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The Impact of Good Governance Implementation, Competency of Village Apparatus, and Internal Control Systems on Village Fund Management with the Utilization of Information Technology as a Moderating Variable

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Abstract

This study aims to analyze the effect of the implementation of good governance, village apparatus competence, and internal control systems on village fund management, with the use of information technology as a moderating variable. This study is a quantitative study. The population in this study were all villages in the Rakit Kulim, Lubuk Batu Jaya, and Kuala Cenaku sub-districts totaling 38 villages. The sample used in this study was a saturated sample with a total of 152 respondents. The type of data used in this study was primary data and data collection techniques using questionnaires. The analysis method used was the Structural Equation Model using the Smart PLS program. The results of the study indicate that the implementation of good governance, village apparatus competence, and internal control systems partially affect the management of village funds. The use of technology does not moderate the implementation of good governance, village apparatus competence, on the management of village funds. The use of information technology moderates the internal control system on the management of village funds. This study has contributed to improving the management of village funds in the Rakit Kulim, Lubuk Batu Jaya and Kuala Cenaku sub-districts of Indragiri Hulu Regency.

Introduction

The Indonesian government is determined to accelerate rural development as part of its effort to achieve national development equity. Villages, as the smallest administrative units, play a pivotal role in promoting the welfare of their communities and improving the quality of life of their residents (Muslih, 2020). The implementation of regional autonomy at the village level follows the principle of decentralization, granting local governments the authority to manage and utilize their resources effectively and transparently (Amorodito et al., 2022). Law No. 6 of 2014 on Villages serves as the legal foundation for village governance, defining a village as a legal community within specific boundaries authorized to manage government affairs and local community interests based on customary rights and traditions recognized by the Indonesian state. This law strengthens the position of villages, offering opportunities for them to become more

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self-reliant, progressive, democratic, and competitive in advancing their economy and improving the welfare of their people (Putra et al., 2021).

To support village development, the government allocates Village Funds through the National Budget (APBN), which is transferred via the Regional Budget (APBD) at the district/city level, as regulated in Government Regulation No. 8 of 2016 concerning Village Funds. These funds are intended for financing infrastructure projects, community empowerment, and poverty alleviation programs to enhance the welfare of rural communities. According to data from the Ministry of Finance of Indonesia in 2022, the allocation of Village Funds has increased significantly from 2015 to 2021. In 2015, the Village Fund allocation was IDR 20.77 trillion, and it steadily grew to IDR 72 trillion by 2021. However, in 2022, there was a slight decline to IDR 68 trillion. These funds are used for the construction of various village infrastructures, such as village roads, reservoirs, irrigation systems, bridges, village markets, clean water facilities, drainage systems, wells, and other amenities (Nursin, 2023).

The distribution of Village Funds between 2015 and 2020 indicates significant progress in infrastructure development across villages in Indonesia. This development spans various sectors aimed at improving the quality of life. One major achievement includes the construction of 261,877 kilometers of village roads. This road infrastructure is crucial for enhancing accessibility and mobility within villages, supporting economic activities, and facilitating transportation for residents. Additionally, the development of 1,494,804 meters of village bridges has significantly connected different areas, creating opportunities for residents to access markets and better services. The Village Funds also contribute to local economic development by constructing 11,944 village markets, making transactions easier for local communities and boosting their income (Yuliastuti et al., 2022).

The establishment of Village-Owned Enterprises (BUMDes), which recorded 39,844 activities, reflects the increasing empowerment of village communities in managing local economic potential. BUMDes serves as the primary economic driver of the village. The development of facilities such as 7,007 boat landings and 5,202 village reservoirs supports fishing activities and water storage for agriculture. The construction of 76,453 village irrigation systems also plays a vital role in boosting agricultural productivity, while 27,753 sports facilities encourage residents to adopt healthier lifestyles. Furthermore, Village Funds are used to improve community welfare by building 237,415 units of soil erosion control structures as a preventive measure against natural disasters, and constructing 1,281,168 clean water facilities that are essential for public health. Public sanitation facilities, including 422,860 units of MCK (public bathrooms) and 11,599 units of posyandu (integrated health posts), provide better access to health and hygiene services. The construction of 42,846,367 meters of drainage systems contributes to managing rainwater and preventing floods, while the 64,429 early childhood education (PAUD) activities demonstrate a commitment to early childhood education. Finally, the construction of 40,618 posyandu units and 58,259 wells reflects efforts to improve maternal and child health and ensure access to clean water. With these achievements, the Village Funds have positively impacted rural development and enhanced community welfare. However, continuous evaluation of the effectiveness of Village Fund usage is necessary to ensure more transparent, accountable, and targeted management, contributing to the achievement of sustainable rural development goals (Zulkifl et al., 2021).

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The Village Fund (Dana Desa) is expected to significantly contribute to the economic recovery of rural areas. However, several challenges persist, including the uneven quality of human resources and the risk of fund mismanagement. Corruption cases related to Village Funds have become a serious issue, with numerous village heads involved in the misappropriation of funds. According to the 2022 report from Indonesia Corruption Watch (ICW), the village sector accounts for the highest number of corruption cases, with 155 instances, 133 of which are directly related to the Village Fund. Between 2015 and 2021, there were 592 cases involving 729 suspects, leading to state losses amounting to IDR 433.8 billion (Kompas.id). These figures indicate significant weaknesses in the application of good governance principles in managing the Village Fund. A case in point occurred in Indragiri Hulu District, where the head of Kelayang Village misused IDR 471 million that was intended for infrastructure development, using the funds for personal gain and forex trading instead. As a result, only IDR 100 million was returned to the state, and the suspect was charged under Law No. 31 of 1999 on Corruption Crimes (Safrizal et al., 2022).

These corruption cases underscore the need for greater transparency, accountability, and stricter oversight of Village Fund management to ensure more effective and efficient use of resources for community welfare. Another corruption case surfaced in Indragiri Hulu District, where the head of Air Putih Village, Lubuk Batu Jaya Subdistrict, was named a suspect on September 2, 2021, for the misuse of IDR 410 million from a total budget of IDR 1.6 billion in 2019. These funds were supposed to be used for infrastructure development, including embankments, roads, drainage channels, and concrete bridges (RiauPos.co). Another case occurred in Tanjung Sari Village, Kuala Cenaku Subdistrict, where the village head was involved in the management of the 2021-2022 APBDes, which included the Village Fund, taxes, and Special Financial Assistance (BKK). The state suffered a loss of IDR 358 million due to budget inflation and manipulation of budget reports (January 17, 2024). These instances reflect weaknesses in various aspects of Village Fund management, including planning, implementation, administration, reporting, and accountability. Formalized discussions and budget preparation that do not adhere to regulations remain major issues (Safrizal et al., 2022). According to Ministerial Regulation No. 20 of 2018, sound planning should involve community participation and have specific, measurable objectives to ensure transparent and accountable Village Fund management (Riyadi & Kurnadi, 2020).

Fitrinanda, Linda, and Lautania (2020) assert that the management of Village Funds still faces various deviations that require serious attention. In terms of implementation, there is often a mere formal designation of activity executors, with no alignment between the activities carried out and the approved budget plan. This reflects non-compliance with the plan, which should serve as the guide for fund allocation. Regarding administration, funds are often disbursed without adequate documentation, such as payment requests or clear transaction records, leading to improper utilization of the funds. This lack of clarity increases the potential for misuse, which adversely affects the community. As for reporting, Ministerial Regulation No. 20 of 2018 mandates that village heads report the realization of the Village Revenue and Expenditure Budget (APBDes) to the public. However, many villages fail to provide transparent reports, thus depriving the public of sufficient information regarding the use of Village Funds. In terms of accountability, village heads are required to report village finances to the regent through the sub-district head and to the public. In practice, however, some villages fail to provide accurate

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reports, with some even presenting fictitious data that does not reflect the actual situation. This undermines public trust in the management of Village Funds. Therefore, the management of Village Funds must adhere to higher principles of accountability, transparency, and participation. By implementing these principles, deviations can be minimized, and public trust in the management of Village Funds can be strengthened, ensuring that the funds are used effectively for sustainable village development.

This study analyzes the factors that influence the management of Village Funds, focusing on several key aspects. Village governments have the authority to manage Village Funds to support development and community welfare. However, the application of good governance principles is often hindered by the lack of understanding and competence among village officials, which remains a significant barrier to effective fund management. Several previous studies have shown that the application of good governance principles has a significant impact on the management of Village Funds. However, some studies indicate that this influence is not always consistent, reflecting the complexity of its implementation (Amorodito et al., 2022; Heriningsih & Sudaryanti, 2019; Putra et al., 2021; Setra, 2019).

Human resources (HR) competence at the village level is crucial for ensuring accountable management of Village Funds. Effective management requires basic accounting knowledge and continuous training. Unfortunately, many village officials still lack the necessary competencies for managing village finances. Some studies have shown that the competence of village officials influences the management of Village Funds, although other studies have indicated that this impact is not significant (Fatulosa & Rahim, 2022; Masruhin & Kaukab, 2019; Baiq, 2020; Rismawati, 2019). Internal control systems (SPI) are essential for ensuring that Village Fund management follows the established policies and is conducted transparently. However, the preparedness of village officials to implement these systems is still low, which increases the risk of deviations. Some studies indicate that internal control systems significantly influence the management of Village Funds, while others show no significant impact (Nursin, 2023; Yuliastuti et al., 2022; Zulkifl et al., 2021; Pahlawan et al., 2020; Triyono, 2019).

The use of information technology is also an important factor in Village Fund management, serving as a moderating variable. Information technology supports transparency, accountability, and efficiency in fund management, and enhances community participation by providing access to information and opportunities for public oversight. While some studies have shown a positive impact of technology utilization on Village Fund management, other research indicates that this effect is not significant (Safrizal et al., 2022; Fitrinanda et al., 2020; Riyadi & Kurnadi, 2020). Overall, effective Village Fund management requires synergy between good governance principles, the competence of village officials, a robust internal control system, and the utilization of information technology. By integrating all these factors, it is expected that transparency and accountability in Village Fund management will increase, thereby maximizing the benefits for village development.

Human resource competency plays a crucial role in the planning, execution, and oversight of Village Fund management. Strong competencies enable village officials to perform their tasks efficiently, contributing to the economic development of the community (Fitrinanda et al., 2020). Competent village officials in accounting and finance can prepare financial reports more quickly and accurately, while reducing errors through the use of information technology. Some studies

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indicate that information technology can moderate the impact of human resource competencies on the accountability of village financial management (Adelia & Harahap, 2022; Susanti et al., 2022), although other research suggests the opposite (Pahlawan et al., 2020).

The Internal Control System (SPI) also plays a vital role in ensuring that Village Fund management is effective, efficient, transparent, and accountable, as outlined in Government Regulation No. 60 of 2008. The application of SPI aims to ensure effective governance, the reliability of financial reporting, and compliance with relevant regulations. Information technology also supports data processing, decision-making, and facilitates monitoring and evaluation of Village Fund management (Fitrinanda et al., 2020). Some studies suggest that information technology can moderate the relationship between SPI and Village Fund management (Meriana, 2022; Dewi & Julianto, 2020), although others argue that SPI does not have an effect (Tiarno & Budiwitjaksono, 2023).

This research builds on previous studies (Agustiningsih et al., 2020; Yuliastuti et al., 2022) by combining the variables of Good Governance, Competency of Village Apparatus, and Internal Control Systems, while adding Information Technology Utilization as a moderating variable. The main difference lies in the research subject, which shifts from the Tambang Subdistrict to Indragiri Hulu District, as well as the difference in the research year from 2020 to 2024. Based on this background, the title of this study is: "The Impact of Good Governance, Competency of Village Apparatus, and Internal Control Systems on Village Fund Management with Information Technology Utilization as a Moderating Variable (An Empirical Study in Indragiri Hulu District)."

Method

This study proposes six main hypotheses: (1) the implementation of good governance principles affects village fund management, (2) the competence of village apparatus influences village fund management, (3) the internal control system impacts village fund management, (4) the utilization of information technology strengthens the relationship between good governance and village fund management, (5) the utilization of information technology enhances the relationship between the competence of village apparatus and village fund management, and (6) the utilization of information technology can strengthen the relationship between the internal control system and village fund management. This research adopts a quantitative approach with an analytical observational method. The study will be conducted in villages located in the districts of Rakit Kulim, Lubuk Batu Jaya, and Kuala Cenaku, Indragiri Hulu Regency, Riau Province, during the period from July to August 2024. The population of this study includes all the villages in these districts. The sampling method used is a saturated sample, with 38 villages involved. From each village, four respondents will be selected, including the Village Head, Village Secretary, Village Treasurer, and Village Staff, resulting in a total of 152 respondents.

Primary data will be collected by distributing questionnaires to the selected respondents. The questionnaire will be used to gather information related to village fund management through relevant questions. A 1-5 Likert scale will be used for data measurement. The dependent variable in this study is village fund management (Y), while the independent variables include the implementation of good governance (X1), the competence of village apparatus (X2), and the internal control system (X3). The moderating variable in this study is the utilization of information technology (Z).

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For data analysis, this study employs Structural Equation Modeling (SEM) using the Smart PLS program. PLS-SEM is a technique that allows the testing of relationships between latent constructs and reflective or formative indicators, both in linear and non-linear forms (Latan & Ramli, 2013). The analysis process is conducted in two stages. The first stage is the measurement model test, which aims to assess the validity and reliability of the existing indicators. Validity ensures that the indicators accurately represent the variables being tested, while reliability measures the consistency of the measurement instrument. After validating the measurement model, the second stage involves testing the structural model to analyze the relationships between variables. In this stage, the R^2 value is used to indicate the extent to which the independent variables explain the dependent variable, while the Path Coefficient is used to assess the strength of the relationships between variables.

Descriptive analysis is used to provide an overview of the conditions of variables such as good governance, the competence of village apparatus, the internal control system, the utilization of information technology, and village fund management. Data collection through the survey ensures that the data obtained is valid and reliable. Validity testing is necessary to ensure that the collected data accurately addresses the research questions, while reliability testing assesses the consistency of the measurement instrument (Ghozali, 2016). Structural model testing is performed by measuring the Coefficient of Determination (R^2) and Path Coefficient (ß) to ensure the strength of the relationships between constructs (Sugiyono, 2016).

The R-Squared test is used to measure the influence of independent variables on the dependent variable, while the Adjusted R-Squared is used to evaluate the model fit, considering the number of variables. According to Sugiyono (2016), R-Squared values can be categorized as strong (≥0.67), moderate (≥0.33), or weak (≥0.19). The Standardized Root Mean Square Residual (SRMR) is used to assess model fit; the smaller the SRMR value, the better the model fit. An SRMR value below 0.10 is considered acceptable (Sugiyono, 2016). Hypothesis testing is conducted using path analysis to determine the relationships between variables, with a significance level of 5%, meaning there is a 5% chance of error and 95% accuracy in decision-making.

Result and Discussion

Result

1. Descriptive Statistical Analysis Results

Table 1. Descriptive Statistical Analysis Results of Village Fund Management (Y)

Pengelolaan Dana Desa (Y)	N	Min	Max	Mean	Std. Deviation
PDD1	152	4	5	4.33	.471
PDD2	152	4	5	4.35	.478
PDD3	152	3	5	4.35	.492
PDD4	152	3	5	4.26	.453
PDD5	152	3	5	4.20	.465
PDD6	152	3	5	4.20	.451
PDD7	152	3	5	4.27	.474
PDD8	152	3	5	4.30	.486
PDD9	152	3	5	4.28	.466
PDD10	152	3	5	4.25	.449
PDD11	152	3	5	4.22	.477

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PDD12	152	3	5	4.22	.463
PDD13	152	3	5	4.20	.451
PDD14	152	2	5	4.11	.490
PDD15	152	3	5	4.17	.471
PDD16	152	3	5	4.20	.451
PDD17	152	3	5	4.16	.400
PDD18	152	3	5	4.20	.431
PDD19	152	3	5	4.18	.432
PDD20	152	3	5	4.18	.422
PDD21	152	3	5	4.18	.417
Valid N (listwise)	152	64	105	88,81	9,59

Sumber : Data diolah, 2024

Based on Table 1, the Village Fund Management variable (Y) is measured using a Likert scale with 21 items. The results can be seen in the maximum, minimum, average, and standard deviation values of each variable indicator. Where the minimum value is 64, the maximum is 105, the average value is 88.81, and the standard deviation is 9.59. The question items for the village fund management variable show that the mean value is greater than the standard deviation value, indicating low variation between the maximum and minimum values or in other words the village fund management data is stable and even.

Table 2. Descriptive Statistical Analysis Results of Good Governance Implementation (X1)

Penerapan Good Governance (X1)

	N	Min	Max	Mean	Std. Deviation
GG1	152	4	5	4.28	.452
GG2	152	4	5	4.27	.445
GG3	152	4	5	4.28	.452
GG4	152	4	5	4.32	.469
GG5	152	3	5	4.30	.472
GG6	152	2	5	4.26	.534
GG7	152	4	5	4.34	.474
GG8	152	3	5	4.30	.475
GG9	152	4	5	4.32	.466
GG10	152	3	5	4.26	.453
GG11	152	3	5	4.20	.465
GG12	152	3	5	4.22	.449
GG13	152	3	5	4.17	.427
Valid N (listwise)	152	44	65	55,52	6,033

Sumber : Data diolah, 2024

Based on Table 2, the Good Governance (X1) variable was measured using a Likert scale with 13 items. he results can be seen from the maximum, minimum, average, and standard deviation values of each variable indicator. Where the minimum value is 44, the maximum is 65, the average value is 55.52, and the standard deviation is 6.033. The question item for the implementation of village good governance variables shows that the mean value is greater than the standard deviation value, indicating low variation between the maximum and minimum values or in other words the data on the implementation of good governance is stable and even.

Table 3. Descriptive Statistical Analysis Results of Good Governance Implementation (X2)

Kompetensi Aparatur Desa (X2)

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	N	Min	Max	Mean	Std. Deviation
KAD1	152	4	5	4.33	.471
KAD2	152	4	5	4.32	.466
KAD3	152	4	5	4.33	.471
KAD4	152	1	5	4.34	.551
KAD5	152	3	5	4.32	.496
KAD6	152	2	5	4.28	.578
KAD7	152	3	5	4.36	.494
KAD8	152	3	5	4.34	.490
KAD9	152	4	5	4.36	.482
KAD10	152	3	5	4.30	.475
KAD11	152	3	5	4.24	.488
Valid N (listwise)	152	34	55	47,52	5,462

Sumber : Data diolah, 2024

Based on Table 3, the variable of Village Apparatus Competence (X2) was measured using a Likert scale with 11 questions. The results can be seen in the maximum, minimum, average, and standard deviation values of each variable indicator. Where the minimum value is 34, the maximum is 55, the average value is 47.52, and the standard deviation is 5.463.

Table 4. Descriptive Statistical Analysis Results of Internal Control System (X3)

	Sistem Pengendalian Intenral (X3)				
					Std. Deviation
SPI1	152	3	5	4.08	.373
SPI2	152	3	5	4.10	.395
SPI3	152	3	5	4.16	.467
SPI4	152	3	5	4.17	.457
SPI5	152	3	5	4.22	.463
SPI6	152	3	5	4.16	.432
SPI7	152	3	5	4.14	.431
SPI8	152	3	5	4.17	.411
SPI9	152	3	5	4.13	.404
SPI10	152	3	5	4.16	.422
SPI11	152	3	5	4.13	.387
SPI12	152	3	5	4.14	.383
SPI13	152	3	5	4.16	.417
Valid N (listwise)	152	39	65	53,92	5,442

Sumber : Data diolah, 2024

Based on Table 4, the variable of Internal Control System (X3) was measured using a Likert scale with 13 questions. The results can be seen in the maximum, minimum, average, and standard deviation values of each variable indicator. Where the minimum value is 39, the maximum is 65, the average value is 53.92, and the standard deviation is 5.442.

Table 5. Descriptive Statistical Analysis Results of Information Technology Utilization (Z)

	Pemanfaatan Teknologi Informasi (M)				
	N	Min	Max	Mean	Std. Deviation

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TI1	152	3	5	4.15	.457
TI2	152	3	5	4.06	.518
TI3	152	3	5	4.05	.525
TI4	152	3	5	4.13	.536
TI5	152	3	5	4.23	.521
TI6	152	3	5	4.23	.533
TI7	152	2	5	4.07	.484
TI8	152	2	5	4.03	.527
Valid N (listwise)	152	22	40	32.95	4,101

Sumber : Data diolah, 2024

Based on Table 5, the variable of Information Technology Utilization (Z) was measured using a Likert scale with 8 questions. The results can be seen in the maximum, minimum, average, and standard deviation values of each variable indicator. Where the minimum value is 22, the maximum is 40, the average value is 32.95, and the standard deviation is 4.101.

2. Result Test (*Outer Model*)

Table 6. Result Test Loading Factor

Indikator	X1	X2	X3	Z	Y
PGG1	0.758				
PGG2	0.780				
PGG3	0.768				
PGG4	0.753				
PGG5	0.740				
PGG6	0.701				
PGG7	0.680				
PGG8	0.754				
PGG9	0.737				
PGG10	0.783				
PGG11	0.796				
PGG12	0.819				
PGG13	0.780				
KAD1		0.810			
KAD2		0.819			
KAD3		0.812			
KAD4		0.662			
KAD5		0.721			
KAD6		0.657			
KAD7		0.716			
KAD8		0.783			
KAD9		0.796			
KAD10		0.818			
KAD11		0.766			

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SPI1	0.760		
SPI2	0.772		
SPI3	0.742		
SPI4	0.747		
SPI5	0.808		
SPI6	0.767		
SPI7	0.825		
SPI8	0.767		
SPI9	0.788		
SPI10	0.790		
SPI11	0.784		
SPI12	0.855		
SPI13	0.838		
TI1		0.817	
TI2		0.869	
TI3		0.892	
TI4		0.882	
TI5		0.839	
TI6		0.829	
TI7		0.848	
TI8		0.815	
PDD1			0.734
PDD2			0.771
PDD3			0.726
PDD4			0.793
PDD5			0.817
PDD6			0.838
PDD7			0.805
PDD8			0.735
PDD9			0.817
PDD10			0.815
PDD11			0.812
PDD12			0.816
PDD13			0.817
PDD14			0.801
PDD15			0.800
PDD16			0.778
PDD17			0.851
PDD18			0.821
PDD19			0.847
PDD20			0.844

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PDD21	0.739

Sumber : Data diolah, 2024

In this study, each construct (variable) consists of several measurement indicators. The output in Table 6 shows that the loading factor values for each variable are above 0.6. According to Ghozali (2016), a loading value between 0.50 and 0.60 is considered adequate. Therefore, all the indicators in this study meet the requirements for convergent validity.

Table 7. Results of Fornell-Larcker Discriminant Validity Test

Variabel	TI	GG	KAD	SPI	PDD
Z (Pemanfaatan Teknologi Informasi)	0.849				
X1 (Penerapan Good Governance)	0.611	0.759			
X2 (Kompetensi Aparatur Desa)	0.498	0.846	0.764		
X3 (Sistem Pengendalian Internal)	0.453	0.441	0.355	0.789	
Y (Pengelolaan Dana Desa)	0.191	0.424	0.292	0.460	0.800

Sumber : Data diolah, 2024

In Table 7, the results of the Fornell-Larcker discriminant validity test are presented. The square root of the AVE for the village fund management construct is 0.800, which is higher than the values for the internal control system (0.460), village apparatus competence (0.292), the implementation of good governance (0.424), and the utilization of information technology (0.191). This result indicates that the correlation between each indicator and its respective construct is higher than the correlation with other constructs, demonstrating that discriminant validity is met (Fornell & Larcker, 1981). The cross-loading test results presented in Table 6 also show that the indicator values for each construct are higher compared to the values for the indicators in other constructs, confirming that discriminant validity is satisfied.

Table 8. Results of Construct Validity and Reliability Tests.

Variable	Cronbach's Alpha	Composite Reliability	Keputusan
Z (Pemanfaatan Teknologi Informasi)	0.945	0.954	Reliabel
X1 (Penerapan Good Governance)	0.938	0.946	Reliabel
X2 (Kompetensi Aparatur Desa)	0.940	0.948	Reliabel
X3 (Sistem Pengendalian Internal)	0.949	0.955	Reliabel
Y (Pengelolaan Dana Desa)	0.972	0.974	Reliabel

Sumber : Data diolah, 2024

Based on Table 8, it can be concluded that each construct has met the reliability criteria because the values of composite reliability and Cronbach's alpha for each variable are ≥ 0.7.

3. Structural Model Test Results (Inner Model)

Table 9. Results of the Coefficient of Determination (R2) and Adjusted R-Squared Tests

	R Square	R Square Adjusted
Y (Pengelolaan Dana Desa)	0.315	0.297

Sumber : Data diolah, 2024

This indicates that 31.5% of the variation in the management of village funds is influenced by the implementation of good governance, the competence of village apparatus, internal control

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systems, and the utilization of information technology. Meanwhile, the remaining 68.5% is likely influenced by other variables not observed in this study. Based on the coefficient of determination test, the predictor variables or those influencing the dependent variable show a relatively low adjusted R-squared value, with the value for the village fund management variable being 0.297. This suggests that the independent variables' ability to explain the variation in the dependent variable is somewhat limited.

Table 10. Standardized Root Mean Square Residual Test Results

	Estimated Model	Kriteria	Hasil
SRMR	0.080	<0,10	Sesuai

Sumber : Data diolah, 2024

Based on Table 10, it can be observed that the SRMR value is 0.080, which indicates a value less than 0.10, thus the SRMR model is considered fit (Hu & Bentler, 1999).

4. Hypothesis Testing Results

The purpose of hypothesis testing is to evaluate the validity of the assumptions or hypotheses proposed in the research. The results of the hypothesis test can be viewed simultaneously through the path coefficients and p-values of the total effects obtained from the analysis of the variables collectively. The decision to accept or reject the hypothesis is based on the statistical significance level. In this study, the significance level used is 5%. Therefore, if the p-value ≤ 0.05, the hypothesis is accepted, while if the p-value > 0.05, the hypothesis is rejected. Figure 1 illustrates the correlation between each variable, showing the influence of the application of good governance, the competence of village apparatus, internal control systems, and the utilization of technology on the management of village funds.

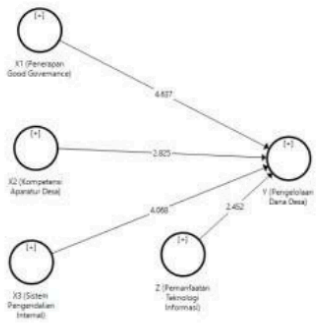

Figure 1. Structural Model before Moderation
Source : Data processing, 2024

Additionally, as shown in Figure 2, the correlation between each variable is illustrated. This figure demonstrates the influence of the variables, including the implementation of good governance, the competence of village apparatus, and the internal control system, on the management of village funds, with the utilization of technology acting as a moderating variable..

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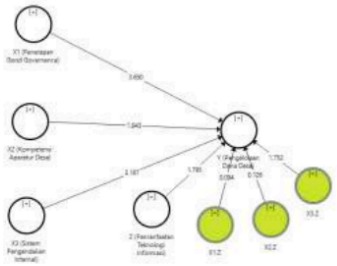

Figure 2. Structural Model after Moderation
Source : Data processing, 2024

From the figure above, further explanations can be made regarding the results presented in Table 9, which displays the outcomes from the original sample (O), the mean sample (M), standard deviation (STDEV), T statistic (|O/STDEV|), and the p-value from the analysis before the moderation.

Table 11. Result Test before Moderation

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
X1 -> Y	0.606	0.578	0.131	4.637	0.000
X2 -> Y	-0.255	-0.229	0.090	2.825	0.005
X3 -> Y	0.389	0.387	0.096	4.068	0.000
Z -> Y	-0.229	-0.205	0.093	2.452	0.015

NB : Signifikan < 0,05,Sumber : Data diolah, 2024

The testing results presented in Table 11 provide significant insights into the factors that affect village fund management. First, the implementation of good governance was found to have a significant impact on village fund management, with a p-value of 0.000, indicating it is less than 0.05. The obtained path coefficient is 0.606, suggesting that the better the implementation of good governance principles, the more positively the village fund management is impacted.

Second, the competence of village apparatus also shows a significant effect on village fund management, with a p-value of 0.005. However, the path coefficient of -0.255 indicates a negative relationship, suggesting that improvements in competence do not always correlate with better fund management. This may be attributed to other factors influencing the management process.

Additionally, the testing results show that the internal control system has a significant effect on village fund management, with a p-value of 0.000 and a path coefficient of 0.389. This suggests that strong internal control contributes positively to transparency and accountability in village fund management.

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Lastly, the utilization of information technology also affects village fund management, with a p-value of 0.015. However, the path coefficient of -0.229 indicates a negative relationship, possibly signaling that while information technology is used, its implementation may not be optimal or effective in supporting the management of village funds.

Overall, these findings highlight the importance of implementing good governance, a strong internal control system, and the effective use of information technology in managing village funds. However, challenges remain in enhancing the competence of village apparatus. Further clarification of the relationships between these variables, with the addition of a moderating variable, can be found in Table 12.

Table 12. Result test after Moderation

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
X1 -> Y	0.623	0.562	0.171	3.650	0.000
X2 -> Y	-0.283	-0.198	0.154	1.843	0.033
X3 -> Y	0.308	0.291	0.097	3.167	0.001
X1.Z -> Y	0.031	-0.135	0.332	0.094	0.462
X2.Z -> Y	-0.044	0.131	0.350	0.126	0.450
X3.Z -> Y	0.106	0.111	0.061	1.752	0.040

NB : Significant < 0,05,Source : Data Processing, 2024

Discussion

The results indicate that the implementation of good governance has a significant effect on Village Fund management, with a p-value of 0.000, which is below the 0.05 threshold, and a path coefficient of 0.623. This suggests that the more effectively the principles of good governance are implemented, the more positively Village Fund management is impacted. In terms of the principle of transparency, this is reflected in the community's ability to access accurate information regarding the amount of the village fund budget and its realization. The village government provides this information by printing the annual APBDesa realization report in the form of banners posted at each village office. The village government strives to make information available to the public, thereby enhancing community trust and participation in the management of village funds. In terms of accountability, the management of village funds is carried out with integrity and caution, with oversight from the Village Representative Council (BPD) to reduce the potential for fund mismanagement. With accountability in place, every step in the management of village funds, from planning to execution to reporting, can be held accountable to both the central government and the local community. Furthermore, active participation from the community is manifested through their involvement in Musdes (village meetings) concerning budgets and program implementation plans, ensuring that every decision aligns with the needs and collective aspirations of the community. The implementation of good governance is also explained by the stewardship theory by Davis et al. (1997), which states that the village government acts as a steward, serving the interests of the community based on trust and moral responsibility. In this theory, the application of good governance strengthens trust between the steward and the community, creating synergy to achieve common goals. Good

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governance indicators such as accountability, transparency, and participation (Agustiningsih et al., 2020) ensure that Village Fund management is carried out with a spirit of collaboration and empowerment. Accountability is viewed not only as an administrative duty but also as a moral responsibility toward the community. By adopting this approach, the application of good governance not only results in effective Village Fund management but also fosters a sense of ownership and participation from the community in sustainable village development (Sugista, 2017). The findings of this study align with the research conducted by Heriningsih & Sudaryanti (2019), which found that good governance influences Village Fund management. Similarly, studies by Agustiningsih et al. (2020), Napisah & Taufiqurachman (2020), Ilham (2021), and Humaeroh et al. (2022) also support the idea that good governance significantly impacts Village Fund management. However, contrary to these results, research by Setra (2019) and Safitri (2023) concluded that good governance does not impact Village Fund management.

The competence of village officials significantly impacts the management of village funds, as reflected in three key indicators: knowledge, skills, and attitudes. Village officials have acquired an understanding of regulations, policies, and the technical aspects of village fund management, which are crucial for performing their duties effectively. By understanding their position and the functions of the village government, as well as adhering to government service guidelines, village officials can plan and implement targeted programs. Additionally, the ability to make decisions and resolve issues that may arise in the village government is essential. Furthermore, a professional attitude, characterized by honesty, is needed to maintain public trust and provide service with politeness and kindness.The competence of village officials in managing village funds is supported by the stewardship theory from Davis et al. (1997), which asserts that a steward (manager) acts in the best interest of the organization or the party they represent. In this context, the village government acts as a steward serving the public interest, fulfilling its tasks and responsibilities for the welfare of the community (Safrizal et al., 2022). The competence of village officials is crucial for effective village fund management, as they are viewed as stewards accountable for acting in the best interests of the community. With adequate competence, village officials can plan, implement, and oversee the use of village funds in alignment with community needs and regulations. This competence encompasses knowledge, skills, and attitudes, which align with the principles of stewardship, where village officials are committed to performing their duties professionally and focusing on the sustainable development of the village. The findings are consistent with research by Fatolosa Hulu & Rahim (2022), which reveals that the competence of village officials impacts the management of village funds. Other studies, such as those by Anam Masruhin & M.Elfan Kaukab (2019), Wina (2022), and Al Hazmi et al. (2024), also highlight that the competence of village officials positively contributes to the management of village funds. However, studies by Baiq (2020) and Rismawati (2019) suggest that the competence of village officials does not influence the accountability of village fund management. Based on these findings, it can be concluded that village officials need to possess the necessary knowledge, skills, and attitudes to effectively plan and execute the use of village funds.

internal control system which includes control environment, risk assessment, control activities, information and communication, and monitoring, which can support the hypothesis about the influence of internal control system on village fund management. The control environment includes an organizational structure with separation of duties that can create

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effective internal control. In managing village funds. Risk assessment is the process of identifying and evaluating risks that may hinder the achievement of village fund management goals. With risk assessment effectively conducted by the village head and officials through risk identification and analysis, errors and deviations can be avoided. Control activities carried out by the village head include physical asset control and ensuring that village officials perform their duties as assigned. A well-functioning information and communication system allows the village government to disseminate information about fund management and utilize various means to facilitate effective communication with the community. The Agency Theory by Meckling & Jensen (1976) and the Stewardship Theory by Davis et al. (1997) both provide support for this hypothesis, where an internal control system facilitates effective village fund management. In the context of agency theory, the relationship between the village government (as the agent) and the community (as the principal) involves a social contract, where the agent is responsible for managing the entrusted resources transparently and accountably. However, due to potential conflicts of interest or opportunistic behavior from the agent, a strong internal control system is necessary to minimize the risk of fund misuse. The internal control system, which includes audit procedures, task segregation, and transparent financial reporting, helps reduce information asymmetry between the agent and the principal, thus strengthening accountability and ensuring that village funds are used according to their intended purposes. In line with the research conducted by Zulkifl et al (2021) entitled The Influence of Village Apparatus Competence, Internal Control Systems and Organizational Commitment on Village Fund Management Accountability. And also supported by research conducted by Yulistuti et al (2022), Widyatama et al (2017) Martini et al (2019) Khoer & Atnawi (2022) showing that the internal control system has an effect on village fund management.

Based on the results shown in Table 9 of the study, the p-value of 0.469 (>0.05) and the path coefficient of 0.031 indicate that the hypothesis is rejected. This suggests that the utilization of information technology does not strengthen the application of good governance in village fund management. These findings indicate that several factors may explain this outcome, such as the poor quality of information technology implementation, limited competency of village officials in utilizing information technology, or the incomplete integration of good governance principles with the information technology systems being applied. The lack of effective implementation of information technology in providing accessible digital information (such as village websites) to the public is also a contributing factor. This is related to the insufficient integration of good governance principles, such as transparency, with the information technology systems used by the village government. Furthermore, the findings highlight that information technology may not yet be strategically utilized to support the principles of good governance, including transparency, accountability, and participation in village fund management. Therefore, these results underscore the need for enhancing the capacity to utilize information technology more effectively to support the principles of good governance and improve the effectiveness of village fund management in the future. From the perspective of stewardship theory, village leaders and officials are seen as stewards who act not only in their personal interest but also for the collective benefit of the community (Davis et al., 1997). In this framework, the utilization of information technology should serve as a tool to support the efficiency and effectiveness of the steward's role, such as by providing systems that streamline administration, minimize technical errors, and support data-driven decision-making. However, the study's results indicate that the use of information

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technology has not been fully integrated with the principles of stewardship. Barriers such as inadequate infrastructure for supporting information technology or a workplace culture that does not encourage the use of technology contribute to this issue, preventing information technology from having an impact on strengthening the principles of good governance. The results of this study do not support the proposed hypothesis. This finding does not support previous studies, such as that conducted by Safrizal et al (2022) in a study entitled Good Governance on Village Fund Management with The Use of Information Technology as A Moderating Variable, which concluded that the use of information technology has an effect on village fund management.

Based on the analysis presented in Table 9, the research results show a p-value of 0.450 (>0.05), indicating that, statistically, the hypothesis is rejected. The path coefficient of -0.044 further confirms this rejection. This result suggests that there are challenges in integrating information technology with the competence of village officials. Village officials who possess adequate knowledge, skills, and attitudes should be able to utilize information technology to support the management of village funds, such as by using village finance applications and integrating financial reports accessible to the public. The challenges in integrating information technology with the competence of village officials include the fact that the technology implementation has not been designed to meet the specific needs of the village government, resulting in the inability of village officials to perform their duties optimally. These challenges inevitably affect the performance of village officials in preparing financial reports using village finance application systems. As a result, village officials are unable to work using digital systems and fail to complete tasks on time. The competencies of village officials, including their knowledge, skills, and attitudes, are crucial elements that support their effectiveness in performing their stewardship role (Wina, 2022). However, the results of this study indicate that the use of information technology has not yet reinforced this relationship. This suggests that the application of information technology may not have been strategically employed to support the management of village funds. From the perspective of Agency Theory, the relationship between the village fund manager (village officials) as the agent and the community as the principal shows potential conflicts of interest due to information asymmetry. Internal control systems function to reduce this asymmetry by ensuring that village funds are managed according to the rules and for the benefit of the community. The use of information technology as a moderating tool enhances transparency and accountability, as it allows for faster reporting, broader access to financial information, and more efficient oversight. In other words, information technology helps increase public trust (the principal) in village officials (the agent), according to Meckling & Jensen's Agency Theory (1976). The results of this study do not support the proposed hypothesis. This finding does not support previous studies, such as those conducted by (Susanti et al., 2022) which stated that the use of technology moderates the influence of human resource competence on the accountability of village financial management. This study is in line with the study conducted by (Juniarti et al., 2022) which stated that the competence of the apparatus with the use of IT as an intervening on the effectiveness of Village Fund management has no effect.

Based on table 5.16, the results of the research test that has been carried out show a p-value of 0.040 (<0.05) and a path coefficient of 0.106, so the hypothesis can be accepted.A sound control environment, which includes the commitment of village leaders and a work culture that supports ethics and integrity, is the foundation for accountable village fund management. Information technology strengthens this environment by providing tools to monitor performance

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in real time and ensure transparency. Risk assessments help identify potential problems, such as budget mismanagement, and information technology enables rapid detection through software. Control activities, including procedures to ensure that funds are managed according to the rules, can be digitized with technology, reducing the risk of data manipulation and speeding up audits. Technology also supports the accurate and transparent communication of information, increasing community participation in overseeing village fund management. Finally, ongoing monitoring becomes more effective with information technology, which facilitates data access and automatic report generation for corrective actions if necessary (Siti Sarah, 2020). Stewardship theory views village officials as stewards who are committed to working for the common good, namely the village community. The implementation of a strong internal control system, coupled with the use of information technology, supports steward performance by providing a clear framework and tools for more efficient fund management. Information technology, such as village financial applications, also helps stewards to carry out their duties better, so that they can meet community expectations in terms of transparency, effectiveness, and responsibility (Davis et al 1997). In line with research conducted by Meriana (2022) which states that the use of information technology can moderate the relationship between the internal control system for village fund management and is also in line with research conducted by Kuncahyo and Dharmakarja (2022) which states that the use of technology has an impact on village fund management. Meanwhile, research conducted by Tiarno & Budiwitjaksono (2023) states that information technology does not moderate the influence of the internal control system on village fund management.

Conclusion

Good Governance has a significant impact on village fund management. The application of transparency, accountability, and participation in managing village funds helps prevent misuse of funds. Village Official Competence significantly affects village fund management. Training programs that enhance the knowledge and skills of village officials positively influence the management of village funds.

Internal Control Systems influence the management of village funds. Effective internal controls improve the overall effectiveness of managing village funds. The Use of Information Technology does not moderate the relationship between Good Governance and village fund management, as it has not been implemented optimally and is not integrated with the principles of good governance.

The Use of Information Technology does not moderate the relationship between Village Official Competence and village fund management, due to limitations in internet access and the insufficient skills of village officials in using digital-based systems. The Use of Information Technology moderates the relationship between Internal Control Systems and village fund management, by helping to more effectively identify and manage risks.

This study does have some limitations, including time and distance constraints that affected the validity of the respondents' answers. Additionally, the R^2 value of 31.5% indicates that there are other variables influencing village fund management that were not included in this study. For further researchers, it is necessary to expand the scope of the research area, for example the entire Riau Province. So that it produces more optimal results and can describe a more real situation.

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