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## Accountability for Village Fund Allocation Management: Value for Money Performance Measurement as Moderation

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### Abstract

**Purpose**—This study wants to look at how organizational commitment and internal control systems affect the accountability of village fund allocation management, with value-for-money-based performance measures as a moderating variable.

**Design/methodology/approach**— All ten villages in Sungai Lala District, Indragiri Hulu Regency, were included in this study. This study used a saturated sample technique, in which all populations were sampled, namely ten villages. Ten respondents were taken from each village, so the number of respondents in this study was 100 with 93 responses used for analysis. The relationship between variables was analyzed using SEM with Smart PLS

**Findings**— Results indicate that organizational commitment and internal control mechanisms have a favorable and significant impact on village budget allocation management accountability. Value-for-money-based performance measures can moderate the influence of organizational commitment.

**Originality/values**— This study uses performance measurement with value for money as moderation. Performance measurement is essential to increase commitment and strengthen internal control to realize accountability for village fund allocation management.

**Research limitations/implications**— This research has the limitation that the village government only carried it out in the Sungai Lala sub-district, Indragiri Hulu Regency. This research contributes to the village government's need to strengthen commitment, internal control systems, and performance measurement with value for money.

**Keywords:** Organizational Commitment, Internal control system, value for money, accountability

**ArticleType:** Research Papers



## Introduction

Organizations in the public sector must now be run in a way that can be held accountable. Because accountability is a part of putting the principles of good government into practice. As the smallest level of government, the village must be open and answerable when running government to help the village grow. [Mahmudi \(2016\)](#) revealed that every rupiah of public money must be accounted for by the people who have given their money to finance growth and run the wheels of government.

Since the issuance of Law Number 32 of 2004, the village has been given the broadest possible autonomy to manage its administration. It means that the village is responsible for advancing the region and improving people's welfare. To support village development, the government has provided transfer funds to support village finances. The Village Fund Allocation is one of the transfer funds given to the village government (ADD). Village fund allocations are transfers of money from the District Income and Expenditure Estimates, which is 10% of the general allocation fund and revenue sharing fund to the village government (DJKP, Ministry of Finance, 2022). The Village Fund Allocation (*Alokasi Dana Desa*–ADD) is a kind of "stimulus" or "stimulus fund" that is meant to help finance Village Government programs that rely on self-help from the community and community empowerment. There are still some things that could be done better with the Village Fund Allocation assistance in Bukumatiti Village. One example is the Village Original Income, which is still low ([Baura et al., 2015](#)).

However, in the use of ADD, many things could be improved. ADD, which should be accounted for following the plans that have been made, many cannot be implemented, and there are even ADD irregularities. Based on data from the Supreme Court (MA) ruling, it was revealed that from 2006 to 2017, there were 115 cases with 122 corruption defendants in the allocation of village funds, which caused a state loss of IDR 20.16 billion. Furthermore, the sectors that have become the hottest fields for corruption in the allocation of village funds and village funds in the last ten years are the government and infrastructure sectors ([protapriau.com, 2019](#)). Therefore, accountability for managing village fund allocations will become a severe problem if not handled properly.

Problem accountability for managing village fund allocations also occurs in Indragiri Hulu Regency. Several projects sourced from ADD were different from the plan. For example, project development and pavement of Tanjung Sari Road, Kuantan Babu Village, Rengat District, Indragiri Hulu Regency (Berantas Daily, 2020). Cases of misappropriation of ADD by village heads are also common, for example, in Air Putih ([Grdanews, 2021](#))

The low commitment of village managers is one of the reasons for the low accountability of ADD management. According to [Robbins and Judge \(2015\)](#). The term "organizational commitment" refers to a person's emotional and physical investment in their place of employment or membership group. Organizational commitment will foster a sense of belonging among employees, thereby fostering a sense of responsibility and awareness in the management of the organization and a desire to achieve organizational goals, which will be supported by accountability in the management of village fund allocations. Previous studies [Handayani et al. \(2020\)](#), [Savitri et al. \(2020\)](#), [Panjaitan et al. \(2022\)](#) indicate that the organizational commitment of the local government can enhance accountability in the management of village budget allocations. However, it is different from [Sari and Padnyawati's research \(2021\)](#) and [Wardani et al.\(2021\)](#) state that organizational commitment does not affect accountability for managing village fund allocations.

The internal control system is a factor that can increase financial management accountability ([Arfiansyah, 2020](#)). Accountability enables effective, efficient, transparent, and accountable management of state finances ([Candрева, 2006](#); [Silvia and Zahara ,2015](#)). The higher the ability possessed by someone in terms of government apparatus, the control system from internal parties, namely the inspectorate, the higher it can increase accountability in managing village fund allocations to the public ([Iyoha & Oyerinde, 2009](#)).

The findings of study conducted by [Hardiningsih et al. \(2020\)](#) And [Savitri et al. \(2020\)](#) demonstrate the effect of the internal control system on village budget allocation management accountability. [Primayani et al. \(2014\)](#), [Iyoha and Oyerinde \(2009\)](#), and [Prasetyo \(2018\)](#) found that internal control

has a good impact on the accountability of village budget allocation management. In contrast, Sari's (2017) research indicates that the internal control system has little effect on the accountability of village budget allocation management.

However, the existence of organizational commitment and a solid internal control system may affect the accountability of managing village funds. The study's results still show the need for more consistency in the influence of organizational commitment and internal control systems on the accountability of ADD financial management. Mahmudi (2016) revealed that to realize good financial management accountability, a performance measurement system based on value for money is needed so that all financial management activities can run economically, efficiently, and effectively. It is intended that financial management problems that have been negatively assessed by the public so far, such as inefficiency, waste, and corruption, can be prevented and minimized.

Indonesia has implemented a range of public financial reforms, especially the issuance of modern accounting regimes on a full accrual basis. The application of accrual accounting is common in developed economies (Kobayashi et al., 2016) and appears to have enhanced accountability in developing economies (Nakmahachalasint & Narktabtee, 2019). A number of developing economies in Southeast Asia, such as Thailand, Malaysia, Vietnam and Indonesia, now prepare public-sector financial statements under accrual accounting. Policy makers envisage that due to providing useful information for decision making, financial statements in accordance with the new regulations will assist the authorities in assessing the accountability of public organizations. Nevertheless, the extent to which the financial statements created under the new accounting regimes are useful for evaluating accountability and improving operational results remains unclear.

Research on accountability to the village government is vital to do, and this is because the village, as the newest autonomous region, has experienced many problems, such as corruption cases. It resulted in obstacles to village development. Widyatama et al. (2017) explore the influence of the internal control system on village government accountability in managing ADD. In this study, researchers used a moderating variable for measuring performance measured by value for money as moderation. In addition, researchers also use organizational commitment, which is a critical component in realizing accountability and good governance.

To support accountability, a good organizational commitment, and internal control system is needed (Primayani et.al, 2014 and Handayani et al., 2020). This study aims to examine the moderating effect of value for money performance measure in the relationship between organizational commitment, Internal Control System and the accountability of Village Fund Allocation Management.

## Literature Review

### Accountability of Village Fund Allocation Management

Accountability According to Maridasmo (2018), accountability is the duty to present, report, and disclose all activities that are the decision-responsibility makers to the party who gave them the mandate and the right to hold them accountable. Meanwhile, the State Administration Institute concludes that accountability is the obligation of a person or organizational unit to be accountable for managing and controlling resources and implementing policies entrusted to them to achieve the goals set through periodic accountability. Zeyn (2018) says that being responsible for managing Village Fund Allocation means making financial plans, carrying out and paying for activities, evaluating financial performance, and putting in place financial reporting.

### *The Effect of Organizational Commitment on the Accountability of Village Fund Allocation Management*

Organizational commitment is emotionally bound and feels as if the problems within the organization are their problems, and they believe that loyalty is essential and a moral obligation. Individuals who think they have a high commitment level will have low absenteeism and turnover levels. High

commitment makes a person not actively look for other positions (Robbins & Judge, 2015). Organizational commitment will create a sense of belonging to employees, thus creating responsibility and awareness in running the organization and being motivated to achieve organizational goals. (Mualifu et al., 2019). In addition to achieving organizational goals, high commitment also causes individuals to be responsible for their work (Utaminingsih, 2014). Likewise, for village managers, high fidelity will cause them to work according to plan and be accountable for the village's progress.

The results of research conducted by Mualifu (2019) show that organizational commitment influences accountability in managing village fund allocations. However, it is not in line with Sari and Padnyawati's research (2021), Wardani et al. (2021), and Panjaitan et al. (2022) state that organizational commitment does not affect accountability for managing village fund allocations. Based on the explanation above, the hypothesis can be formulated as follows:

*H1: Organizational commitment affects the Accountability of Village Fund Allocation Management.*

### ***The Influence of the Internal Control System on the Accountability of Village Fund Allocation Management***

The internal control system strives to create effectiveness and efficiency of financial reports and maintain the security of state assets. Implementing an effective internal control system can ensure the proper management of village fund allocations, in accordance with the principle of stakeholders, which states that the village government must account to the community for its activities. The internal control system supports village government accountability to be more accountable. Research by Sari (2012) demonstrates the impact of the internal control system on the accountability of village money allocation management. The study undertaken by Primayani (2019) and Prasetyo (2018) showed that internal control positively affects the accountability of village fund allocation management. However, this is different from Sari's research (2017), which states that the internal control system does not affect the accountability of village fund allocation management. Based on the explanation above, the hypothesis can be formulated as follows:

*H2: The internal control system affects the Accountability of Village Fund Allocation Management.*

### ***Value for Money-Base Performance Measurement moderates Organizational Commitment to Accountability of Village Fund Allocation Management.***

Previous research has shown the need for more consistency in the effect of organizational commitment on the accountability of village fund allocation management. Performance measurement is one of the factors that can influence this relationship. Performance measurement based on Value for Money is an index arrangement with elements comprising inputs, outputs, and outcomes. This concept wants the organization to simultaneously fulfill the principles of economy, efficiency, and effectiveness (Jemita et al., 2021). When individuals in the organization know that their performance is measured, their commitment to achieving performance will also increase (Prihantoro, 2015), ultimately increasing their accountability. Researchers also support this research. The results of the study conducted by Mualifu (2019), Abdullah (2018), and Primayani et al.(2014) state that organizational commitment affects accountability for managing village fund allocations supported by other factors such as value for money. Thus, it can be hypothesized as follows:

*H3: Measurement-based performance Value for money moderates the effect of organizational commitment on Village Fund Allocation Management Accountability.*

### ***Value for Money-Based Performance Measurement moderates the Internal Control System for the Accountability of Village Fund Allocation Management.***

Accountability for managing the allocation of village money is obliged to convey accountability or to answer or explain the performance and acts of an organization's person/legal entity/collective leader to parties that have rights or are permitted to request accountability information. Performance

measurement using the value for money encourages organizations to implement internal controls effectively. Sinaga et al. (2020) states that the achievement of effectiveness, efficiency, and economy, which is used as a measure of organizational success, causes the organization to implement a more stringent monitoring system. Implementation of a better internal control system also encourages the achievement of high accountability (Noviyana & Pratolo, 2018). Research conducted by Widyatama et al. (2017), Martini (2019), and Syarifuddin(2020) also shows that the internal control system affects the accountability of village fund allocation management supported by other factors such as value for money. Thus, it can be hypothesized as follows:

*H4: Performance-Based Measurement Value for Money Moderating the Effect of the Internal Control System on the Accountability of Village Fund Allocation Management.*

## Methods

The population in this study were all villages in Sungai Lala District, Indragiri Hulu Regency, which totaled ten villages. This study uses a saturated sample technique in which all populations are sampled. Respondents in this study were village heads, 4 Village Consultative Councils (BPD), 2 Heads of Section, and 3 Village Chiefs, so the number of respondents in this study was 100. The data collection technique in this study was by distributing questionnaires and interviewing village apparatus and BPD in the District Lala River, Indragiri Hulu Regency, which was used as the sample in the study. A questionnaire is a pre-formulated list of questions that respondents will answer, usually in clearly defined alternatives (Now, 2006).

**Table 1.** Research Instruments

No	Variable Study	Indicator	Scale
1	Village Fund Allocation Management Accountability	<ol style="list-style-type: none"> <li>1. Development of financial planning</li> <li>2. The financing and execution of operations,</li> <li>3. Analyze the financial results,</li> <li>4. financial reporting implementation.</li> </ol> (Permendagri Number 113 of 2014)	Interval
2	Organizational Commitment	<ol style="list-style-type: none"> <li>1. Emotionally attached to the organization.</li> <li>2. The problems in the organization are their problems.</li> <li>3. Staying in this organization is both a need and a desire in itself.</li> <li>4. Leaving the organization will require significant personal sacrifice, and another organization may not be worth the overall benefits.</li> <li>5. Believe in the value of loyalty to one organization.</li> <li>6. Believing loyalty is essential; therefore, staying with this organization is a moral obligation.</li> </ol> (Dessler, 2015)	Interval
3.	Internal Control System	<ol style="list-style-type: none"> <li>1. Control environment</li> <li>2. Risk assessment</li> <li>3. Control Activities</li> <li>4. Information and Communication</li> <li>5. Internal Control Monitoring</li> </ol> (Mahmudi, 2016)	Interval
4.	Value for Money	<ol style="list-style-type: none"> <li>1. Economy</li> <li>2. Efficient</li> <li>3. Effectiveness</li> <li>4. Cost Allocation</li> <li>5. Quality of Service</li> </ol> (Mahmudi, 2007)	Interval

This study collected primary data in all Sungai Lala District villages, Indragiri Hulu Regency. Sungai Lala District, Indragiri Hulu Regency, village apparatus and BPD received questionnaires. Variables are measured using a 5-point interval scale where category one strongly disagrees while category five strongly agrees. The operational definition can be seen in Table 1.

This study employed SEM-PLS using Smart PLS software version 3.2.9. PLS may also measure model validity and reliability and employ latent construct indicators. Structural model parameters from PLS tests hypothesized associations. SEM may evaluate patterns of correlations between latent constructs and their indicators, latent constructs with each other, and direct measurement errors. SEM, a family of multivariate dependent statistics, allowing direct analysis between numerous dependent and independent variables (Hair et al., 1995) in Pristiyanti (2012).

## Results

In this study, there were 100 respondents, and the rate of returning questionnaires from respondents can be seen in Table 2 as follows. Table 2 shows that this study issued 100 questionnaires to all village apparatus and Village Consultative bodies in Sungai Lala District, Indragiri Hulu Regency, with a 93.00% return rate. To find out the number of respondents based on male and female gender can be seen in Table 3.

**Table 2.** Questionnaire Return Rate

Questionnaire	Number of people)	Percentage (%)
Distributing a survey	100	100%
Returned questionnaire	97	97.0%
Unreturned questionnaires	3	3.00%
Incomplete questionnaire	4	4.00%
The questionnaire that can be used	93	93.00%

Source: Processed Primary Data, 2022

**Table 3.** Characteristics of Respondents by Gender

Gender	Number of people)	Percentage (%)
Man	56	60,21
Woman	37	39.79
Amount	93	100
Level of education	Number of people)	Percentage (%)
Elementary School	0	0
Junior High School	0	0
Senior High School	55	59,1
Diploma	11	11,8
Undergraduate	26	28.0
Graduate	1	1,2
Amount	93	100
Level of education	Number of people)	Percentage (%)
Village head	10	10,7
Village Head	28	30,1
Village Chief	20	21,6
BPD	35	37,6
Amount	93	100
Service Period (Year)	Number of people)	Percentage (%)
≤ 2	26	28.0
3 – 5	38	40,9
6 – 8	17	18,2
> 8	12	12,9
Amount	93	100

Source: Processed Primary Data, 2022

### Descriptive Statistics

A descriptive analysis of research variables based on data obtained from respondents can be seen in table 4 below.

**Table 4.** Descriptive Statistics

Variable	Means	At a minimum	Maximum	std. Dev
Organizational Commitment	30.1720	13.00	40.00	6.37867
Internal Control System	37.6882	10.00	50.00	6.89830
Value For Money	30.2473	14.00	40.00	6.44821
Accountability of Village Fund Allocation Management	39.0323	19.00	50.00	6.45798

Source: Processed Data for 2022

The data for the accountability variable for managing village fund allocations have an average value of 39.0323, as can be seen in Table 4 above, it indicates that Sungai Lala District, Indragiri Hulu Regency's accountability for managing village money allocations is effective. The organizational commitment variable has an average value of 30.1720, which means that organizational commitment in Sungai Lala District, Indragiri Hulu Regency is good. The internal control system variable has an average value of 37.6882, which means that the internal control system in Sungai Lala District, Indragiri Hulu Regency is good. The value for money variable has an average value of 30.2473. which means that the value for money in Sungai Lala District, Indragiri Hulu Regency is good.

### Partial Least Square Analysis (PLS)

#### Evaluation of the Measurement (Outer) Model

The first stage of testing the outer model is convergent validity. Convergent validity uses factor loading, which can be seen in Table 5. Based on Table 5 shows that the loading factor test for all manifest variables has a value of > 0.50. Thus this study meets the validity criteria because the loading factor value is above 0.50 (Ghozali, 2015). Another test is to assess construct validity by looking at the AVE value; a good model has required if each construct's AVE value is greater than 0.50. The test results can be seen in Table 7, which shows the AVE value for all variables > 0.5, which means convergent validity is fulfilled (Ghozali, 2015).

**Table 5.** Convergent Validity Test Results Based on Outer Loading

	Organizational Commitment	Internal Control System	Value For Money	Accountability of Village Fund Allocation Management
X1_1	0.878			
X1_2	0.820			
X1_3	0.825			
X1_4	0.690			
X1_5	0.704			
X1_6	0.928			
X1_7	0.878			
X1_8	0.838			
X2_1		0.776		
X2_10		0.781		
X2_2		0.785		
X2_3		0.837		
X2_4		0.865		
X2_5		0.868		
X2_6		0.758		
X2_7		0.779		
X2_8		0.612		
X2_9		0.803		

	Organizational Commitment	Internal Control System	Value For Money	Accountability of Village Fund Allocation Management
Z_1			0.871	
Z_2			0.826	
Z_3			0.865	
Z_4			0.765	
Z_5			0.711	
Z_6			0.841	
Z_7			0.884	
Z_8			0.884	
Y_1				0.786
Y_10				0.769
Y_2				0.770
Y_3				0.854
Y_4				0.653
Y_5				0.853
Y_6				0.779
Y_7				0.740
Y_8				0.769
Y_9				0.733

Source: Processed Data, 2022

To see discriminant validity, we also have to look at the Fornell Larcker Criterium numbers, which can be seen in Table 6 as follows:

**Table 6.** Fornell Larcker Criterium

	Accountability of Village Fund Allocation Management	Organizational Commitment	Internal Control System	Value For Money
<b>Accountability of Village Fund Allocation Management</b>	0.773			
<b>Organizational Commitment</b>	0.334	0.824		
<b>Internal Control System</b>	0.530	0.178	0.789	
<b>Value For Money</b>	0.307	0.067	0.455	0.833

Source: Processed Data, 2022

Based on Table 6, the average value of each variable must be greater than the other variables. These variables indicate that discriminant validity is fulfilled. In addition to the construct validity test, a construct reliability test was also carried out with two criteria: Composite Reliability and Cronbach's Alpha from the indicator block that measures the construct. The construct is declared reliable if the Composite Reliability or Cronbach's Alpha values are above 0.70 (Ghozali, 2015)., which can be seen in Table 7 as follows.

**Table 7.** Construct Reliability Test Results

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Accountability of Village Fund Allocation Management	0.924	0.930	0.936	0.597
Organizational Commitment	0.936	0.964	0.944	0.679
Internal Control System	0.933	0.955	0.943	0.623
Value For Money	0.936	0.942	0.948	0.694

Source: Processed Data, 2022



The composite Reliability-or-Alpha Cronbach's value met the criteria, as shown in Table 7 above, by having a value greater than 0.70. As a result of having a value higher than 0.50, the AVE value mentioned above also satisfies the criteria. This study's construct can be trusted. The constructions of the outer model, which represents the total outcome measurement model, satisfy the requirements for further analysis (Ghozali, 2015).

### *Structural Model Testing (Inner Model)*

The purpose of structural model testing (interior model) is to evaluate a construct's ability to explain changes in other constructs. R<sup>2</sup> (R Square), which assesses the level of variance between changes in the independent variable and the dependent variable, is used to evaluate the structural model in PLS. The greater the R<sup>2</sup> score, the more accurate the proposed research model's predictions. The R<sup>2</sup> value generated in this study can be seen in Table 8 as follows:

**Table 8.** Results of R Square Values

Variable	R Square
Z-Accountability of Village Fund Allocation Management	0.359

Source: Processed Data, 2022

On the basis of Table 8, it can be concluded that organizational commitment and internal control systems are significant variables, and value for money can explain the variance that occurs in the accountability of village fund allocation management of 0.359 or 35.9%, the remaining 64.1% is influenced by factors above outside of this research.

### *Hypothesis testing*

To address the formulation of the problem and the research objectives of this work, a significance test was conducted on the structural model and path coefficients in order to assess the hypothesis. The structural model is built on the relationship between latent variables/manifest variables, which has been tested by analyzing the validity and reliability of the manifest variables. Analyzing the results of data management at the PLS complete model stage requires a significance test, which can be seen in Figure 1 and Table 9 as follows.

Based on Figure 1 and Table 9, it is clear that the structural model derived from the smart PLS output demonstrates the influence of exogenous variables on endogenous variables via the t-statistic and the P value. Considering the research hypothesis, the t-statistic value employed is 1.96 with two tails. When the t-statistic is greater than 1.96 and the P value is less than 0.05, exogenous variables can have a positive and significant effect on endogenous variables; conversely, when the t-statistic is less than 1.96 and the P value is greater than 0.05, exogenous variables cannot have a positive and significant effect on endogenous variables. Therefore, all the proposed hypotheses can be accepted.

## **Discussion**

### ***The Effect of Organizational Commitment on the Accountability of Village Fund Allocation Management***

The study's results show that the coefficient value of organizational commitment to the accountability of village fund allocation management in the model is 0.201 with a significance of 0.036 < 0.05. This research shows that (H1) is accepted; that is, there is an influence between organizational commitment and accountability for managing village fund allocations. The results of testing the variable organizational commitment to the accountability of managing village fund research allocations show a positive and significant influence. This research indicates that organizational commitment contributes to realizing accountability in managing village fund allocations in Sungai Lala District, Indragiri Hulu Regency, which can increase accountability in managing village fund allocations.

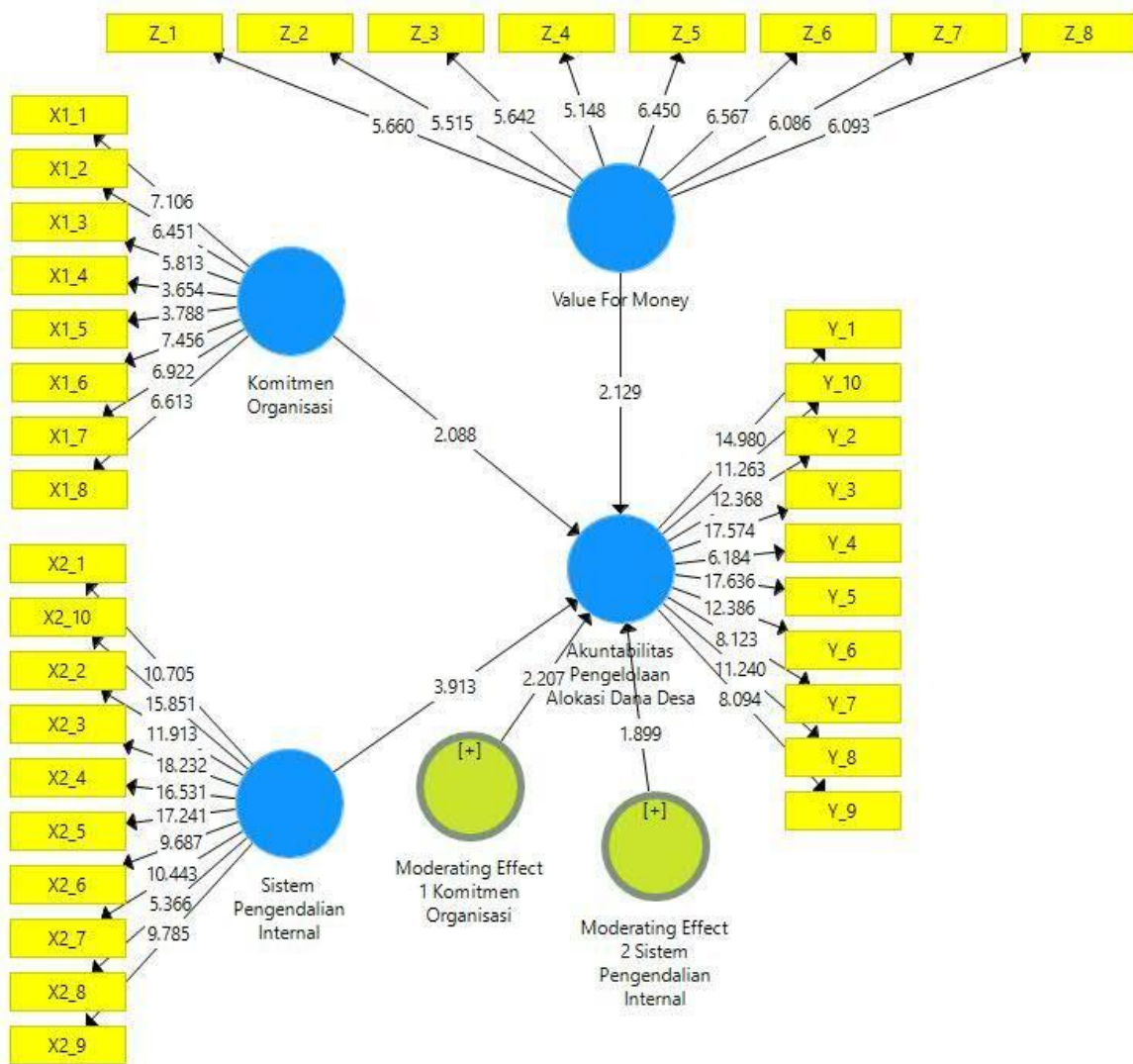


Figure 1. Structural Model Outputs  
Source: Processed Data, 2022

Table 9. Hypothesis Testing

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values	Conclusion
Organizational Commitment -> Village Fund Allocation Management Accountability	0.201	0.220	0.095	2.107	0.036	Accepted
Internal Control System -> Village Fund Allocation Management Accountability	0.412	0.402	0.097	4,251	0.000	Accepted
Moderating Effect Organizational Commitment -> Village Fund Allocation Management Accountability	0.288	0.251	0.139	2065	0.039	Accepted
Moderating Effect Internal Control System -> Village Fund Allocation Management Accountability	0.171	0.157	0.085	2012	0.045	Accepted

Source: Processed Data, 2022

The result is in line with (Mualifu et al., 2019). Organizational commitment will create a sense of belonging to the organization's employees, thereby creating responsibility and awareness in running the organization and being motivated to achieve organizational goals. Organizational commitment is emotionally bound and feels as if the problems within the organization are their problems, and they believe that loyalty is essential and a moral obligation. Individuals who think they have a high commitment level will have low absenteeism and turnover levels. High commitment makes a person not actively look for other positions. This research also supports (Utaminingsih, 2014) that high commitment also causes individuals in the organization to be responsible for their work, which impacts accountability.

### ***The Influence of the Internal Control System on the Accountability of Village Fund Allocation Management***

The results of the study indicate that the coefficient value of the model's internal control system for the accountability of village budget allocation management is 0.412, with a significance level of  $0.000 < 0.05$ . This research shows that (H2) is accepted; that is, there is an influence between the internal control system on the accountability of village fund allocation management.

This research reveals that the internal control system favorably contributes to strengthening the accountability of village budget allocation management in Sungai Lala District, Indragiri Hulu Regency. An internal control system that is executed effectively can strengthen accountability for managing village money allocations. This study supports the stewardship idea (Donaldson & Davis, 1991) that institutions should operate in the best interests of their stakeholders. Therefore, it is necessary to be accountable to the government and to the community. Effective internal control needs to be improved to support that the village government carries out activities according to the rules. The results of this study support Sari's research (2012), Primayani et al.(2014),(Iyoha & Oyerinde, 2009), and Prasetyo(2018), Which prove that the internal control system affects the accountability of village fund allocation management.

### ***The Effect of Organizational Commitment on Accountability of Moderated Village Fund Allocation Management Performance Measurement Based on Value For Money***

According to the study's findings, the coefficient value of organizational commitment to accountability in managing village budget allocations moderated by value for money-based performance evaluations is 0.288 with significance of  $0.039 < 0.05$ . This research shows that (H3) is accepted; that is, there is an influence between organizational commitment on accountability for managing village fund allocations moderated by value-for-money-based performance measurements.

Research indicates that the influence of organizational commitment on the accountability of managing village budget allocations is strengthened if value-for-money-based performance evaluations are used to moderate it. The presence of value-for-money-based performance measurements in Sungai Lala District, Indragiri Hulu Regency, reinforces the relationship of organizational commitment to accountability in managing village fund allocations. Support Prihantoro (2015) that when individuals in the organization know that their performance is measured, their commitment to achieving performance will also increase, ultimately increasing their accountability. The findings of research performed by Mualifu (2019) that organizational commitment affects the accountability of managing village fund allocations supported by other factors such as value for money, namely the results of research conducted by Abdullah (2018) and Primayani et al.(2014).

### ***The Influence of the Internal Control System on Accountability of Moderated Village Fund Allocation Management Performance Measurement Based on Value For Money***

The results of the study indicate that value for money-based performance measurement tempered the coefficient value of the internal control system for the accountability of village budget allocation

management is 0.171 with a significance of 0.045 <0.05. This research shows that (H4) is accepted, that is, there is an influence between the internal control system on accountability for village fund allocation management which is moderated by value-for-money-based performance measurements.

According to test results, if value-for-money-based performance metrics are used to moderate it, the internal control system's impact on the accountability of village budget allocation management is reinforced. The presence of value-for-money-based performance measurement in Sungai Lala District, Indragiri Hulu Regency, enhances the influence relationship of the internal control system on the accountability of village fund allocation management.

This research supports (Sinaga et al., 2020) that the achievement of effectiveness, efficiency, and economy, which is used as a measure of organizational success, causes the organization to implement a more stringent monitoring system. Therefore, the internal control system will run well. Implementation of a better internal control system also encourages the achievement of high accountability (Noviyana & Pratolo, 2018).

The findings of this study corroborate those of Widyatama et al. (2017), Martini (2019), and Syarifuddin (2020), according to which the internal control system has an impact on the management of village funds allocation accountability and is supported by other aspects like value for money.

## Conclusion

This study aims to examine the moderating effect of value for money performance measures in the relationship between organizational commitment, Internal Control System, and the accountability of village money allocation (ADD). The research model and hypotheses were tested with a survey of 93 responses obtained from all village apparatus and Village Consultative bodies in Sungai Lala District, Indragiri Hulu Regency. Our analysis shows that organizational commitment has a positive and significant effect on the accountability of village budget allocation management. The internal control system has a positive and significant effect on the accountability of village fund allocation management. Performance measurement with Value for money moderates the influence of organizational commitment and internal control on the accountability of village fund allocation management.

Although researchers have tried to design and develop research in such a way, the implementation of this research certainly has limitations experienced by researchers, with these limitations do not reduce the benefits to be achieved. These limitations include the limited research area and the variables used to explore factors that affect the accountability of village fund management. Therefore, further research is suggested to expand the research area and use other variables to analyze accountability, for example, transparency and community participation.

The proven influence of organizational commitment variables, internal control systems, and value-for-money performance measurements on management accountability can provide several implications. Theoretically, this research strengthens support for several previous studies used as references in this study. For the village government to maintain commitment and internal control systems. It implies that village managers who have a high sense of loyalty, involvement are more likely to manage village funds transparently. In order to avoid errors, irregularities, and misappropriation of funds, the organization and village managers should implement a good internal control system and possess high value for money.

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