that all related information can be accessed and understood easily by parties who have an interest in the activity. According to Edowai et al., (2021) Transparency in the implementation of government is a principle that provides opportunities for the public to obtain true, open, and non-discriminatory information about the performance of local government. This principle still pays attention to the protection of the human rights of individuals, groups, and maintains state secrecy. Thus, transparency guarantees the right of every citizen to access information related to the administration of government, starting from the process of formulating policies, implementing them, to the results that have been achieved. According to Wahyuni & Sriyanto, (2023)

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explained that transparency measurement can be measured using 3 aspects. Namely, informative, open, and disclosure.

Accountability

Accountability can be understood as a form of accountability for every action or work that has been carried out. In the context of government, performance accountability as explained in Presidential Instruction Number 7 of 1999 is the obligation of each government agency to account for the success or failure in carrying out the organization's mission in order to achieve the goals and objectives that have been set. This accountability is carried out through the preparation of periodic performance reports as a form of transparency to interested parties.

According to Dr. Tati S, & Dr. Budi K, (2023) Accountability is the obligation of public officials, institutions, or organizational units to account for the performance, actions, and use of public resources to interested parties. Accountability includes various dimensions, including legal accountability, managerial accountability, and program accountability.

Managerial Skills

Managerial skills always refer to the ability of a person, especially an organizational leader or manager, to manage resources effectively and efficiently to achieve preset goals. These skills include the ability to plan, organize, direct, and control existing activities and resources. In the context of village government, managerial skills are very important to ensure that village programs and activities can be implemented properly, on target, and provide real benefits to the community. According to (Ninik Endang Purwati et al., 2024) managerial skills include the ability to plan, *organize*, *actuate*, and control

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RESEARCH METHOD

This study uses a quantitative approach to analyze the influence of transparency, accountability, and managerial skills on village fund management. The research was carried out in villages in Pulubala District, Gorontalo Regency, in the period August-December 2025. The research population includes all village apparatus in 11 villages in Pulubala District. The sampling technique used purposive sampling, with the criteria of apparatus directly involved in the management of village funds, including village heads, village secretaries, finance heads, planning heads, government heads, BPD members, and hamlet heads, so that a total of 77 respondents were obtained. The data used were primary data collected through the distribution of questionnaires using a five-point Likert scale, ranging from strongly disagree to strongly agree. The variables studied consisted of transparency (X1), accountability (X2), managerial competence (X3), and village fund management (Y). Data analysis was carried out using the help of IBM SPSS Statistics 2026, through the stages of descriptive analysis, validity test, reliability test, classical assumption test, and multiple linear regression analysis to test the partial and simultaneous influence between research variables.

RESULTS AND DISCUSSION

Validity Test

The results of the validity test instrument on independent variables, dependent variables can be seen in the following 4 tables:

Table 4.1 Results of the calculation of the validity of the Transparency variable (X1)

No	Research Variables	Research Indicators	*R-count*	*R Table*	Status Item
1.	Transparency (X1)	X1.1	0,746	0.1968	Valid
		X1.2	0,791	0.1968	Valid
		X1.3	0,778	0.1968	Valid
		X1.4	0,774	0.1968	Valid
		X1.5	0,701	0.1968	Valid
		X1.6	0,617	0.1968	Valid
		X1.7	0,723	0.1968	Valid
		X1.8	0,638	0.1968	Valid

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		X1.9	0,730	0.1968	Valid

Table 4.2 Results of the calculation of the validity of the Accountability variable (X2)

No	Research Variables	Research Indicators	*R-count*	*R Table*	Status Item
1.	Accountability (X2)	X2.1	0,611	0.1968	Valid
		X2.2	0,480	0.1968	Valid
		X2.3	0,674	0.1968	Valid
		X2.4	0,691	0.1968	Valid
		X2.5	0,816	0.1968	Valid
		X2.6	0,636	0.1968	Valid
		X2.7	0,803	0.1968	Valid

Table 4.3 Results of the calculation of the validity of the variable Managerial proficiency (X3)

No	Research Variables	Research Indicators	*R-count*	*R Table*	Status Item
1.	Managerial skills (X3)	X3.1	0,640	0.1968	Valid
		X3.2	0,599	0.1968	Valid
		X3.3	0,563	0.1968	Valid
		X3.4	0,641	0.1968	Valid
		X3.5	0,766	0.1968	Valid
		X3.6	0,704	0.1968	Valid
		X3.7	0,666	0.1968	Valid
		X3.8	0,804	0.1968	Valid
		X3.9	0,683	0.1968	Valid
		X3.10	0, 767	0.1968	Valid
		X3.11	0,731	0.1968	Valid

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		X3.12	0,667	0.1968	Valid

Table 4.4 Results of the calculation of the validity of the variable Village fund management (Y)

No	Research Variables	Research Indicators	*R-count*	*R Table*	Status Item
1.	Village Fund Management (Y)	Y1	0,687	0.1968	Valid
		Y2	0,717	0.1968	Valid
		Y3	0,733	0.1968	Valid
		Y4	0,643	0.1968	Valid
		Y5	0,565	0.1968	Valid
		Y6	0,700	0.1968	Valid
		Y7	0,541	0.1968	Valid
		Y8	0,818	0.1968	Valid
		Y9	0,615	0.1968	Valid

Based on the four tables above, it can be seen that the validity test results on all research variables are declared valid, because each statement item has a greater r-count value than the r-table and meets the level of significance that has been set. This shows that all research instruments are able to measure the variables that are studied appropriately and are suitable for use in the process of data collection and analysis at the next stage.there are 4 tables above showing the results of the validity test on 4 variables are declared valid

Reliability test

The results of the reliability test instrument on independent variables, dependent variables can be seen in the following table:

Table 4.5 Reliability Test Results

No.	Research Variables	Alpha Cronbach's	Alpha Tolerance	Status Item
1.	Transparency (X1)	0,811	> 0,70	Reliabel
2.	Accountability (X2)	0,803	> 0,70	Reliabel
3	Managerial Skills (X3)	0,896	> 0,70	Reliabel

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4	Management of village funds (Y)	0,841	> 0,70	Reliabel

Referring to the data presented in Table 4.5, it can be concluded that this research instrument has met the required reliability criteria. This is evidenced by the acquisition of Cronbach's Alpha value which exceeds the threshold of > 0.70 as recommended by Nunnally (1994) in Ghozali, (2018:46). Thus, this questionnaire has a very good level of consistency and is suitable to be used to measure the variables of Transparency, Accountability and managerial proficiency towards village fund management in this study.

Classical Assumption Test

Normality Test

The results of the normality test in this study can be seen in the following image:

Table 4.6 Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		71
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.77271687
Most Extreme Differences	Absolute	.095
	Positive	.069
	Negative	-.095
ab		.095
Asymp. Sig. (2-tailed)		.183[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Based on the results of the normality test using the *Kolmogorov-Smirnov One-Sample* technique in Table 4.11, it is known that the significance value (Asymp. Sig. 2-tailed) is 0.183. Because the significance value is greater than 0.05 (0.183 > 0.05), the residual data in this study is normally distributed.

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Multicollinearity

Table 4.7 Multicollinearity Test Results

Coefficientsa

Model		Statistics Collinearities Tolerance	VIF
1	X1	.458	2.185
	X2	.307	3.253
	X3	.425	2.355

a. Variable Dependent: Y

Based on the results of the multicollinearity test in Table 4.12, it can be seen that the Tolerance value for the Transparency variable is 0.458, Accountability is 0.3071, and Managerial Competence is 0.425, where all three are greater than 0.10. Meanwhile, the Variance Inflation Factor (VIF) value for the Transparency variable is 2.185, Accountability is 3.253, and Managerial Proficiency is 2.355, all of which are less than 10. Thus, it can be interpreted that there are no symptoms of multicollinearity between independent variables in this regression model.

Heteroscedasticity Test

The results of the multicollinearity test can be seen in the following table:

Table 4.8 Heteroscedasticity Test

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2.898	2.534		1.143	.256
	transfrom_X1	.445	29.863	.002	.015	.988
	Akuntabilitas	.133	.106	.307	1.256	.213
	Kecakapan Manajerial	-.091	.057	-.373	-1.591	.116

a. Dependent Variable: ABS_RE2

Based on the table above, it can be concluded that the heterokedasticity results do not experience symptoms of heteroscedasticity after the data is transformed, thus qualifying classical assumptions for subsequent hypothesis testing.

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Hypothesis Testing

t-test

Table 4.9 T test results (Partial)

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	6.784	3.323		2.042	.045
	X1	.162	.104	.178	1.565	.122
	X2	.234	.161	.201	1.454	.151
	X3	.374	.092	.481	4.076	.000

a. Dependent Variable: Y

The results of the t-test (partial) in Table 4.16 of the Transparency Variable have a t-value of 1.565 with a significance of 0.122 (0.122>0.05), so that it does not have a significant effect on the Management of Village Funds. Similarly, the Accountability variable produced a calculated t-value of 1.454 with a significance of 0.151 (0.151>0.05), which shows that this variable does not have a statistically significant influence. On the other hand, the Managerial Proficiency variable showed a dominant contribution with a t-value of 4.076 and a significance level of 0.000 (0.000<0.05), which means that Managerial Competence has a positive and partially significant effect on Village Fund Management.

F Test (Simultaneous)

Table 4.10 F Test Results (Simultaneous)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	822.632	3	274.211	34.139	.000[b]
	Residual	538.157	67	8.032		
	Total	1360.789	70			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Based on the results of the ANOVA test, an F value of 34.139 was obtained with a significance level of 0.000 < 0.05. This shows that the variables of Transparency, Accountability, and Managerial Competence simultaneously have

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a significant effect on Village Fund Management. Thus, the regression model in this study is declared feasible to use.

Coefficient of Determination (R2)

The purpose of coefficient determination testing is to measure how well dependent variables can be described by the model. The following graph shows the results of the determination coefficient test in this study:

Table 4.11 Determination Coefficient Test Results (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.778[a]	.605	.587	2.834

a. Predictors: (Constant), X3, X1, X2

Based on the results of the determination coefficient test in the table above, an Adjusted R Square value of 0.587 was obtained, which shows that the contribution of the variables of Transparency, Accountability, and Managerial Competence together in influencing the Management of Village Funds is 58.7%. Meanwhile, the remaining 41.3% was explained by other variables outside the research model that were not observed by the researchers.

Transparency on Village Fund Management

The results of the study showed that transparency did not have a positive effect on the management of village funds, because the significance value was 0.094 which was greater than 0.05. This shows that transparency has not been able to make a real contribution to improving the management of village funds. Theoretically, transparency is an important principle in realizing good governance, because village governments are required to open wide access to information related to planning, implementation, and village financial reporting. But in practice, transparency is often still a formality, where information is only conveyed to fulfill administrative obligations without ensuring public understanding. This condition causes transparency to not function optimally as a tool of social control in improving the quality of village financial management.

The results of this study are in line with previous research conducted by (Firda Setya Anggeli 2024) which stated that transparency does not have a significant effect on the management of village funds. Although the principle of transparency has been applied by the village government, in practice it has not

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been able to have a real impact on improving the quality of village fund management. The transparency in question is generally in the form of delivering information to the public through information boards, financial reports, and other media, but it is not necessarily understood and used properly by the community.

However, the results of this study are not in line with the research conducted by (Do Rego et al., 2023) which states that transparency has a positive and significant effect on the management of village funds. The research explained that the higher the level of information disclosure provided by the village government, the better the management of village funds will be. The difference in the results of this study can be caused by differences in the conditions of the research object, the level of community participation, the quality of information delivery, and the level of community understanding of the information provided by the village government.

From the perspective of *agency theory,* the village government plays the role of an agent who is trusted by the community as the principal to manage village funds transparently and responsibly. Transparency should be an important mechanism to reduce information asymmetry between agents and principals, so that the community can know and supervise the management of village funds.

Based on field findings in Puncak Village, Pulubala District, it was found that the condition of the main village road which is the connecting access to the sub-district center was severely damaged, such as potholes, uneven surfaces, and asphalt layers that began to peel off. These conditions hamper community activities, especially in transporting agricultural products and accessing emergency health services. In addition, the community also complained about the lack of openness of the village government regarding information on the use of village funds for road infrastructure improvements. Some people admitted that they did not know clearly about the budget allocation, program implementation, and the realization of road construction financed through village funds. This condition shows that the transparency of the village government in the delivery of information on village fund management is still not running optimally.

Accountability for Village Fund Management

The results of the study showed that accountability did not have a positive effect on village fund management, with a significance value of 0.057 which was greater than 0.05, This shows that accountability has not been the main factor in improving village fund management.

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The obligation of the village government to account for all use of village funds to the community in a transparent, honest, and in accordance with applicable regulations. Such accountability not only includes the preparation of financial statements, but also reflects the alignment between planning, implementation, and results achieved in the field. However, in practice, the accountability applied is often still limited to the administrative aspect, which is only focused on the preparation and submission of reports without being accompanied by in-depth evaluation and effective supervision. This condition causes accountability to not fully reflect the performance of village fund management in real terms.

The results of this study are in line with the research conducted by Dwi Irawan (2023) which states that accountability does not have a significant effect on fraud prevention in village fund management. This shows that the implementation of accountability by the village government has not been fully able to have a real impact in minimizing irregularities in the management of village funds. Accountability, which should be a form of accountability for the use of the budget, in practice is still not implemented optimally.

This research is not in line with Moniung et al., (2023) who stated that accountability has a positive effect on village fund management, This indicates that the higher the level of accountability carried out by village officials, the better the management of village funds. Good accountability is reflected through the preparation of financial statements that are transparent, timely, and in accordance with applicable regulations. In addition, the existence of clear accountability encourages village officials to work more carefully and professionally in managing village funds, so as to minimize the occurrence of irregularities

Agency *theory*, the village government as *an agent* should be responsible for the management of village funds to the community as the *principal*. However, when accountability is only realized in the form of reports without clear transparency and supervision from the public, there will be information asymmetry that causes accountability to not run effectively. Although accountability has been implemented, it has not been able to have a significant influence on the management of village funds. Therefore, it is necessary to improve the quality of accountability that not only focuses on administrative aspects, but also on substantive aspects in order to have a real impact on village financial management.

The phenomenon that occurred in Pulubala District shows the misuse of village funds such as the discovery of irregularities in the disbursement of village

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funds, where the funds do not enter the village account even though the documents have been signed This phenomenon shows that the existing accountability has not been able to prevent irregularities in the management of village funds.

Managerial Competence in Village Fund Management

The results of the study show that the variable of managerial skills has a positive and significant influence on the management of village funds. This is evidenced by a significance value of 0.000 which is smaller than 0.05, so it can be stated that the hypothesis that states the influence of managerial skills on the management of village funds is accepted. In addition, the value of the regression coefficient with a positive value indicates that any improvement in managerial skills will be followed by an improvement in the quality of village fund management.

The results of this study are in line with the research conducted by Oktaviani (2025) which states that managerial skills have a positive and significant effect on the management of village funds. The research shows that good managerial skills of village officials are able to increase the effectiveness of village fund management and support more optimal village development. This reinforces that managerial skills are an important factor in the success of village fund management.

From the perspective of *agency theory*, the village government as *an agent* has the responsibility to manage village funds in accordance with the interests of the community as principal. High managerial skills allow *agents* to carry out these tasks optimally, thereby reducing the potential for errors, increasing efficiency, and minimizing conflicts of interest. Thus, the results of this study are consistent with previous theories and research that show that managerial skills are a significant factor in improving the quality of village fund management.

Transparency, accountability and managerial competence in village fund management

Based on the results, it was found that the variables of managerial competence had a significant effect with a significance value of 0.000 (<0.05), while transparency and accountability had no significant effect with significance values of 0.094 and 0.057 (>0.05), respectively. This shows that although together the two variables have no effect on the management of village funds, only individually managerial skills have a real influence.

This research has novelty because there has been no previous research that specifically examines the influence of transparency, accountability, and

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managerial skills simultaneously on the management of village funds at the location of this study. Therefore, there is no research that is completely in line as a direct comparison, so this research makes a new contribution to the development of knowledge, especially in the context of village fund management. From the perspective of agency theory, the village government acts as *an agent* who is trusted by the community as the *principal* to manage village funds in a transparent and accountable manner. Transparency and accountability should be important mechanisms to reduce information asymmetry between agents and principals. However, the results of this study show that these two variables have not been able to have a significant influence, which indicates that existing transparency and accountability practices are still administrative and have not been effective in improving the quality of village fund management

CONCLUSION

1. **The Effect of Transparency on Village Management**

   This study shows that the results of the research can be concluded that the Transparency variable does not have a positive effect on the management of village funds. This shows that the information disclosure carried out by the village government has not been able to fully improve the quality of village fund management optimally. Although the village government has made efforts to provide information to the community regarding the use of village funds, the transparency implemented is still not running effectively. In line with *agency theory*, the village government acts as a party entrusted by the community to manage village funds in a transparent and responsible manner. Transparency should be a means to reduce the information gap between village governments and communities. However, the results of this study show that the implementation of existing transparency has not been able to carry out this function optimally.

2. **The Influence of Accountability on Village Fund Management**

   This study shows that the results of the research can be concluded that the Accountability variable does not have a positive effect on the management of village funds. Based on the results of the research that has been conducted, the accountability variable shows that accountability does not have a significant effect on the management of village funds in the villages of Pulubala District, Gorontalo Regency. These results indicate that the implementation of accountability by the village government has not been fully able to improve the quality of village fund management. Although the

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village government has carried out a form of accountability in village financial management, its implementation is still not running optimally so it has not had a real impact on village fund management. If associated with agency theory, the relationship between the community and the village government can be understood as the relationship between the principal and the agent. The community acts as a principal who gives trust and mandate to the village government as an agent to manage village funds in accordance with the needs and interests of the community. In the theory of the agency, it is explained that the agent has an obligation to be accountable for the duties and authorities that have been given by the principal. Therefore, accountability is a form of accountability of the village government to the community for the management of village funds.

3. The Influence of Managerial Skills on Village Fund Management

This study shows that the results of the research can be concluded that the variable of Managerial Skills has a positive and significant effect on the management of village funds. This shows that the better the managerial skills possessed by the village apparatus, the better the process of managing village funds will be carried out. Managerial skills are one of the important factors in supporting the success of the village government in managing village funds effectively, efficiently, and in accordance with village development goals.

Managerial skills reflect the ability of village officials to carry out management functions, such as planning, organizing, implementing, and supervising village programs and budgets. Village officials who have good managerial skills will be better able to prepare work programs that suit the needs of the community, manage the budget appropriately, and ensure that the implementation of village activities runs in accordance with applicable regulations.

Thus, the management of village funds can be carried out in a more targeted manner and provide optimal benefits for the community. This research is in line with agency *theory* which explains that the village government as a mandated party has the responsibility to manage village funds for the benefit of the community. Good managerial skills can also help increase the effectiveness of village fund management and minimize errors and irregularities in the use of village funds.

4. **The Influence of Transparency, Accountability and Managerial Skills on Village Fund Management**

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Based on the results of the research, transparency, accountability, and managerial skills together have an influence on the management of village funds. Good village fund management is not only influenced by one factor, but is influenced by a combination of information disclosure, accountability, and the ability of village officials to manage village funds. Although transparency and accountability individually have not had a significant influence, when supported by good managerial skills, these three variables are able to improve the quality of village fund management. Managerial skills are an important factor that supports the implementation of transparency and accountability to run more effectively. This shows that the contribution of the variables of Transparency, Accountability, and Managerial Competence together in influencing the Management of Village Funds is 58.7%. Meanwhile, the remaining 41.3% was explained by other variables outside the research model that were not observed by the researchers.

This finding is in line with the *Agency Theory* put forward by Jensen & Meckling, (1976), the village government acts as an agent authorized by the community as the principal to manage village funds. This relationship requires the village government to be able to carry out the management of village funds in a transparent, accountable, and professional manner for the benefit of the community.

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