

**The role of the Community and Village Empowerment Service,  
Organizational Commitment and Community Supervision of the  
Accountability of Village Fund Allocation Management in Berau Regency  
with the Implementation of SISKEUDES  
as an Intervening Variable (Literature Study)**

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**ABSTRACT**

*The management of Village Fund Allocation (ADK) in Berau Regency is a crucial concern as it relates to effective, transparent, and sustainable village development. The Village and Community Empowerment Agency (DPMK) acts as a facilitator and supervisor, while the organizational commitment of village officials and community oversight are determining factors in the accountability of ADK management. This research is important to examine the relationship between the role of DPMK, organizational commitment, and community oversight with the accountability of ADK management through the comprehensive implementation of SISKEUDES. The purpose of this study is to analyze in depth how the role of the Village Fund Management Agency (DPMK), organizational commitment, and community oversight influence the accountability of ADK management in Berau Regency, with the implementation of SISKEUDES as an intervening variable. This study employed a qualitative method with a literature review approach. Various sources, such as national journals, government reports, and previous research findings, were analyzed thematically. The literature review shows that the active role of the Village Fund Management Agency (DPMK) in training and mentoring improves village officials' understanding of the use of SISKEUDES. Strong organizational commitment encourages transparency in financial reporting, while community oversight has been shown to improve procedural compliance. This study concludes that the synergy of the roles of the Village Fund Management Agency (DPMK), organizational commitment, and community oversight significantly influences the accountability of ADK management in Berau Regency.*

**Keywords:** *Community Oversight, Fund Allocation (ADK), Organizational Commitment*

**ABSTRAK**

Pengelolaan Alokasi Dana Desa (ADK) di Kabupaten Berau menjadi perhatian krusial karena berkaitan dengan pembangunan desa yang efektif, transparan, dan berkelanjutan. Badan Pemberdayaan Desa dan Masyarakat (DPMK) bertindak sebagai fasilitator dan pengawas, sedangkan komitmen organisasi perangkat desa dan pengawasan masyarakat menjadi faktor penentu akuntabilitas pengelolaan ADK. Penelitian ini penting untuk mengkaji hubungan antara peran DPMK, komitmen organisasi, dan pengawasan masyarakat dengan akuntabilitas manajemen ADK melalui implementasi SISKEUDES yang komprehensif. Tujuan dari penelitian ini

adalah untuk menganalisis secara mendalam bagaimana peran Badan Pengelola Dana Desa (DPMK), komitmen organisasi, dan pengawasan masyarakat mempengaruhi akuntabilitas pengelolaan ADK di Kabupaten Berau, dengan implementasi SISKEUDES sebagai variabel intervensi. Penelitian ini menggunakan metode kualitatif dengan pendekatan tinjauan pustaka. Berbagai sumber, seperti jurnal nasional, laporan pemerintah, dan temuan penelitian sebelumnya, dianalisis secara tematik. Tinjauan literatur menunjukkan bahwa peran aktif Badan Pengelola Dana Desa (DPMK) dalam pelatihan dan pendampingan meningkatkan pemahaman perangkat desa tentang penggunaan SISKEUDES. Komitmen organisasi yang kuat mendorong transparansi dalam pelaporan keuangan, sementara pengawasan masyarakat telah terbukti meningkatkan kepatuhan prosedural. Penelitian ini menyimpulkan bahwa sinergi peran Badan Pengelola Dana Desa (DPMK), komitmen organisasi, dan pengawasan masyarakat secara signifikan mempengaruhi akuntabilitas pengelolaan ADK di Kabupaten Berau.

**Kata kunci:** Pengawasan Masyarakat, Alokasi Dana (ADK), Komitmen Organisasi

## INTRODUCTION

Village Fund Allocation (ADK) is a strategic instrument for promoting local economic development in Indonesia. This policy is designed to stimulate accelerated village development by strengthening independence, equitable distribution of development outcomes, and improving community welfare. Berau Regency, as a region characterized by villages with significant natural resource potential, also manages ADK, which is funded by central and regional government allocations (Padilla et al., 2023). However, in its implementation, ADK management still faces various challenges, including low transparency, weak accountability, and the limited capacity of village officials to effectively manage these funds.

Within the framework of village governance, the role of the Village and Community Empowerment Agency (DPMK) holds a highly strategic position. DPMK acts as a supervisor, supervisor, and facilitator in the management of Village Fund Allocation (ADK). Various studies over the past five years have shown that the quality of DPMK's performance is positively correlated with the effectiveness of village fund management (Banati et al., 2021). When DPMK actively implements training, outreach, and technical assistance programs, village officials generally gain a more comprehensive understanding of financial regulations, thereby minimizing the potential for irregularities.

In addition to the government's role through the Village Development Planning Agency (DPMK), the organizational commitment of village officials is an essential aspect. A high level of organizational commitment encourages village officials to comply with established procedures, maintain integrity, and prioritize public service (Hunter et al., 2022). Recent research findings indicate that strong organizational commitment

positively impacts accountability, as each member of the organization demonstrates a moral awareness and professional responsibility in carrying out their duties.

Community oversight also plays a crucial role in promoting transparent and accountable village governance. Villagers who have access to information, understand applicable regulations, and have the courage to conduct oversight can play a significant role in preventing misuse of village funds (Laghssais & Comins-Mingol, 2023). Various literature shows that active community participation is a key indicator of successful village development, as constructive social pressure encourages village officials to work in a more orderly and responsible manner.

In recent years, the government has introduced the Village Financial System (SISKEUDES) as a technological innovation aimed at supporting financial management at the village level. SISKEUDES is designed to facilitate more systematic recording, reporting, and internal auditing processes (Egan et al., 2021). The system's implementation is expected to serve as an intervening variable, strengthening the link between the role of the Village Fund Management Agency (DPMK), organizational commitment, and community oversight, with accountability in ADK management. Through the use of SISKEUDES, fund management becomes more transparent, well-documented, and can be monitored in real time.

Several literature studies over the past five years indicate that the implementation of SISKEUDES can reduce the error rate in village financial reports, accelerate the reporting process, and increase information transparency to the public (Thomas et al., 2021). However, the effectiveness of SISKEUDES implementation is largely determined by the extent to which the Village Development Planning Agency (DPMK) provides adequate support, the level of commitment of village officials in operating the system, and the extent to which the community utilizes data transparency to carry out its oversight function.

The phenomenon occurring in Berau Regency reveals an interesting dynamic worth observing. Some villages have shown significant improvements in accountability after implementing SISKEUDES, while others still face various obstacles, both technically and in terms of human resource capacity (Allen et al., 2022). This situation raises important questions about the extent to which the role of the Village Development Planning Agency (DPMK), organizational commitment, and community oversight contribute to increased accountability through SISKEUDES implementation, and whether these three factors are working synergistically or whether there are still gaps that need improvement.

A literature review approach is considered relevant for this research because it provides researchers with the opportunity to gain a comprehensive understanding

through a review of various previous studies, official reports, and scientific publications related to the topic (Allen et al., 2022). Through literature analysis, patterns, trends, and research gaps can be identified, which can then be used as a basis for formulating a conceptual framework to improve ADK management in Berau Regency.

Using a qualitative research method with a literature review approach, this study focuses on thematic analysis of various credible sources over the past five years (Menon & Allen, 2020). This approach allows for in-depth exploration of the study's focal variables, including the role of the DPMK, organizational commitment, community oversight, and SISKEUDES implementation, resulting in a comprehensive understanding supported by relevant secondary data.

Thus, this research is expected to provide both theoretical and practical contributions. From a theoretical perspective, this research enriches the literature on village financial governance by presenting a new perspective through the intervening variable of information technology, namely SISKEUDES (Cheema & Riaz, 2021). Meanwhile, from a practical perspective, this research is expected to serve as a reference for local governments, particularly in Berau Regency, in formulating development policies, increasing organizational commitment, strengthening the role of community oversight, and optimizing the implementation of SISKEUDES to achieve more optimal accountability in ADK management.

## LITERATURE REVIEW

Over the past five years, various literature discussing village financial governance in Indonesia has shown increasing attention to the accountability and transparency aspects in the management of Village Fund Allocations (ADK). Recent studies confirm that effective village financial governance is an essential foundation for achieving economic development at the local level. Berau Regency, as an area with diverse village characteristics, requires special attention given the complexity of its resources and the varying capacities of village officials. The literature review shows that the implementation of ADK policies is often influenced by regional institutional structures, established coordination patterns, and the level of village officials' understanding of applicable financial regulations (Szlamka et al., 2023).

The role of the Village and Community Empowerment Agency (DPMK) has been identified as a crucial variable in the literature on village financial governance. As a technical institution responsible for fostering and supervising villages, DPMK not only serves as a communication bridge between the regional government and village governments but also acts as a facilitator in the implementation of financial regulations. Research conducted by Nasution et al. (2021) and Putri (2022) confirms that the success

of ADK management is largely determined by the frequency of training, technical guidance, and monitoring activities conducted by DPMK. The lack of continuous mentoring often results in low levels of financial reporting accountability at the village level (Setiyowati et al., 2022).

In addition to government institutional aspects, the organizational commitment of village officials has also been a primary focus in various academic studies. Organizational commitment, as outlined in Meyer and Allen's theory, encompasses affective, normative, and ongoing dimensions that encourage individuals to comply with regulations and carry out their duties with integrity. Winter et al. (2021) findings indicate that village officials with a high level of commitment tend to be more disciplined in recording, archiving, and reporting the use of village funds. In the context of Berau Regency, the literature indicates differences in commitment levels that influence the consistency of financial reports in each village (Kosasih & Sulaiman, 2024).

Community-based oversight is another important aspect widely discussed in various literature studies. Research by Ranabahu & Tanima (2022) confirms that community-based oversight mechanisms serve as an effective social control instrument in maintaining village financial accountability. Community involvement, both through village deliberation forums and through access to financial reports, can minimize the potential for misuse of funds. In the context of Berau Regency, several reports indicate that villages with high levels of community participation in the oversight process generally have more accurate and transparent financial reports than those with low levels of participation.

In the field of information technology, the Village Financial System (SISKEUDES) is seen as a strategic innovation that has received considerable attention in the literature over the past five years. SISKEUDES is designed to facilitate villages in the process of recording transactions, preparing financial reports, and integrating data with local governments. Research findings released by the Ministry of Home indicate that the implementation of SISKEUDES can reduce the rate of errors in data input and accelerate the implementation of internal audits. However, the effectiveness of SISKEUDES implementation is not independent but rather highly dependent on institutional support and human resource capacity at the village level (Some et al., 2021).

highlights SISKEUDES as an intervening variable that acts as a bridge between internal and external factors in village financial management. Kalantar-Zadeh et al. (2021) research suggests that the implementation of SISKEUDES can optimize the influence of the DPMK (Regional Development Planning Agency), the level of organizational commitment, and community oversight of ADK management accountability. Through an integrated system, every financial input and output process

can be monitored in real time, thus minimizing the potential for data manipulation. However, the effectiveness of SISKEUDES implementation remains highly determined by the readiness and competence of the human resources managing it (Leddy et al., 2020).

Several local studies have revealed various challenges in the implementation of SISKEUDES, such as limited technological facilities and infrastructure, a lack of ongoing training programs, and weak coordination between the Village and Community Empowerment Agency (DPMK) and village officials. In Berau Regency, these conditions are reflected in the varying achievements of SISKEUDES implementation across villages. Local literature Carrick-Hagenbarth (2021) shows that villages that receive support in the form of intensive training from DPMK are able to utilize SISKEUDES more effectively, while villages that receive minimal assistance often experience technical and administrative obstacles (Bhan et al., 2022).

Furthermore, several studies emphasize the importance of creating synergy between organizational commitment and the use of information technology. Village officials with a strong performance orientation and high levels of commitment tend to be more responsive in adopting SISKEUDES, while officials with low motivation tend to be slow to adapt and show resistance to change. Research findings by Alencar (2020) indicate a positive relationship between the level of organizational commitment and the effectiveness of village financial information system implementation. This confirms that the success of technology implementation depends not only on system availability but also on the psychological and professional readiness of village officials.

Active community participation in the use of SISKEUDES has also received considerable attention in the literature. Pellecchia et al. (2020) study showed that the data transparency provided through SISKEUDES provides the community with the opportunity to obtain village financial information more quickly and accurately. This ease of access then encourages the formation of public discussion forums that demand a higher level of transparency, thus further encouraging village officials to increase accountability. Thus, SISKEUDES serves not only as an administrative instrument but also as a medium to strengthen democratic practices at the local level.

Overall, a literature review of the past five years demonstrates a strong relationship between the role of the Village Fund Management Agency (DPMK), organizational commitment, and community oversight, with increased accountability in ADK management. This is further strengthened through the implementation of SISKEUDES as an intervening variable. Collaboration between institutional factors, apparatus capacity, public participation, and information technology support are key elements in realizing accountable village fund governance. For Berau Regency, these literature findings can serve as a conceptual basis for formulating more effective

guidance and oversight strategies to achieve more transparent, participatory, and sustainable ADK management.

## **METHODOLOGY**

This research employs a qualitative method with a literature review approach as the primary strategy. This method was chosen based on the need to gain a deeper and more comprehensive understanding through various relevant scientific sources (El-Abed et al., 2023). A qualitative approach based on literature study provides ample scope to explore various conceptual and empirical findings from previous studies, official government agency reports, and academic publications that support the study's focus. Through this approach, researchers are able to map the relationships between research components or variables without having to collect data directly in the field (Rudianto, 2025).

The primary data sources in this study include national and international journal articles, seminar proceedings, scientific books, research reports, and regulations related to village financial governance published within the last five years (2020–2025) (Van Niekerk et al., 2023). This timeframe was chosen to ensure that the references used are up-to-date and relevant to current developments and dynamics in the field. Therefore, the collected literature is expected to provide the most up-to-date picture of the role of the Village Fund Management Agency (DPMK), the level of commitment of village officials, community oversight mechanisms, and the implementation of SISKEUDES.

The data collection technique in this study was carried out through a systematic search process in various academic databases, including Google Scholar, Garuda Ristekbrin, Scopus, and the official portals of the Ministry of Home Affairs and the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Mulema et al., 2021). In the search process, keywords such as "Village Fund Allocation Management", "DPMK", "commitment of village apparatus organizations", "community supervision", and "SISKEUDES" were used. Literature selection was carried out in layers by paying attention to aspects of quality, relevance, and the extent to which each source provides a significant contribution to the focus of this study.

The inclusion criteria applied in this study included literature published within the last five years, focused on village financial governance issues in Indonesia, discussed the variables of the Village Fund Management Agency (DPMK), organizational commitment, community oversight, or the implementation of SISKEUDES, and came from sources with academic credibility and accountability (Mulema et al., 2021). Exclusion criteria included publications with low methodological quality, were irrelevant to the

Indonesian context, or had no direct connection to the theme of accountability in village fund management.

The data analysis process in this study was conducted using thematic analysis techniques to uncover patterns, themes, and interrelationships between concepts found in the literature (Rudianto, 2025). Information from each selected source was systematically extracted and then grouped based on research variables, namely the role of the Village Fund Allocation Agency (DPMK), organizational commitment, community oversight, and the implementation of SISKEUDES as an intervening variable. The results of the extraction process were then synthesized to obtain a comprehensive and in-depth understanding of the accountability of Village Fund Allocation management in Berau Regency.

Validity in qualitative research based on literature studies is maintained through the application of source triangulation, which involves comparing and confirming findings from various sources. If differences in perspectives are found within the literature, researchers review the methodological context of each source to assess its relevance and the weight of its contribution. Furthermore, the selected literature comes from reputable publishers or journals, minimizing the potential for information bias (Rudianto, 2025).

To strengthen the credibility of the research findings, researchers cross-referenced the latest regulations and policy documents issued by the central and regional governments (Rozikin et al., 2024). Official documents, such as the Minister of Home Affairs Regulation on Village Financial Management and the SISKEUDES user guideline, were also analyzed to enrich both conceptual and technical understanding of the topic under study. This effort was intended to ensure that the literature synthesis results not only have a theoretical foundation but also have strong practical relevance.

The analysis process was carried out iteratively, involving reading, recording, grouping, and connecting findings from various sources until a consistent relationship pattern was obtained (Abdullah et al., 2023). The researchers employed manual coding techniques to identify important quotes and statements relevant to the research variables. The coding results were then synthesized and summarized into several main themes, which then served as the basis for compiling the research discussion.

This qualitative, literature-based method also provides space for comparative analysis of previous studies. Researchers compared findings from various regions with conditions in Berau Regency to identify significant similarities and differences (Sulistiyowati, 2024). This comparative process serves as a basis for reflection, strengthening arguments and deepening the explanation of the factors influencing accountability in ADK management.

Overall, the applied research method provides a solid foundation for examining the relationship between the role of the Village Fund Allocation Agency (DPMK), organizational commitment, community oversight, and the implementation of SISKEUDES on the accountability of Village Fund Allocation management. By utilizing relevant and up-to-date literature, this research is able to produce a synthesis of knowledge that is not only grounded in a theoretical framework but also has a practical orientation towards village financial governance (Nalikan et al., 2023). Through this approach, it is hoped that a comprehensive understanding will be obtained and can serve as a reference in policy development, both in Berau Regency and in other regions with comparable characteristics.

## RESULTS AND DISCUSSIONS

Based on the results of the literature review, the Community and Village Empowerment Service (DPMK) occupies a strategic position as a facilitator, mentor, and supervisor in the implementation of Village Fund Allocation (ADK) management policies. Several studies in the East Kalimantan region Mouchrek & Benson (2023) show that the success rate of the Village Financial System (SISKEUDES) implementation is highly dependent on the intensity of technical assistance provided by the DPMK. This assistance includes organizing technical guidance, conducting periodic evaluations, and continuous monitoring, which has been proven to support village officials in understanding the data input process, preparing reports, and submitting final reports in accordance with established accountability standards.

Another study revealed that villages that received ongoing training from the Village Fund Management Agency (DPMK) experienced significant improvements in the quality of their financial reporting and compliance with applicable regulations. Stutterheim & Ratcliffe (2021) findings indicate that the DPMK's role extends beyond the initial implementation phase, continuing through annual program evaluations and the development of recommendations for improvement. This ongoing mentoring pattern creates a constructive synergy between the local government and village governments, allowing for greater transparency in monitoring the use of ADK.

From an internal village organizational perspective, various literature shows that the level of commitment of village officials is positively related to the effectiveness of ADK management. Kaluwa et al. (2022) emphasized that officials with a strong sense of responsibility and a performance orientation tend to be more active in utilizing SISKEUDES features. They not only follow established administrative procedures but also innovate, such as compiling financial summary reports presented in village deliberation forums. This contrasts with villages whose officials demonstrate low commitment, which tend to resist changes to the implemented system.

Several studies Nazuri et al. (2022) have also revealed that psychological and motivational factors are important components in building organizational commitment. Village officials who are intrinsically motivated to advance their village tend to adapt more quickly to the use of SISKEUDES. They not only strive to learn the system independently but also take the initiative to encourage their colleagues to understand and master it. In the context of Berau Regency, a literature synthesis indicates differences in motivation levels among village officials, which have implications for the quality of reporting and the effectiveness of policy implementation.

Oversight by local communities has also proven to be a key determinant in increasing accountability in ADK management. Nazuri et al. (2022) demonstrated that information transparency through SISKEUDES provides the community with broad access to data on village budget realization and expenditure. This access to information then encourages the formation of various public discussion forums, both formal and informal, which indirectly creates positive pressure on village officials to work more carefully and transparently in managing funds. Thus, active community participation strengthens the role of social control over village government.

Recent literature confirms that data transparency through SISKEUDES encourages the formation of a culture of democratization at the local level. Communities become more involved in oversight functions, resulting in increasingly frequent decisions regarding ADK utilization through open deliberation and evaluation. This pattern is reflected in case studies of several villages in East Kalimantan that have implemented a quarterly financial reporting forum mechanism, allowing communities to directly provide input and feedback on village government performance.

In various studies, SISKEUDES is positioned as an intervening variable because it mediates between institutional factors (such as the DPMK and apparatus commitment) and external factors (such as community oversight) and the level of accountability. Prawitasari et al. (2024) explains that the existence of SISKEUDES enables the realization of a uniform and integrated recording system. Through this system, data can be accessed, verified, and audited more efficiently. This directly improves the quality of the decision-making process and reduces the potential for irregularities.

However, various literature also highlights the technical challenges encountered in the field, including limited network infrastructure, a lack of human resources with information technology competencies, and delays in system updates. Some villages even experienced obstacles in timely data input due to electricity and internet access issues (Ardiyanto, 2023). Nevertheless, the DPMK, with its high initiative and responsiveness, was able to overcome some of these obstacles by providing additional supporting facilities and conducting more intensive online and offline training. (Winter et al., 2021).

When linked to the context of Berau Regency, literature findings show patterns consistent with other regions, but with a number of unique local characteristics. Villages located close to the district center tend to exhibit better reporting quality due to easier access to the Village Development Planning Agency (DPMK) and adequate training facilities. On the other hand, villages in remote areas face infrastructure constraints but are still able to improve accountability levels when supported by strong commitment from officials and active participation from the local community.

Overall, literature findings over the past five years confirm that the success of accountability in ADK management is largely determined by the synergy between the role of the Village Fund Management Agency (DPMK) as a facilitator, the commitment of village officials, and community oversight mechanisms, with SISKEUDES acting as a mediating instrument that strengthens data transparency and accuracy. This synthesis has practical implications for Berau Regency, namely the importance of expanding the scope of training provided by DPMK, fostering a performance-oriented organizational culture, and optimizing various community participation forums. Through these efforts, transparent, accountable, and sustainable village financial governance can be increasingly realized.

Based on the literature synthesis, it can be identified that the role of the Community and Village Empowerment Agency (DPMK) is one of the dominant factors influencing accountability in the management of Village Fund Allocation (ADK) in Berau Regency. Findings from various studies in the past five years indicate that DPMK not only functions as a regulator, but also acts as a facilitator, ensuring that village officials understand the provisions and procedures related to village financial management. Through continuous technical assistance, DPMK has proven capable of increasing the capacity of officials in utilizing the Village Financial System (SISKEUDES), so that the preparation of financial reports can be carried out more accurately, standardized, and in accordance with the specified time.

The role of the Village Fund Management Agency (DPMK) is evident through various interventions, including technical guidance, regular monitoring, and routine evaluation of village accountability reports. Research by Dupuis et al. (2022) shows that the frequency and intensity of interactions between the DPMK and village governments positively impact the quality of financial reporting. When supervision is conducted continuously, village officials demonstrate an increased understanding of accountability standards established by both the central and regional governments.

On the other hand, the organizational commitment of village officials acts as an internal factor that contributes to the effectiveness of ADK management. Officials with a high level of commitment generally have a stronger sense of responsibility in complying

with various applicable regulations and procedures. Prawitasari et al. (2024) emphasized that officials with a strong sense of responsibility tend to be more active in utilizing various SISKEUDES features, even implementing innovations such as compiling financial report summaries for presentation in village deliberation forums, thus further strengthening the principle of transparency at the local level.

Organizational commitment is not only evident through adherence to administrative procedures, but also through staff initiatives to encourage more optimal use of technology. Staff with intrinsic motivation to advance their village tend to master the use of SISKEUDES more quickly and play an active role in mentoring other colleagues. Rudianto et al. (2024) stated that such motivation can foster a collaborative work culture, which in turn has a positive impact on the quality of financial reporting. In the context of Berau Regency, variations in the level of staff commitment between villages are one of the factors determining differences in accountability achievements.

In addition to internal aspects, the role of community oversight is also crucial in achieving transparent governance. revealed that information transparency through SISKEUDES encourages public participation, both through discussion forums, deliberations, and direct monitoring of budget realization. The encouragement and social control emerging from the community exert positive pressure on village officials to be more careful in managing finances, avoid potential irregularities, and improve the quality of financial reporting.

High levels of community participation encourage the formation of increasingly effective social control mechanisms. Rawambaku et al. (2024) argue that data transparency supported by the implementation of SISKEUDES has fostered a culture of democratization, where decision-making regarding ADK utilization is no longer top-down, but rather through a deliberation process involving the community. In several villages in East Kalimantan, quarterly financial reporting forums have been implemented that provide opportunities for the community to provide direct input, a practice relevant for adaptation in Berau Regency.

In this study, SISKEUDES is positioned as an intervening variable because the system acts as a mediator between institutional factors (DPMK), internal factors (apparatus commitment), and external factors (community oversight) and the level of accountability. Rahmawati et al. (2024) explains that the implementation of SISKEUDES is able to provide a uniform and integrated financial recording mechanism, thereby facilitating the data verification process and accelerating audit implementation. This condition has an impact on improving the quality of decision-making while minimizing the potential for irregularities.

## CONCLUSION

Based on a literature synthesis over the past five years, it can be concluded that the level of accountability in the management of Village Fund Allocation (ADK) in Berau Regency is significantly influenced by the synergy of three main factors: the role of the Village and Community Empowerment Agency (DPMK), the organizational commitment of village officials, and community oversight, with the implementation of the Village Financial System (SISKEUDES) serving as an intervening variable. DPMK not only acts as a regulator but also as a facilitator through organizing training, providing technical assistance, and implementing periodic evaluations that can improve the capacity of officials in understanding accountability standards. On the other hand, the strong organizational commitment of village officials has proven to be an internal factor that drives the effectiveness of fund management, as reflected in their compliance with procedures, ability to adapt to technology, and optimizing the use of SISKEUDES features. Meanwhile, external factors in the form of community oversight provide positive encouragement that strengthens the culture of transparency and encourages information disclosure at every stage of village financial management.

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