

## Abstract

This study aims to examine the effect of Village Government Competence and the Government Internal Control System (SPIP) on the Accountability and Transparency of Village Fund Management. This research adopts a quantitative approach using a survey method conducted among village governments in Central Buton Regency, involving a total of 67 villages as respondents. All collected data were successfully processed. Data were obtained through questionnaires and analyzed using multiple linear regression with the assistance of SPSS software. The findings indicate that Village Government Competence has a positive effect on the Accountability of Village Fund Management, but does not affect Transparency. In contrast, the Government Internal Control System (GICS) has a positive effect on both Accountability and Transparency of Village Fund Management. This study is expected to provide practical implications for strengthening institutional capacity and enhancing the effectiveness of internal control systems in order to achieve accountable and transparent village fund management.

**Keywords:** Village Government Competence, Government Internal Control System, Accountability, Transparency, Village Funds.

