

# Community Participation as a Moderating: Effect of Village Officials' Competence on Fund Accountability

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## Abstract

**Purpose:** This study aims to analyze the effect of village officials' competence on the accountability of Village Fund management and examine the moderating role of community participation in strengthening this relationship.

**Research Methodology:** A quantitative research design was employed using survey data collected from 97 village officials in Tegal Regency through purposive sampling method. Data were obtained via offline questionnaires and analyzed using SmartPLS.

**Results:** The findings indicate that village officials' competence significantly and positively affects Village Fund management accountability. Furthermore, community participation significantly moderates and strengthens the relationship between competence and accountability, suggesting that higher public involvement enhances the effectiveness of good governance in achieving transparency and responsible financial management.

**Conclusions:** Accountability in Village Fund management is influenced by the competence of village officials and active community participation as a reinforcing factor. The synergy between professional capacity and participatory oversight is essential for realizing transparent and accountable village governance.

**Limitations:** The small sample size is insufficient for generalization, so further research should be conducted with a larger sample size, not limited to Tegal Regency. Furthermore, the moderating variable is only one, so future research should consider internal control systems, organizational culture, or information technology maturity.

**Contributions:** This study provides substantial theoretical, empirical, and practical contributions in the field of village fund governance. Theoretically, the authors successfully integrate Stewardship Theory with Good Governance perspectives within a moderation framework.

**Keywords:** *Community Participation, Village Official Competence, Village Fund Management Accountability*

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## 1. Introduction

The government is actively promoting rural development for community welfare through clear and responsible Village Funds. Rural areas constitute focal points for national advancement owing to their substantial strategic value in the broader developmental framework (C. K. Dewi & Moh, 2019). Village development is a major element of national development in the era of regional autonomy (Tuhana, Daerobi, & Mulyanto, 2022). Full control over village affairs, including the provision of funds sourced from the government budget, is explicitly regulated by Law No. 6/2014, which strengthens the legal status and autonomy of village governments (Adam et al., 2024).

Following the enactment of the Village Law, local communities gained the authority to design and manage development priorities based on their specific needs and preferences ([Permatasari et al., 2021](#)). Assessing how this policy influences rural advancement becomes imperative for enhancing both its architectural formulation and operational execution. Each village is expected to have the capacity to carry out development processes independently ([Aulia, Tambunan, & Laila, 2024](#)). Therefore, accountability for the use of these funds is necessary to ensure that they align with the needs of village communities.

Village Fund administration is inseparable from accountability, given that sound financial governance is viewed as a decisive driver of rural development ([Furqoningrum, Zanaria, & Rahayu, 2022](#)). Accountability is considered a governance principle that holds significant meaning in enhancing public trust toward a series of activities and programs that are designed and implemented by the government to bring benefits to the community ([Nursada & Abdurahim, 2025](#)). Transparency is mandated at every juncture of the fund’s life cycle so that village finances serve as an engine for development and welfare rather than a mere administrative ritual. Empirical evidence suggests that the quality of budgeting influences the financial performance of village governments, consolidates public legitimacy, and elevates living standards. Under the ("[Minister of Home Affairs Regulation No. 20 of 2018 on Village Financial Management](#)," 2018), the Village Fund is designed as a catalyst for more open and answerable financial management. Bolstering accountability is intended to maximize the utilization of public resources, upgrade social service standards, and nurture cooperative ties between service providers and citizens ([Makanga et al., 2025](#))

The primary objectives of this fund are to improve rural welfare, reduce poverty levels, improve the quality of public services, and strengthen village independence ([Abdallah, Rahayu, Yudi, & Herawaty, 2024](#)) Advancing the village economy by developing local economic potential, supporting MSMEs, and capitalizing on Village-Owned Enterprises (BUMDes) to create jobs and income ([Indraningsih, Nahraeni, Agustian, & Gunawan, 2021](#)) The annual allocation has been observed to increase steadily, indicating that the government’s confidence in the instrument's effectiveness remains strong, enabling policy targets to be achieved more optimally ([Fahreza, Nugroho, & Purwantini, 2022](#)). It supports village development and community empowerment, enabling villages to plan and manage development, create jobs, and build local economic potential.

Table 1. Development of village funds for the 2015-2025

Number	Year	Village Fund Allocation (Trillion IDR)
1	2015	20,8
2	2016	47
3	2017	60
4	2018	60
5	2019	70
6	2020	71,2
7	2021	72
8	2022	68
9	2023	70
10	2024	71
11	2025	71

Village Funds were first disbursed in 2015 as a follow-up to Law No. 6/2014. In the initial period, Rp 20.8 trillion was allocated, which has been raised every subsequent year. This annual increase is interpreted as a government commitment to accelerate rural development, improve public service quality, and strengthen community-based governance. The 2016 allocation was reported to rise significantly to 47 trillion, followed by a jump to 60 trillion in 2017 and 2018. Since 2019, the figure has been maintained at 70–72 trillion, including during the pandemic when the funds were also channelled into Village Direct Cash Assistance and economic recovery. Through 2024–2025, the nominal value remained stable at around 71 trillion.

Although the Village Fund allocation continues to be raised interpreted as a governmental commitment to accelerate rural development the magnitude of resources managed is accompanied by growing governance complexity and heightened accountability demands. The nominal increase has turned the financial position and implementation of village programs into a widespread focus of public scrutiny ([Hafizurrahman, Suhaedi, & Nurabiah, 2024](#)). This situation requires adequate capacity among village officials and active community involvement to ensure that the funds are administered effectively, transparently, and accountably. Higher formal education and understanding of village financial and development regulations improve planning, budgeting, and compliance ([Gobel, Igrisa, & Abdussamad, 2025](#); [Setiadi, Kania, & Akbar, 2025](#); [Zulkifli, Ariyanto, Sunaryo, & Hamirul, 2024](#)). Nevertheless, various managerial difficulties are still frequently observed at the operational level across numerous villages.

At the implementation level, various problems in Village Fund management are still frequently observed, such as delayed reporting, limited transparency, misallocation of budgets, unclear financial accountability, and low public involvement in planning and oversight. A 2019 survey by the Association of Certified Fraud Examiners Indonesia (2019) recorded corruption as the most prevalent form of fraud in Indonesia, accounting for 64.4% of all fraud cases ("[Association of Certified Fraud Examiners Indonesia.2019 Indonesian Fraud Survey,](#)" 2019). Data released by the Indonesia Corruption Watch (ICW) in 2023 reported that villages registered the highest number of corruption cases throughout the year. This situation is interpreted as continued weak accountability in village financial governance. Strengthening Village Fund accountability is considered important to minimize the potential for corruption and ensure that allocations are channeled in accordance with development objectives. Strengthening educational institutions is needed to monitor the implementation of government affairs, especially in the use of village funds ([Wahyudi & Khotimah, 2022](#))

Table 2. Village fund in Tegal regency

Number	Year	Village Fund Allocation (IDR)
1	2021	Rp 359.453.876.000
2	2022	Rp 359.781.317.000
3	2023	Rp 310.970.000.000
4	2024	Rp 314.290.000.000
5	2025	Rp 321.870.852.000

Based on data regarding the allocation of 2025, it can be seen that the Village Funds of Tegal Regency have experienced an increasing trend annually ([BPS, 2025](#)). In 2021, the total to all villages in Tegal Regency reached approximately IDR 359,453,876,000. In 2022, it increased to IDR 359,781,317,000. Furthermore, in 2023, the amount decreased to approximately IDR 310,970,000,000. In 2024, increased again to IDR 314,290,000,000. Entering 2025, the allocation of continues to experience a significant increase, with IDR 321,870,852,000 distributed to 281 villages. Large village funds pose a potential fraud ([Rahayu, Rahmayati, & Narulitasari, 2022](#)). In Tegal Regency, several Village Fund allocations have been misappropriated by village heads and officials.

During the 2022/2023 fiscal year, the Village Head of Lebakgowah, Lebaksiu Sub-district, was named a suspect by the Tegal District Attorney's Office for corrupt practices in village financial management; state losses were estimated at IDR 390 million ([Irwanto, 2024](#)). In other cases, in Kajen Village, Lebaksiu Sub-district, a village official serving as the Head of Planning and operator siskeudes was alleged to have misused village funds. Residents demanded an investigation into the suspected embezzlement of approximately IDR 591,161,017 from the 2025 budget. Unauthorized access to the village financial system was enabled because the Siskeudes password was controlled solely by the official without the knowledge of the village head or other staff. These incidents illustrate the weakness of accountability for both internal and external factors of the policy. The competence of village officials is regarded as decisive in achieving effective, transparent, and regulation-compliant administration. Limited understanding of regulations, financial reporting, village financial applications, and program planning is still frequently encountered, thereby hindering targeted budgeting.

Competence is viewed as a set of knowledge, skills, attitudes, and behaviors that enable optimal task performance ([Avifah, 2023](#)). To attain optimal village financial governance, adequate competence strengthened by educational background, financial experience, and participation in education and training programs is required ([Ayem & Fitriyaningsih, 2022](#)). Competence among officials in their respective areas of responsibility is believed to enhance public trust in village government performance. Public trust in village officials plays a crucial role in enhancing oversight and community involvement in the development process ([Ode & Dharmawati, 2025](#)). Public participation is regarded as the primary driver of accountability. Involvement commences the budget planning stage ([Irma, 2022](#)). By applying the participatory principle, both infrastructure and socio-cultural aspects can proceed comprehensively and evenly ([Putra, 2023](#)). In practice, citizen attendance at village deliberations, activity monitoring, and development evaluation is often processed merely as a formality; yet, active participation is indispensable to ensure that are channeled according to real needs and deviations are pre-empted. Through engagement in the planning phase, priority proposals can be voiced, programmed implementation supervised, and budget accountability scrutinized. Community participation functions as social control that fosters transparency and strengthens accountability ([Sakdiyah, Rani, & Bharata, 2023](#)). Moreover, public participation is believed to moderate the influence of competence on accountability; the check-and-balance mechanism becomes robust when officials are competent, and citizens are active. Input, criticism, and oversight can be conveyed so that officials' performance remains within the regulatory corridors.

Most quantitative studies (using regression or PLS) find that the higher the competence of village officials knowledge of regulations, financial skills, and relevant training the more positive and significant the effect on accountability of village fund management ([Damayanti & Sujana, 2024](#); [Hafizurrahman, Suhaedi, Wali, et al., 2024](#)). Previous studies have only tested the direct effect of officials' competence on accountability without considering other factors that may strengthen or weaken it. The potential of public participation to amplify or attenuate this relationship has scarcely been examined in the context of the Village Fund. Previous studies in Sidoarjo, Rembang, Luwu, and Kerinci, village official competence has repeatedly been linked to Village Fund accountability; however, the evidence remains mixed: significant ([Yuliastuti & Riharjo, 2020](#)); or even negatively moderated by community participation ([Ridwan, Santosa, Suharto, & Putri, 2023](#)). The inconsistency of previous research findings, as well as the different contexts, methods, and directions of moderation, indicate that the role of public participation in moderating competence and accountability remains unclear. Therefore, public participation was added as a moderating variable to assess whether community participation can strengthen or weaken the influence of competence.

## **2. Literature Review and Hypothesis Development**

### ***2.1 Stewardship Theory***

Stewardship theory states that managers are free from personal interests but instead prioritize organizational and public interests. Stewardship theory is based on the premise that humans are naturally trustworthy, inclined to shoulder responsibility, act with integrity, and deal honestly with those around them. ([Arfail, Riyanti, & Sultan, 2024](#)). Stewardship theory is operationalized here by positioning the village government as a steward entrusted, while the community acts as the principal owning those resources; their relationship is founded on mutual trust and collective agreement to achieve shared village goals ([S. Dewi & Widarjo, 2024](#)). In this study, the theory is applied to explain the role of village governments as trusted agents responsible for carrying out their duties in accordance with the public interest to promote community welfare. Effective fulfillment of this responsibility requires village officials to possess adequate competence and professional capacity to ensure that governance outcomes align with the expectations of both the community and the higher levels of government. Nevertheless, achieving these objectives depends not only on the performance of village authorities but also on collaborative engagement between the village government and the community.

### ***2.2 Accountability***

Is understood as the obligation to report and disclose every financial decision and performance to stakeholders within a specific period ([Ariasih, Asana, & Clarissa 2024](#)). Thus, it is not merely administrative but a means of transparency and social control to prevent irregularities and maintain

public trust. Its scope covers the entire cycle planning, implementation, and reporting which must be accounted for by individuals and leaders of the village organization ([Syaputri, Sagala, & Situmorang, 2025](#)) while also serving as a benchmark for successful village governance because the community, as the principal, has the right to access information for oversight and evaluation ([Aprilya & Fitria, 2020](#)).

### **2.3 Community Participation**

Community Participation Theory in Village Fund Management Research on Indonesia's Village Fund links community participation theory with practical stages of planning, implementation, monitoring, and evaluation. Theory of participation reflects participation into four main dimensions: participation in decision-making, implementation, utilization of results, and evaluation ([Amin & Nasution, 2025](#)). Participation as social oversight that improves transparency and reduces misuse of funds ([Ananda, Suryadi, Arisanty, & Nuryadin, 2025](#))

### **2.4 Hypothesis**

#### **2.4.1 Competence affects Village Fund Management Accountability**

The competency of village officials which encompasses mastery of financial regulations, budget administration skills, and experience in public fund management constitutes a fundamental prerequisite for the realization of accountability. Village-official competence covering regulatory knowledge, technology use, and communication skills is expected to translate Village Fund activities into orderly and transparent plans, implementations, and reports ([Devi, Ahmad, & Sriyuni, 2024](#)). Competent officials possess the capacity to comprehend, implement, and adhere to accountability standards in accordance with statutory regulations. Within the accountability framework, competency addresses the dimension of *ability to account*, namely the technical capability to prepare valid financial reports, systematically document fund allocations, and explain budget utilization in compliance with applicable provisions. Without adequate expertise, accountability cannot be achieved even when good intentions exist. Prior findings by [Prestya and Pesudo \(2022\)](#); [Sihotang, Nasrizal, and Hanif \(2024\)](#) show that higher competence yields higher accountability. Thus:

*H<sub>1</sub>*: Competence affects Village Fund management accountability.

#### **2.4.2 Community Participation Strengthens (Positively Moderates) the Influence of Competence Accountability**

Participation active of community members in village fund management cannot be overlooked, as transparency in the disbursement of development funds greatly benefits them. As the foremost stakeholders in public policy and rural development, community involvement must be prioritized to ensure that development implementation is on target, efficient, and effective ([Pahlawan, Wijayanti, & Suhendro, 2020](#)). Community participation serves as a supervisory mechanism that ensures the competency of village officials is applied optimally to enhance the accountability of village fund management. Community participation acts as an external social control that urges officials to act carefully and professionally ([Furqoningrum et al., 2022](#)). In a context where village officials already possess adequate expertise, the presence of community participation acts as a catalyst that drives the transformation of such potential into transparent and accountable governance practices. Operationally, community involvement creates social pressure for officials to present financial information openly, document fund allocations accurately, and account for every expenditure in accordance with applicable regulations. Thus, community participation not only optimizes the utilization of officials' competencies but also ensures that such competencies are consistently directed toward achieving the desired standards of accountability. The interplay between internal competence and public oversight is predicted to amplify the positive effect; empirical evidence from [Ridwan et al. \(2023\)](#) confirms the moderating role of participation. Community involvement in policy formulation results in policies that are of higher quality and more suited to needs ([Ratmono, Rusmana, & Hasanah, 2023](#)), Thus:

*H<sub>2</sub>*: Community participation strengthens (positively moderates) the influence of competence accountability.

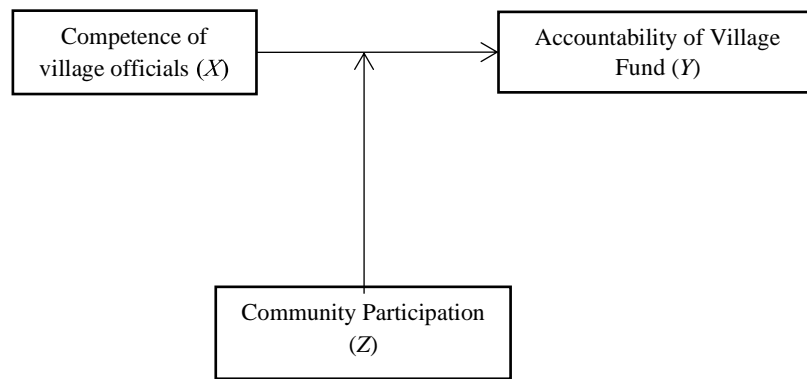


Figure 1. Theoretical framework

### 3. Methodology

A quantitative approach was selected to examine the extent to which competence influences accountability and to measure the moderating effect of community participation. The population in this study comprised purposive sampling was used to select respondents based on specific considerations relevant to the research objectives. Specific respondent criteria included active village officials directly involved in village administration and or financial management and willing to complete the research questionnaire. Based on these criteria, a sample of 97 respondents was obtained, which was considered representative for the research analysis. Data were collected using an offline questionnaire. The measurement instrument used a five-point likert scale. The questionnaire, which was administered offline, was completed by the village’s financial manager analyzed using SmartPLS (Rahadi, 2023). The indicators of this study were as follows:

Table 3. Research variable indicators

No	Variable	Variable Definition	Indicator	Scale
1	Competence	ability to carry out a job, where each individual has a different level of ability based on aspects of knowledge, skills, attitudes, or behavior. ability in carrying out a job, where each individual has a different level of ability based on aspects of knowledge, skills, and attitudes or behavior (Sihotang et al., 2024).	Understanding, technical expertise, training, work initiative, and personnel code of ethics (Resvina Situmorang, Marianus Hendrilensio Sanga, & Skolastika Ananda Queen Sogen, 2024a).	Likert
2	Accountability	Accountability in financial management involves submitting reports and disclosing activities and performance carried out by the government within a certain period to interested parties (Ariasih et al., 2024).	Honesty and transparency of information, compliance and reporting, procedure compliance, adequacy of information, and provisions for submission of financial reports (Situmorang et al., 2024a).	Likert
3	Community Participation	Public This involvement can influence the evaluation and	Involved in decision making for village programs, proposing	Likert

No	Variable	Variable Definition	Indicator	Scale
		monitoring of government performance while helping reduce the potential for abuse of authority (Indraswari & Rahayu, 2021).	budget planning, involved in monitoring and reporting (Ariasih et al., 2024).	

#### 4. Results and Discussions

Table 4. Respondent demographics characteristics

Description	Level	Total
Age	< 25	1
	25 - 35	35
	36 – 45	47
	> 46	14
Respondents Education	Senior High School	53
	Diploma (D3)	35
	Diploma (D4)/Bachelor's Degree	9
	Master's Degree	0
Duration of Employment	< 1 Year	5
	1 – 5 Years	34
	6 – 10 Years	27
	> 10 Years	31

Table 4 presents the descriptive statistics of respondents' demographic characteristics, including age, highest level of education, and employment duration. The table shows that the largest proportion of respondents were aged 36–45 years 47 respondent. Most respondents had a senior high school education 53 respondent. In terms of length of employment, the largest number of respondents had worked for 1-5 years and more than 10 years, each totaling 31 respondent

Table 5. Convergent validity test results

Variable	Criteria	Outer Loading	Description
X.1 – competence	0,70	0.771	Valid
X.2 – competence	0,70	0.808	Valid
X.3 – competence	0,70	0.884	Valid
X.4 – competence	0,70	0.767	Valid
X.5 – competence	0,70	0.804	Valid
X.6 – competence	0,70	0.910	Valid
Y.1 – Accountability	0,70	0.941	Valid
Y.2 – Accountability	0,70	0.867	Valid
Y.3 – Accountability	0,70	0.878	Valid
Y.4 – Accountability	0,70	0.901	Valid
Y.5 – Accountability	0,70	0.893	Valid
Y.6 – Accountability	0,70	0.872	Valid
Y.7 – Accountability	0,70	0.899	Valid
Z.1 – Community Participation	0,70	0.805	Valid
Z.2 – Community Participation	0,70	0.886	Valid
Z.3 – Community Participation	0,70	0.889	Valid
Z.4 – Community Participation	0,70	0.838	Valid
Z.5 – Community Participation	0,70	0.768	Valid

All conventional validity indicators met the requirements. Therefore, the analysis can proceed to the next stage with confidence that the results obtained will be optimal.

Table 6. Discriminat validity test results

Variable	Accountability (Y)	CVO* CP- AVF	Competence (X)	Community Participation (Z)
Accountability (Y)	0.893			
CVO* CP- APF	-0,716	1.000		
Competence (X)	0.903	-0.636	0.832	
Community Participation (Z)	0.926	-0.676	0.916	0.848

The reflective measurement model for the variables meets the requirements for reliability. In other words, the measurement instruments used for each variable are consistent with community participation and reliable

Table 7. Composite reliability test results

	Criteria	Cronbach's Alpha	Composite Reliability	Description
Competence (X)	0,70	0.911	0.931	Reliable
Accountability (Y)	0,70	0.958	0.965	Reliable
Community Participation (Z)	0,70	0.901	0.927	Reliable

Based on the table above, it can be concluded that the statement items are reliable. The relationship model between constructs and indicators using Smart PLS is shown in figure below:

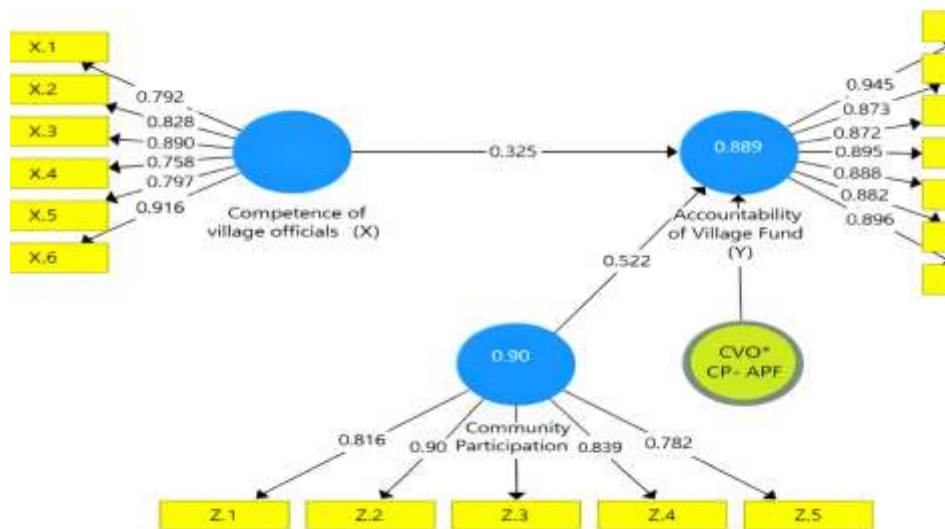


Figure 2. Inner model test results

Table 8. Coefficient of determination test results

	R- Square Adjusted
Accountability of Village Fund	0.886

Based on the results of the Adjusted R-Square test, the Adjusted R-Square value for Village Fund Accountability is 0.886 or 88.6%, which is considered very strong. The contribution of the variable 88.6% of the variation in village fund management accountability can be explained by a combination of village official competence and community participation as moderating variables, then the remaining 11.4% is influenced by other variables outside the research model

Table 9. Hypothesis test results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P-Values	Description
Competence (X) → Accountability (Y)	0.325	0.335	0.121	2.676	0.008	Accepted
Competence (X)* Community Participation (Z) → Accountability (Y)	0.522	0.632	0.198	2.415	0.016	Accepted

#### 4.1 Competence affects Village Fund Management Accountability

Based on hypothesis testing using bootstrapping, the T-statistic value was 2.676 and the P-value was 0.008, indicating that ( $H_1$ ) was accepted, indicating that competence significantly influences accountability. Theoretically, village officials are viewed as managers entrusted with managing public resources for the community's benefit. Village officials with adequate knowledge, skills, and abilities will be better able to carry out their Village Fund management duties professionally, transparently, and accountably. Furthermore, from a Good Governance perspective, competence is a key prerequisite for realizing the principles of accountability in public financial management. To achieve good governance, the government must have sufficient capability and knowledge to perform its responsibilities and manage capital allocation at the village level ([Rusmana, Rizki, Budianto, & Suyono, 2023](#)) This indicates that competence is a combination of knowledge, skills, and attitudes needed to plan, budget, implement, and report village finances professionally and in line with regulations ([Bawono, Kinasih, & Rahayu, 2020](#); [Indriasih Dewi, 2022](#); [Indrijawati & Anwar, 2024](#))

Good Governance and stewardship theories both see competent officials as stewards who can realize accountability, transparency, and integrity in managing public resources. The competence of village officials plays a crucial role in supporting the planning, implementation, and reporting processes of Village Funds, including the use of policies and compliance with applicable regulations. Competent village officials tend to minimize administrative errors and potential irregularities in Village Fund management. In Tegal Regency, the relationship between competence and accountability is best described as "technical compliance": officials proficient in accounting routines input better data, upload complete supporting documentation to the Village Financial System (Siskeudes), and issue reports that can be easily audited by the Inspectorate. Conversely, officials with low technical skills or fraudulent intent can exploit the new Cash Management System (CMS), which no longer requires the village head's signature.

They can falsify billing references, divert transfers, or break large payments into smaller, harder-to-detect chunks to avoid detection. Competent staff are thoughtful about activating CMS safeguards, such as tiered approvals, transaction ceilings, and exception alerts, and routinely reconcile bank statements with the Siskeudes dashboard so that every rupiah can be tracked. The higher the employees' competence and ability, the more accountable the financial reports ([Savitri, Andreas, Diyanto, & Abdullah, 2023](#)). Thus, technical expertise serves as the primary control within a relatively open digital cash platform, replacing the now-missing paper controls and manual signatures that were previously used. After local accountants received hands-on training in double-entry bookkeeping, unexplained expenditures decreased by 34% over two fiscal cycles, indicating that the relationship between technical competence and integrity is valid ([Ahmed, Rahman, & Akter, 2022](#)). Therefore, policies should replace one-off seminars with integrated, problem-based training, simulating bank reconciliations and real-time error detection within the Village Finance System, so that good technical habits are instilled before financial transactions occur. Village officials are required to have adequate educational backgrounds and be supported by increased knowledge, technical skills, professional attitudes, and experience in village financial management. A high level of competence fosters optimal accountability in village fund management.

These results indicate that the better the competence, the higher the accountability. Competence, which encompasses knowledge, skills, and abilities in managing village finances, plays a crucial role in achieving transparency, orderliness, and accountability. With competence, the planning, implementation, and reporting of village fund use can be carried out more effectively and in accordance with the applicable regulations. These findings align with those of which found that competence influences accountability ([Pratiwi, 2021](#); [Sapartiningsih, 2018](#); [Resvina Situmorang, Marianus Hendrilensio Sanga, & Skolastika Ananda Queen Sogen, 2024b](#)). However, this contrasts with the findings of Ayem & Ariyanti (2023) ([Ayem & Ariyanti, 2023](#)). However, the competence does not affect the accountability ([Adnyana, 2022](#)). These differences in results are likely due to differences in the characteristics of the research areas, the complexity, and variations in the measures of competency and accountability used in each study. These findings imply that improving accountability is inseparable from efforts to improve the competency of village officials through ongoing education, training, and technical assistance. Therefore, strengthening the capacity of village officials is a strategic step in realizing transparent and accountable Village Fund governance.

#### ***4.2 Community Participation Strengthens (Positively Moderates) the Influence of Competence Accountability***

Based on hypothesis testing using bootstrapping, the T-statistic value was 2.415 and the P-value was 0.016, indicating that ( $H_2$ ) was accepted, indicating that community participation strengthens (positively moderates) the influence of competence accountability. This indicates that community participation strengthens the relationship between competence and accountability. The higher the level of community participation in the planning, implementation, and supervision, the more optimal the influence of competence on accountability in village fund management. Community participation acts as a social control mechanism that encourages village officials to manage village funds more transparently and responsibly. The finding that community participation strengthens the positive effect of village official competence on fund accountability. Theoretically, this finding aligns with the Stewardship Theory, which views village officials as stewards responsible for managing public resources. Community participation creates an environment of trust and social oversight that encourages competent village officials to perform optimally and responsibly. Furthermore, from the perspective of Good Governance, community participation is a key pillar that strengthens the principles of accountability and transparency in public financial management. Citizen engagement functions as a social control mechanism that makes technical competence “matter more” ([Savitri et al., 2023](#)). The management of village funds without accountability and community participation can lead to potential fraud committed by village officials as fund managers or other actors. The performance of the village government in managing village funds will be considered good if the community also participates. This community involvement can be through a decision-making process in community group meetings and public discussions on the management of village funds ([Fitri & Fathah, 2023](#)). The village allocation fund and the village fund are discussed in an open forum; residents can propose priorities, ask for cost details, and reject any proposal that does not match local needs. This process must follow the participatory principle: “activities financed by the ADD shall be planned and implemented openly and discussed with the involvement of all community elements in the village musyawarah.”

The results of this study indicate that when community participation is high, competence is more effective in enhancing accountability. Conversely, when community participation is low, the influence of village apparatus competence on accountability tends to weaken because of the lack of community control and checks and balances. These results align with those of [Ridwan et al. \(2023\)](#) who showed that community participation moderates the influence of accountability on village fund management. However, this contrasts with the research by [Yusnita and Salfutra \(2021\)](#) who found that community participation did not moderate the influence of competence on accountability. This discrepancy is likely due to differences in the characteristics of the study areas, community literacy levels, and variations in the measurement of community participation, resulting in different moderating dynamics.

This finding implies that increasing accountability in Village Fund management is not sufficient only through improving the competence of village officials; it must also be accompanied by a strategy to strengthen community participation on an ongoing basis so that the check and balance mechanism can run optimally.

## **5. Conclusions**

### **5.1. Conclusion**

The results indicate that competence significantly influences accountability in Village Fund management. This finding indicates that the higher the level of knowledge, skills, and abilities of village officials in managing village finances, the better the accountability, which is reflected in transparent and accountable planning, implementation, and reporting. Furthermore, this study shows that community participation acts as a moderating variable, strengthening the influence of accountability in Village Fund management. Active community involvement in the planning, monitoring, and evaluation processes of Village Fund use serves as a social control mechanism that encourages village officials to work transparently, professionally, and responsibly. Therefore, this study confirms that increasing accountability in Village Fund management depends not only on competence but also on the support of active community participation as a strengthening factor in realizing transparent, accountable, and public interest-oriented village governance.

### **5.2. Research Limitations**

A limitation of this study is that the geographic scope is limited to Tegal Regency, potentially limiting the generalizability of the findings to other village contexts in Indonesia, which have different socio-economic characteristics and governance structures. Second, the research model, which only tests one moderator variable (community participation) without considering other contextual factors such as internal control systems, organizational culture, and information technology maturity, ignores the actual complexity of village fund governance. Fourth, the majority of respondents had a high school education and were of productive age (36-45 years old), which may have limited adaptation to the digital transformation of village financial management systems. Therefore, the findings may not represent the challenges faced by officials with different demographic profiles

### **5.3 Suggestions and Directions for Future Research**

Future research directions can be developed using several approaches. First, model development by testing mediating variables such as information system quality and transparency, as well as alternative moderating variables such as whistleblowing systems, leadership styles and community digital literacy. Second, a comparative analysis across village categories (underdeveloped, transitional, and developed) and testing the boundary conditions under which community participation succeeds or fails to strengthen accountability. Third, experimental research designs to test the effectiveness of simulation-based training interventions and problem-based learning in improving the technical competence of village officials. This study provides substantial theoretical, empirical, and practical contributions in the field of village fund governance. Theoretically, the authors successfully integrate Stewardship Theory with Good Governance perspectives within a moderation framework, while simultaneously addressing the research gap regarding the role of community participation in strengthening the influence of village official competence on accountability. Empirical findings from Tegal Regency, with an R-square value of 0.886 and a significant positive moderation coefficient ( $\beta = 0.522$ ,  $p = 0.016$ ), validate that community participation significantly reinforces the competence-accountability relationship, contrasting with previous studies that indicated negative moderation directions. The contextual contribution lies in the identification of the "technical compliance" concept within digital transformation, wherein community participation functions as a substitute for manual control mechanisms that have disappeared following the implementation of the Cash Management System. Practically, this research recommends a simultaneous strategy comprising problem-based training for village officials and the strengthening of open village deliberations as a check-and-balance mechanism, aimed at preventing fund misappropriation as occurred in the Lebakgowah and Kajen corruption cases.

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### Author Contributions

In this research AW contributed to the conceptualization of the study, research design development, interpretation and discussion of the findings, and manuscript revision through to the final version. DA was responsible for data collection in accordance with the established research procedures and instruments. YA conducted the data analysis and finalized the manuscript prior to submission and publication.

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