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## Transparency, Accountability And Competence Of Village Apparatus Towards The Management Of Village Revenue And Expenditure Budget (APBDes): A Study In Jeneponto Regency

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### Keyword:

Transparency 1;  
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 SEM 5.

**Abstract:** This study aims to evaluate the influence of transparency, accountability, and competence of village officials on the management of the Village Revenue and Expenditure Budget (APBDes) in Jeneponto Regency. A quantitative approach was used with an analysis of the relationship between variables. Data were collected through the distribution of 60 questionnaires to village officials, and analyzed using the Partial Least Square - Structural Equation Modeling (PLS-SEM) method through the SmartPLS application version 4.1.0.8. The results showed that transparency ( $p = 0.000$ ), accountability ( $p = 0.002$ ), and competence of village officials ( $p = 0.000$ ) had a significant effect on the management of the APBDes. These findings provide an important contribution to policy formulation, particularly in improving the quality of public services and the effectiveness of village fund management, including in the village transportation sector. By strengthening transparency, accountability, and the competence of village officials, village governments can achieve more efficient and responsive budget management to community needs, including in the development of equitable and sustainable transportation infrastructure. Practically, these results can serve as a reference for policymakers and village technical implementers in designing strategies to increase the capacity of village officials. Academically, this research enriches the literature on public financial governance at the village level with a quantitative approach based on PLS-SEM.

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## 1 Introduction

Stunting is an emerging public health problem characterized by impaired growth and development in children, mainly due to chronic malnutrition and inadequate nutritional intake during the critical period of infants and early childhood. Every year, millions of children around the world suffer from stunting, which adversely affects their physical and cognitive development, leading to lifelong consequences. Based on Regent Regulation Number 40 of 2021 concerning Prevention and Handling *Stunting* in Sinjai Regency, as well as many factors that contribute to the prevalence of stunting, including dietary practices, maternal education, socioeconomic status, sanitation, and access to health services. Research Highlights The importance of education and knowledge of mothers in preventing stunting. Mothers with higher educational attainment tend to adopt healthier parenting practices and have a better understanding of nutritional needs during pregnancy and early childhood. This maternal knowledge influences feeding practices and health behaviors that are critical in stunting prevention, as illustrated in research conducted in a variety of contexts, including developing countries in Africa and Asia (Ningsih et al., 2024) (Erhamwilda et al., 2024).

A village is a legal community unit with defined territorial boundaries and is authorized to regulate and manage government affairs and the interests of the local community based on ancestral and traditional rights recognized within the governmental system of the Unitary State of the Republic of Indonesia (Diansari & Musah, 2022). In its implementation, villages play a crucial role as the spearhead of development and public services at the local level. One of the main instruments in realizing village development is village funds allocated by the central government through the State Budget (APBN), which are managed by the village government.

Effective Village Fund management requires good governance, particularly in terms of transparency, accountability, and the competence of village officials (Sulistiyowati, 2015). Previous research has demonstrated complex challenges in village budget management across Indonesia, particularly in maintaining integrity and efficiency (Sari & Wibowo, 2021). This is reinforced by findings from Supriyanto and Septiani (2020), which indicate that many village officials still lack a grasp of the basic principles of public accountability, leaving them vulnerable to misuse of funds.

Proper village fund management requires effective governance principles, including transparency, accountability, and the competence of village officials. Accountable and transparent management can encourage community participation, build public trust, and prevent budget misuse (Fuadah & Setiyawati, 2020). However, in practice, many village governments encounter obstacles in optimal fund management. According to a report by Indonesia Corruption Watch (ICW, 2023), the village sector is the highest contributor to corruption cases, with 187 cases and state losses of Rp162.25 billion. This indicates systemic problems, particularly in terms of accountability and village human resource capacity.

The main problem focused on in this research is the low competence of village officials in managing village funds, which is one of the causes of inefficient village budget management and the risk of irregularities. Although the government has provided regular training, many village officials still lack relevant educational backgrounds or skills, such as public financial management, financial reporting, or the use of information technology. This fact is reinforced by the results of research by Diansari et al. (2022), which shows that the low financial competence of village officials contributes to poor reporting accuracy and low budget absorption.

Several previous studies have highlighted the importance of civil servant competence in supporting the effective management of village funds. Anto & Amir (2017) emphasized that the success of village development is heavily influenced by the knowledge and technical skills of civil servants. Meanwhile, a study by Yusuf et al. (2022) showed that low levels of budget literacy among village officials directly impact the quality of public services. However, most previous research

remains partial, focusing on a single variable (e.g., transparency or accountability), without simultaneously integrating all three aspects—transparency, accountability, and competence—into a single analytical model.

Thus, there is a research gap that this study aims to bridge, namely how these three main variables collectively influence the effectiveness of village fund management. This study aims to evaluate the influence of transparency, accountability, and village apparatus competence on the management of the Village Revenue and Expenditure Budget (APBDes) in Jeneponto Regency. The results of this study are expected to provide theoretical contributions to strengthening the literature on village financial governance, as well as provide data-based policy recommendations that can be used by regional policymakers to formulate village apparatus training, strengthen oversight systems, and increase public accountability in village financial management.

Transparency, accountability, and competence are three interrelated aspects that play a crucial role in improving the quality of village budget (APBDes) management. A high level of transparency and accountability will strengthen public trust and encourage more effective village budget management. Furthermore, adequate village apparatus competence will enable the optimal implementation of these principles. Based on data obtained from the Central Statistics Agency (BPS), Jeneponto Regency consists of 11 sub-districts: Bangkala, Batang, Kelara, Binamu, Tamalatea, Bontoramba, Rumbia, Turatea, Tarowang, Arungkeke, and West Bangkala. The regional government in this region manages 113 villages and sub-districts, comprising 82 villages and 31 sub-districts. In terms of village development status, 39 villages are still categorized as underdeveloped, while 42 others are no longer classified as underdeveloped. Village revenue and expenditure budget (APBDes) management is a crucial factor in ensuring that the funds provided are used appropriately for village development. The amount of village funds received by each village varies. For example, Barana Village received the largest budget of Rp. 1,357,421,000, while Turatea Timur Village received a smaller allocation of funds, namely Rp. 719,212,000.

Over the past four years, the Village Fund allocation in Jeneponto Regency has shown a fluctuating trend. As shown in Table 1, in 2021, the village fund allocation reached its highest level of Rp105,932,176,000. However, in 2022, there was a significant decrease to Rp62,195,036,700. The allocation increased again in 2023 to Rp80,705,134,000, before decreasing again to Rp70,984,309,700 in 2024. Overall, the total Village Fund received by Jeneponto Regency from 2021 to 2024 reached Rp319,816,656,400. This budget fluctuation indicates the need for adaptive and accountable governance to ensure optimal fund utilization each year, regardless of the amount received by each village. This also emphasizes the importance of village officials' competence in responding to budget dynamics and ensuring transparency and accountability in every stage of its management.

**Table 1. Total Village Budget for Jeneponto Regency**

Year	Village Funds
2021	105,932,176,000
2022	62,195,036,700
2023	80,705,134,000
2024	70,984,309,700
Total	319,816,656,400

Source: Peraturan.bpk.go.id 2024

Based on the data in Table 1, village funds peaked at IDR 105.9 billion in 2021. However, in the following year, 2022, there was a significant decrease to IDR 62.1 billion. These funds then increased again in 2023 to IDR 80.7 billion, before decreasing slightly again in 2024 to IDR 70.9 billion. The significant annual variation in village budgets underscores the importance of implementing effective governance, particularly in villages lacking adequate capacity and

management systems. Without a strict oversight mechanism and the implementation of accountability and transparency, the potential for corruption will increase, especially if village fund management remains unprofessional at the village level.

In this situation, transparency is crucial, especially for villages receiving large budget allocations, ensuring widespread access to information related to budget utilization to prevent potential misuse. Accountability also plays a crucial role, as a robust accountability system is needed to manage risks that increase with budget size. Furthermore, budget managers' capabilities must be aligned with the complexity of large budgets to ensure effective fund management and compliance with applicable regulations. This study aims to analyze the relationship between budget size and the quality of financial management, as well as how transparency and accountability are maintained in managing large budgets. Furthermore, this study also assesses the influence of budget manager competency on the effectiveness of large fund management in accordance with accountability principles.

Transparency, accountability, and competence are the three main pillars of good village financial governance. Transparency requires the public to disclose information regarding the decision-making process and the use of village funds in a way that is easily accessible, comprehensive, and understandable to the public (Gyong, 2014). However, in many villages, transparency remains low due to limited published information, the absence of an efficient reporting system, and limited information technology infrastructure.

Meanwhile, accountability serves as an instrument of public accountability for the use of funds. Village accountability is closely related to the effectiveness of oversight, the ability to prepare financial accountability reports, and the availability of training for officials (Gyong, 2014). The absence of a robust reporting system and limited official capacity are often the causes of low accountability in village budget management.

On the other hand, the competence of village officials is a fundamental factor in ensuring the efficient management of village funds. Village officials must possess technical skills in budget planning, program implementation, and reporting and evaluation. The quality of village budget management depends heavily on the capability of village human resources to carry out financial tasks professionally and in accordance with regulations.

Several previous studies, such as those by Sulistiyowati (2015) and Saputra et al. (2020), found that transparency, accountability, and competence significantly influence the effectiveness of village financial management. These studies demonstrate a trend of increasing research on village fund governance in the last decade, particularly in the context of strengthening community roles and village institutional capacity. However, most of this research still focuses on villages in Java, Sumatra, or regions with relatively advanced infrastructure and human resource capacity.

The research gap arises from the lack of studies specifically addressing the interrelationships between these three aspects (transparency, accountability, and competence) in the context of underdeveloped and remote areas such as Jeneponto Regency, South Sulawesi. This region still has 39 villages categorized as underdeveloped, demonstrating inequality in the distribution of village funds. According to the latest data, Barana Village received the highest budget of Rp1.559 billion, while East Turatea Village received only Rp725 million (Legion News, 2024). This situation demonstrates the urgency of assessing the effectiveness of fund management amidst budget disparities and challenges in local human resource competency.

Thus, this research is crucial in filling a gap in the literature, particularly in evaluating how these three factors influence village budget (APBDes) management in a region with geographic, social, and bureaucratic capacity challenges like Jeneponto. This research is expected to provide not only theoretical contributions but also practical references for local policymakers to improve the quality of village financial governance.

According to Gyong (2014), transparency requires the availability of complete, easily understood, and accessible public information for all levels of society. Transparency is the primary

foundation for building public participation and trust in village financial management (Rahmawati & Yuliana, 2020). Meanwhile, accountability requires an open accountability process to the public and supervisory institutions (Wibisono, 2019). The competence of village officials is also crucial, as low technical skills directly impact the quality of financial reporting and budget efficiency (Putri, 2020).

However, few studies have simultaneously examined these three variables (transparency, accountability, and competence) on the overall management of the Village Budget (APBDes) in Eastern Indonesia, particularly in Jeneponto Regency. Most research focuses on individual aspects or is conducted in areas with more advanced village governance (Hafidz, 2022; Lestari & Kurniawan, 2021). Therefore, this study aims to fill this gap by analyzing the influence of these three variables simultaneously in Jeneponto, which still has a number of underdeveloped villages.

Research by Sulistiyowati (2015) shows that transparency, accountability, and the competence of village officials collectively have a positive and significant influence on the management of village funds. Based on this, the researcher is interested in conducting a study entitled "The Influence of Transparency, Accountability, and the Competence of Village Officials on the Management of Village Fund Revenue and Expenditure Budgets (APBDES) in Jeneponto Regency."

## 2 Research Methods

This quantitative study aims to examine the influence of transparency, accountability, and competence of village officials on the management of the Village Revenue and Expenditure Budget (APBDes) in Jeneponto Regency. A quantitative approach was chosen because it allows for objective and accurate measurement of variables and facilitates statistical analysis of relationships between variables.

Data collection was conducted through two main techniques: questionnaires and documentation. The questionnaire was developed based on relevant indicators from previous theories and measured using a five-point Likert scale. This instrument was distributed directly to respondents, namely village officials and members of the Village Consultative Body (BPD). Secondary data was obtained through official documentation such as APBDes realization reports, village profiles, and data from the Jeneponto Regency Community and Village Empowerment Office. To ensure the validity and reliability of the research instrument, testing was conducted using the PLS-SEM (Partial Least Squares Structural Equation Modeling) analysis approach. Validity was tested through the *outer loading value*, with the valid criterion if the value is  $> 0.70$ . Meanwhile, reliability was tested using Cronbach's Alpha and Composite Reliability (CR) values, where the value is considered reliable if Cronbach's Alpha  $> 0.60$  and CR  $> 0.70$ . Prior to full-scale distribution, the questionnaire was pre-tested on ten respondents to ensure the clarity and consistency of the question items.

Data analysis was conducted using the PLS-SEM technique with the assistance of SmartPLS software. This method was chosen because it is effective in analyzing relationships between latent variables, as well as being able to handle small sample sizes and non-normally distributed data. This study was conducted in Jeneponto Regency, with a population of 1,260 village officials. The sampling technique used the cluster random sampling method, a sampling technique based on area suitable for wide coverage. A total of 60 respondents were randomly selected from 4 villages, with each village represented by 15 respondents. To increase the credibility of the findings, this study also applied a triangulation approach, both source triangulation and method triangulation. Source triangulation was carried out by comparing the questionnaire results with official village documents such as budget reports and village meeting minutes. Meanwhile, method triangulation was carried out by adding informal interviews with village heads and BPD members to complement the quantitative data. Methodological limitations in this study include the potential for social bias in

completing the questionnaire, where respondents may provide answers that are considered safest or in accordance with the researcher's expectations. Furthermore, the sample representation only covers a small portion of all villages in Jenepono. Potential bias in informal interviews was also addressed by systematically recording key points and cross-checking them with questionnaire data and documentation. These strategies were implemented to minimize misinterpretation and increase the accuracy of research results.

### 3 Results and Discussion

#### Measurement Model (Outer Model)

##### Convergent Validity Test

Convergent validity testing is conducted by assessing the factor loading value of each indicator against the relevant construct. This is done by evaluating the outer loadings of each indicator. If the outer loadings are greater than 0.70 and the Average Variance Extracted (AVE) is 0.50 or higher, the construct is considered capable of explaining more than 50% of the variance in its indicator.

Table 2. Results of Convergent Validity Test

Variables	Indicator	Loading Factor	Cut Value	AVE	Convergent Validity
Transparency (X1)	X1.1	0.876	0.70	0.800	Valid
	X1.2	0.915	0.70		Valid
	X1.3	0.893	0.70		Valid
Accountability (X2)	X2.1	0.827	0.70	0.706	Valid
	X2.2	0.814	0.70		Valid
	X2.3		0.70		Valid
		0.897			
	X2.4	0.852	0.70		Valid
	X2.5	0.805	0.70		Valid
Competence Village Apparatus (X3)	X3.1	0.769	0.70	0.709	Valid
	X3.2	0.908	0.70		Valid
	X3.3	0.857	0.70		Valid
	X3.4	0.779	0.70		Valid
	X3.5	0.869	0.70		Valid
Village Budget Management (Y)	Y1.1	0.923	0.70	0.731	Valid
	Y1.2	0.899	0.70		Valid
	Y1.3	0.857	0.70		Valid
	Y1.4	0.726	0.70		Valid

Source: Data Processing Results (2025)

The evaluation results of the loading factor and AVE values for each construct presented in Table 2 indicate that all constructs are valid. This is because all constructs have loading factor values greater than 0.70 and AVE values greater than 0.50, indicating that these constructs meet the established convergent validity requirements.

### **Discriminant Validity Test**

Discriminant validity is performed to ensure that each concept in the latent variable is clearly distinct from the other variables. A model is said to have good discriminant validity if the squared AVE value of each exogenous construct is greater than its correlation with other constructs. The results of the discriminant validity test are as follows:

**Table 3. Fornell-Larcker Criterion Values**

	Transpare ncy (X1)	A accountabili ty (X2)	Village Apparatu s Compete nce (X3)	Village Budget Management (Y)
Transparency (X1)	0.895			
A accountability (X2)	0.667	0.840		
Competence Village Apparatus (X3)	0.469	0.542	0.842	
Village Budget Management (Y)	0.675	0.389	0.753	0.855

Source: Data Processing Results (2025)

Based on the results of the discriminant validity test presented in Table 3, the square root of the AVE value for all constructs is higher than the correlation coefficient between the constructs and other constructs. Therefore, it can be concluded that all constructs in this PLS model have met the required discriminant validity criteria.

### **Composite Reliability**

Construct reliability can be measured through Cronbach's alpha and composite reliability values for each construct. Ideally, composite reliability and Cronbach's alpha values should be at least 0.70 to indicate a good level of reliability.

**Construct Reliability Values**

	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>
Transparency (X1)	0.878	0.903
Accountability (X2)	0.899	0.944
Village Apparatus Competence (X3)	0.896	0.902
Village Budget Management (Y)	0.879	0.921

Source: Source: Data Processing Results (2025)

The analysis results in Table 4 show that the composite reliability and Cronbach's alpha values for all constructs exceeded 0.70. Thus, all constructs met the required reliability and validity criteria.

### Structural Model (Inner Model)

Inner model analysis aims to estimate the relationships between latent variables. The inner model itself is a structural model used to predict causal relationships between latent variables (Ghozali, 2021). In this study, this model was used to determine the effect of independent variables on the dependent variable.

#### Coefficient of Determination ( *R Square* )

The coefficient of determination (R-square) indicates how effectively a model explains variation in the dependent variable. However, this value can be influenced by the number of variables in the model. An R-square value of 0.67 or higher for an endogenous latent variable in a structural model is considered to indicate a strong influence of the exogenous variable on the endogenous variable. In general, an R-square value of 0.67 is categorized as good, 0.33 as moderate, and 0.19 as weak (Ghozali, 2021).

**Table 5. Coefficient of Determination ( *R Square* ) Value**

	R Square	R Square Adjusted
Village Budget Management (Y)	0.774	0.762

Source: Data Processing Results (2025)

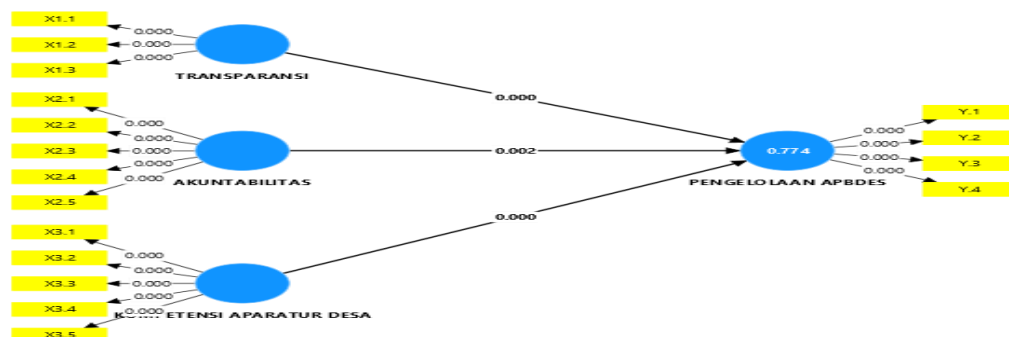
Based on the analysis results in Table 5, the R square value for APBDES management (Y) is 0.774, which indicates that the variables of transparency, accountability, and competence of village officials are able to explain 77.4% of the variation in APBDES management, which is included in the good category. This means that 77.4% of changes in APBDES management are influenced by these three variables, while the remaining 22.6% are influenced by other factors outside of transparency, accountability, and competence of village officials.

### Hypothesis Testing

The bootstrapping procedure is used to obtain t-statistic values for each relationship path that functions in hypothesis testing. This test is conducted by referring to the probability value (p-value) and t-statistic. With a significance level (alpha) of 5%, the p-value used as the limit is less than 0.05, while the t-table value is 1.96. The alternative hypothesis ( $H_a$ ) is accepted and the null hypothesis ( $H_0$ ) is rejected if the t-statistic value is greater than 1.96. Using a probability approach,  $H_a$  is accepted if the p-value is less than 0.05 (Prayogi & Ikatrianasari, 2020). Briefly, the criteria for hypothesis acceptance are:

- If the p-value < 0.05, then there is a significant effect.
- If the p-value is > 0.05, then there is no significant effect

**Figure 1. PLS-SEM Bootstrapping Estimation Results**





### ***Bootstrapping Results***

	Original Sample (O)	T Statistics ( O/STDEV )	P Values
Transparency (X1) -> Village Budget Management (Y)	0.610	5,839	0.000
Accountability (X2) -> Village Budget Management (Y)	-0.373	3,152	0.002
Village Apparatus Competence (X3) - > Village Budget Management (Y)	0.677	9,806	0.000

Source: Data Processing Results (2025)

### **Discussion**

#### **The Influence of Transparency (X1) on the Management of Village Fund Revenue and Expenditure Budgets (Village Budget) (Y)**

Transparency means openness in conveying clear, accurate, and easily accessible information to interested parties. In the context of governance, transparency refers to the public's ability to obtain information regarding policies, budget management, and the decision-making processes of public officials. Transparency plays a crucial role in preventing corruption, increasing accountability, and building trust between the government and citizens. Indicators of transparency include the level of openness, timeliness of reporting, and completeness of data. With proper transparency, the management of the Village Budget (APBDES) can be carried out more efficiently. Transparency in the management of village funds can also strengthen public trust in village government. When information about the budget and its use is made available openly, the community is better able to participate in the planning, monitoring, and evaluation of village development.

Based on the collected data, transparency in the management of the Village Budget (APBDes) has been implemented through several methods, including the submission of village financial reports via bulletin boards detailing revenue and expenditure budgets, the dissemination of financial information through social media or the village website, and the implementation of village deliberations involving community participation in the planning and evaluation of APBDes use. Although the level of transparency is generally quite good, some residents still feel they do not receive direct information, especially those who rarely attend village forums or have limited access to information technology. Therefore, efforts are needed to expand transparency through more diverse methods, such as regular outreach and the dissemination of information through various communication channels.

The results of the study indicate that transparency has a significant influence on APBDES management, with a p-value of 0.000 and a t-statistic of 5.839. Since the p-value is less than 0.05 and the t-statistic is greater than 1.96, it can be concluded that transparency significantly influences APBDES management. Good transparency enables village governments to increase accountability, accelerate the implementation of development programs, and strengthen public trust in village fund management. Conversely, a lack of transparency can increase the risk of budget misuse and lead to public dissatisfaction. Therefore, transparency is an important factor in creating effective, efficient

village fund management that supports community welfare. This finding is in line with research by Karisma Nur Elvina (2023) which states that transparency partially contributes 65.8% to APBDES fund management, while the remaining 34.2% is explained by other variables.

### **The Influence of Accountability (X2) on the Management of Village Fund Revenue and Expenditure Budget (APBDES) (Y)**

Accountability is the principle of accountability in the implementation of tasks, obligations, and resource management. Authorized parties are required to provide explanations and be accountable for their decisions and actions to relevant parties. This principle is crucial in village fund management because it ensures that budget use is transparent, efficient, and in accordance with applicable regulations. Village heads and village officials are responsible for planning, implementing, and reporting on the use of village funds to the community and authorized agencies.

Accountability in the management of the Village Budget (APBDes) has shown quite good results, marked by the existence of a monitoring mechanism from the Village Consultative Body (BPD) and regular accountability reports submitted to the BPD and the local government. Furthermore, audits are conducted by the regional inspectorate to ensure that budget use is carried out without irregularities. Village officials demonstrate a high level of awareness in holding themselves accountable for their fund management to the community and relevant parties. However, the case of the temporary dismissal of the village head due to alleged misuse of funds indicates gaps in the monitoring system that could lead to inappropriate management of the APBDes. This underscores the importance of improving the effectiveness of oversight, such as strengthening the role of the BPD and increasing community participation in monitoring village budget use.

Accountability in the management of the Village Budget (APBDes) is quite good, as evidenced by the oversight mechanism implemented by the Village Consultative Body (BPD) and the accountability reports regularly submitted to the BPD and the local government. Furthermore, the regional inspectorate also conducts audits to ensure there are no irregularities in budget utilization. Village officials demonstrate a high level of awareness in fulfilling their obligations to account for the use of funds to the community and relevant parties. However, the case of the temporary dismissal of the village head due to alleged misuse of funds indicates that there are still weaknesses in the oversight system that can lead to discrepancies in the management of the APBDes. Therefore, it is necessary to improve the effectiveness of oversight, for example by strengthening the role of the BPD and expanding community involvement in monitoring village budget use.

### **The Influence of Village Apparatus Competence (X3) Regarding the Management of Village Fund Revenue and Expenditure Budget (APBDES) (Y)**

Village apparatus competencies encompass the abilities, knowledge, skills, and attitudes required by village officials to effectively carry out their duties and responsibilities in serving the community and managing village government. These competencies are crucial for ensuring efficient and accountable village fund management. Village officials with a thorough understanding of village financial regulations and adequate skills will be able to manage budgets transparently, efficiently, and in accordance with applicable regulations.

The assessment of village officials' competency in managing the Village Budget (APBDes) showed positive results, with the majority having a good understanding of village financial governance, report preparation, and accountability mechanisms. The education level of village officials is also considered adequate. A supporting factor for this competency improvement is

training provided by local governments and related institutions. However, obstacles remain in implementing new policies and innovations in village budget management. Some officials have difficulty adapting to the latest policies and utilizing technology to increase transparency and accountability. Therefore, efforts to improve the capacity of village officials through ongoing training and mentoring from relevant agencies are crucial.

Based on the research results obtained, the p-value for the influence of village apparatus competence on APBDES management is 0.000 with a t-statistic of 9.806. Since the p-value is  $<0.05$  and the t-statistic is  $>1.96$ , it can be concluded that village apparatus competence has a significant influence on APBDES management. Village apparatus with good competence are able to plan budgets appropriately, manage financial administration well, and prepare accurate accountability reports. In addition, they can implement village development programs professionally and involve the community in monitoring and evaluating the use of village funds. Conversely, low competence in village apparatus can cause village fund management to be less effective, prone to irregularities, and potentially lead to legal problems. This finding is in line with the research of Lasti Ika Andriyana (2022) which states that village apparatus competence partially influences the management of village revenue and expenditure budgets.

The findings of this study indicate that transparency, accountability, and the competence of village officials have a significant positive influence on the management of the Village Budget (APBDes). This aligns with research by Susanto and Prasetyo (2018), which showed that transparency contributes to increased budget efficiency in villages. Furthermore, the consistent application of public accountability principles has also been shown to increase public trust in village financial mechanisms (Amalia, 2019). This study strengthens this argument by adding that the technical and administrative competence of officials is a determining factor in the optimal implementation of these two principles (Utami & Nugroho, 2022).

#### 4 Conclusion

This study concludes that transparency, accountability, and the competence of village officials simultaneously have a significant influence on the management of the village revenue and expenditure budget (APBDes) in Jenepono Regency. These findings confirm that strengthening village financial governance capacity cannot stand alone but requires synergy between information transparency, a firm accountability system, and the technical and managerial capabilities of implementers at the village level. Specifically, the competence of village officials has proven to be a determining factor in ensuring the accuracy of budget planning, implementation, and reporting. Therefore, the main recommendations of this study are the need to implement ongoing training programs, improve digital literacy, and provide adequate technological tools for village officials so they can adapt to the dynamics of digital-based policies and management systems. Local governments and related agencies can design training modules based on local needs and tailored to the complexity of village financial management. In terms of practical implications, the results of this study provide an empirical basis for local governments and other stakeholders in formulating policies to strengthen the capacity of village APBDes governance based on transparency, accountability, and competence indicators. This study also shows that the success of the Village Fund program is determined not only by the size of the budget allocation, but also by the quality of its management. In terms of academic implications, this research enriches the literature on village financial governance in Indonesia, particularly by providing empirical evidence from a regional context that has not been widely studied, namely Jenepono Regency. This study also emphasizes the importance of an integrative approach in examining the simultaneous influence of institutional aspects (transparency and accountability) and human resource aspects (competence) on the effectiveness of village budget management. The novelty of this research lies in the simultaneous

integration of these three main variables in the empirical context of villages in Jeneponto, most of which still face the challenge of underdeveloped status. Furthermore, the use of the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach provides a methodological contribution in examining the relationships between variables more holistically, even under conditions of limited sample size. Thus, the results of this study not only offer a deeper understanding of the factors influencing village budget management but also provide practical and theoretical contributions in efforts to build more transparent, accountable, and professional village financial governance.

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