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ARTICLE

The Mediation Role of the Village Fund Management System on the Relationship Between HR Advantages, Utilization of IT, and Village Government Performance

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Abstract: The enactment of Law No. 6 of 2014 concerning Villages carries the views and new concepts of village governance policies nationally. The Village Law provides a good opportunity for villages to manage their administration and development to improve rural residents' welfare and quality of life. This research investigates the influence of HR advantages and IT utilization on village fund management system and village government performance and the influence of HR advantages and IT utilization on village government performance mediated by village fund management system. Respondents were 287 village officials in Tegal Regency. Data collection method using simple random sampling. The data analysis used is SEM-PLS analysis. The findings show that HR advantages do not influence the village fund management system, and IT utilization influences it. HR advantages influence village government performance, and IT utilization does not influence village government performance. Village fund management systems influence village government performance. The village fund management system cannot mediate the relationship between HR advantages and village government performance but can mediate the relationship between HR advantages and village government performance. The village government can implement the results of this study to effectively improve some policies related to HR advantages and IT utilization.

Keywords: human resource advantages; IT utilization; village fund management system; village government performance

1 Introduction

According to the Minister of Home Affairs Regulation Number 20 of 2018, which replaces Law Number 6 of 2014 concerning Villages, it is stated that the village is a legal entity that has territorial boundaries that are authorized to regulate and manage all government affairs, the interests of the local community based on community initiatives, original rights proposals, and/or traditional rights recognized and respected within the unitary state of the Republic of Indonesia. Therefore, to carry out the law's mandate, the government needs village officials to manage and prosper the village community to improve its performance of village officials.

The performance of village officials is a measure that rates how far an employee has achieved the targets (quantity, quality, and time) in carrying out their duties following the responsibilities given to him. In its development, village officials still experience many obstacles in implementing government in the village. The reality that has happened has turned out to be the main focus of current development because the performance of village officials has shown success in achieving the vision and mission of the Village Law, namely realizing a village that is advanced, strong, independent, just and democratic, has full authority in self-regulating/regulating to achieve prosperity. village community (Yulihantini & Wardayati, 2017). In connection with the vision and mission of the village government and regarding demands for improving the performance of village officials and efforts to realize the welfare of the village community, a qualified village apparatus is needed, especially to know their duties and functions. In allocating the budget. In general, the allocated budget was not realized, and there were allegations of deviating from the vision and mission that had been set so that it could affect the performance of village officials (Putri & Wirawati, 2020).

In order to simplify the mechanism for distributing village funds, Coordinating Ministry for Human Development and Culture coordinates the interaction of the Online Monitoring of State Treasury and Budget System (OMSPAN) with Village Financial System Application (SISKEUDES) in collaboration with the Ministry of Home Affairs, Ministry of Finance, and Financial and Development Supervisory Agency (BPKP).

According to Laka and Suasto (2020), the Village Finance Application (SISKEUDES) is an application developed to improve the quality of village financial governance. The development of SISKEUDES aims to assist village governments in managing village finances effectively and efficiently and increasing transparency and accountability of village finances. Through this application, it is hoped that the village government will be more independent in managing the government and its natural resources, including managing village finances and wealth.

IBTL is an application made by the Regional Financial and Asset Management Agency of the Tegal Regency Government, which is used to facilitate villages receiving village fund assistance in submitting requests for distributing village fund assistance, revising requests, and providing information on the distribution of village fund assistance to village accounts receiving village funds assistance, apart from the beneficiary villages, the general public can also access to see villages that have submitted applications and villages that have received village fund assistance through the Tegal Regency Government website.

The utilization of information technology in managing village funds will make it easier for village officials to process data from the planning stage to reporting. With the help of information technology, the existing information will be easier to obtain and process so it can further assist the tasks of village officials. According to Andayani et al. (2018), information technology is a means and infrastructure (hardware, software, use ware) systems and methods for obtaining, transmitting, processing, interpreting, storing, organizing, and using data meaningfully.

The Tegal Regency Government is currently trying to prioritize development at the village level by increasing the allocation of village funds. In 2020, the Village Funds disbursed to the Tegal Regency Government reached IDR361,348,720,000. This

amount is more than the Village Fund in the previous year of IDR340,58,369,000 (gatra.com). Apart from making villages independent, the main goal is to reduce the number of rural poor people. The Tegal Regency Government-issued Perbub Number 2 of 2020 concerning Village Funds and Perbub No. 66 of 2019 concerning ADD and has also issued a SE (form letter) concerning the regulation of the use of village funds in 2020.

Currently, there are 281 villages receiving village funds following the provisions of the central government, namely in three stages of disbursement. However, there are still villages whose disbursement is delayed due to delays in the village government submitting the Regional Budget (APBDes) and accountability reports for using village funds. In 2019, there were also villages whose disbursement of stages I and II was delayed because of the village submission of the APBDes, and the accountability report for the use of the previous year's Village Funds was also late.

To support the situation, support from stewardship theory is needed. Stewardship theory is defined as a situation where managers are not motivated by individual goals but rather aimed at their main goal, namely to achieve organizational goals. This theory focuses attention on the behavior of managers who prioritize organizational interests rather than personal interests (Keay, 2017). Based on the Stewardship Theory, village officials will do their best for the principal's interests, namely the community and its institutions. To achieve and obtain the best and maximum results, the stewards (village officials) mobilize all their abilities and expertise to improve their abilities and as supporting capabilities by utilizing information technology in carrying out their duties.

Moreover, the allocation of village funds with no small value; of course, the village government must be able to manage them well and efficiently to carry out village development for the welfare of the village community (Setiawan & Melinda, 2020). The village government carries out its duties in making financial accountability by presenting accountable and transparent financial statements following the characteristics of financial reports (relevant, reliable, understanding ability, and comparable) (Panggabean, 2021). To realize this accountability, competence is needed in an adequate village fund management apparatus.

HR is an employee in an entity and plays an important role in achieving success (Pham, 2020; Zeebaree et al., 2019). It describes the advantages of human resources not only by skills or physical power but also by education or knowledge level, skills or maturity, and character and values it possesses. According to Greer (2021) and Danladi and Mohammed (2021), quality employees or superior human resources must have broad academic insight and reliable skills because insight and skills are the main keys to human resources quality.

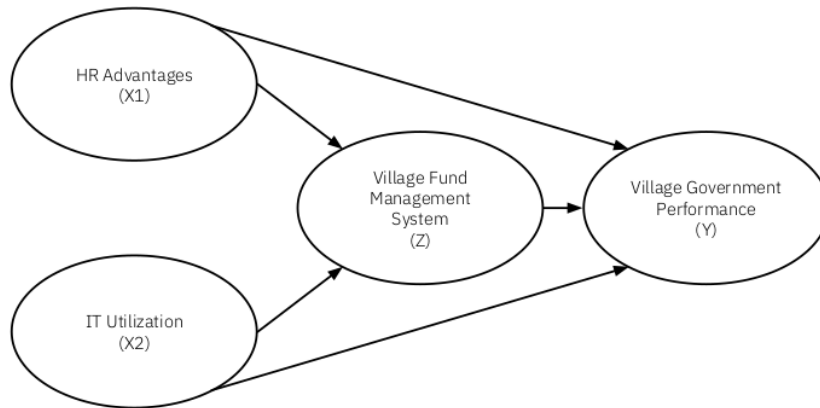
2. Methods

The population is village officials in Tegal Regency. Administratively, Tegal Regency is divided into 18 districts (consisting of 281 villages and six urban villages). The population in this study is 287 village heads. The number of samples is 167 village heads that were measured using the Slovin formula (Umar, 2019). In collecting data, this study used the random sampling method. The analytical tool used is SEM-Smart PLS. The PLS calculation stages use two models: the Measurement Model (Outer Model) and Structural Model Testing (Inner Model). The outer model is the relationship between the indicators and their constructs. If the loading factor value is more than 0.5, it has good validity. The loading factor significance test can be done with t statistic or p-value; if the t statistic value is more than 1.96 and the p-value < 0.05, then it has significant validity. The next analysis is constructed reliability by taking into account the Composite Reliability (CR), Cronbach's Alpha (CA), and Average Variance Extracted (AVE) values. The construct is reliable if the CR value is more than 0.7, CA is more than 0.7, and the AVE value is more than 0.5. It finally tests the discriminant validity of the reflexive indicator measurement model by comparing the AVE root value of

each construct with the correlation between the construct and other constructs in the model (Ghozali & Latan, 2015).

HR advantages (X1) are: having insight and skills in science and technology, language insight, the ability to education at a higher level, and a variety and excellent level of education (Ndraha, 1999, as cited in Huzain, 2021). Indicators of IT utilization (X2) are the use of application software, computerized accounting process, integrated reports and management, and the ability of employees to operate computers (Sapartiningsih et al., 2018). The village fund management system (Z) indicators are financial integrity, disclosure, and compliance with regulations (Malahika et al., 2018). Indicators of the village government performance (Y) are productivity, service excellence, and responsiveness (Rulyanti et al., 2018).

The research model is described as follows:



Source: developed for this research, 2021

This study aims to analyze the village fund management system sourced from the APBN with the applicable regulations in Indonesia. The contribution of this research can be used as a tool for evaluating future village financial management and correcting regulations that apply in Indonesia. The object of this research was carried out in 167 villages in Tegal Regency, Central Java Province in Indonesia. Based on the Village Development Index, the 167 villages are included in the developing category. This research’s novelty is to compare village funds’ management with applicable regulations in Indonesia. This study is different from previous studies, which only analyzed using one research object, while this study used 167 research objects which were studied using SEM PLS analysis. This method is a differentiator because Smart PLS can test formative and reflective SEM models with different indicator measurements in one model. And can test the magnitude of mediating role of village fund management system variables.

3. Results and Discussion

3.1. Evaluating Outer Model

3.1.1. Convergent Validity

Based on Table 1, all indicators have a loading value > 0.5 and can proceed to the next process.

Table 1. Outer Loading of All Variables

Indicators	Outer Loading	Cut of Value	Result
HR Advantages (KSDM)			
KSDM1	0.882	>0.50	Valid

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KSDM2	0.876	>0.50	Valid
KSDM3	0.861	>0.50	Valid
KSDM4	0.909	>0.50	Valid
KSDM5	0.877	>0.50	Valid
IT Utilization (PTIN)			
PTIN1	0.845	>0.50	Valid
PTIN2	0.716	>0.50	Valid
PTIN3	0.886	>0.50	Valid
PTIN4	0.861	>0.50	Valid
Village Fund Management System (PDDS)			
PDDS1	0.801	>0.50	Valid
PDDS2	0.901	>0.50	Valid
PDDS3	0.879	>0.50	Valid
PDDS4	0.577	>0.50	Valid
PDDS5	0.524	>0.50	Valid
Village Government Performance (KPDS)			
KPDS1	0.762	>0.50	Valid
KPDS2	0.805	>0.50	Valid
KPDS3	0.835	>0.50	Valid
KPDS4	0.757	>0.50	Valid
KPDS5	0.787	>0.50	Valid
KPDS6	0.693	>0.50	Valid

Source: Primary Data Processed, 2021

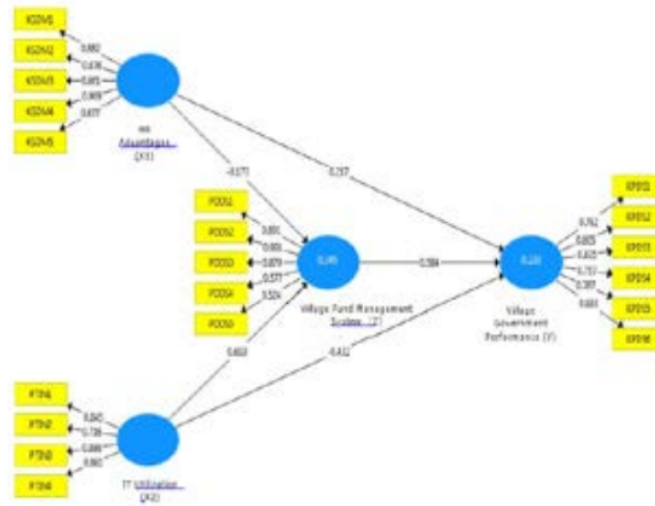


Figure 2. Construct and Indicator Relationship Models That Have Met Convergent Validity

Source: Primary Data Processed, 2021

3.1.2. Discriminant Validity

The model has a fairly good discriminant validity if the value of the square root of AVE for each construct is greater than the correlation between the construct and other constructs in the model. This measurement can be used to measure the reliability of the component score of latent variables.

Table 2. Discriminant Validity

	HR Advantages	IT Utilization	Village Fund Management System	Village Government Performance
HR Advantages	0.881			
IT Utilization	0.687	0.830		
Village Fund Management System	0.303	0.574	0.753	
Village Government Performance	0.097	0.052	0.402	0.775

Source: Primary Data Processed, 2021

3.1.3. Composite Reliability and Cronbach Alpha

Table 3. Discriminant Validity

Variable	Composite Reliability	Cronbach's Alpha	Cut of Value	Criteria
HR Advantages	0.945	0.934	>0.70	Reliable
IT Utilization	0.898	0.852	>0.70	Reliable
Village Fund Management System	0.862	0.900	>0.70	Reliable
Village Government Performance	0.900	0.915	>0.70	Reliable

Source: Primary Data Processed, 2021

The construct is said to have good reliability if the composite reliability and Cronbach's alpha value are above 0.70, so it can be concluded that all the reflexive model constructs in this study have met the reliability criteria.

3.2. Evaluating Inner Model

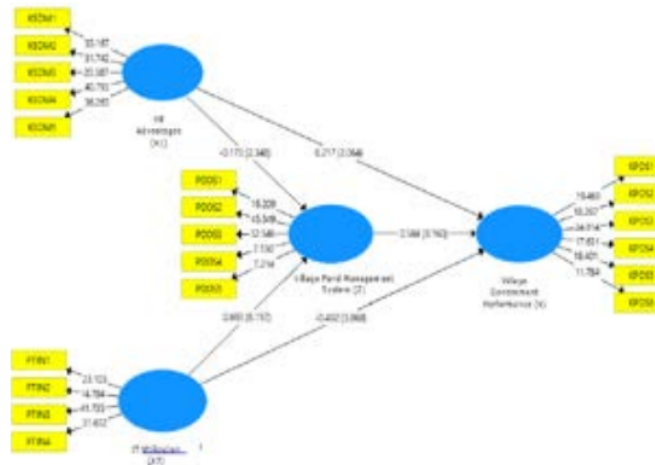


Figure 3. Construct and Indicator Relationship Models That Have Met Convergent Validity

Source: Primary Data Processed, 2021

3.2.1. R-Square

Table 4. Discriminant Validity

	R Square	Adj R Square
Village Fund Management System	0.233	0.219
Village Government Performance	0.345	0.337

Source: Primary Data Processed, 2021

3.2.2. Hypothesis Test for Direct Effects

Table 5. Hypothesis Test for Direct Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	t Statistics (O/STDEV)	P Values
HR advantages (X2) → Village Fund Management System (Z)	-0.173	-0.170	0.074	2.348	0.019

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IT Utilization (X2) → Village Fund Management System (Z)	0.693	0.699	0.085	8.157	0.000
HR advantages (X1) → Village Government Performance (Y)	0.217	0.217	0.105	2.604	0.039
IT Utilization (X2) → Village Government Performance (Y)	-0.432	-0.432	0.112	3.668	0.000
Village Fund Management System (Z) → Village Government Performance (Y)	0.584	0.591	0.072	8.160	0.000

Source: Primary Data Processed, 2021

3.2.3. Mediation Test

Table 6. Mediation Tests

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	t Statistics (O/STDEV)	P Values
HR advantages (X1) → Village Fund Management System (Z) → Village Government Performance (Y)	-0.101	-0.101	0.045	2.221	0.027
IT Utilization (X2) → Village Fund Management System (Z) → Village Government Performance (Y)	0.404	0.411	0.060	6.744	0.000

Source: Primary Data Processed, 2021

The results of testing the first hypothesis cannot be accepted. HR advantages have a negative influence on the village fund management system. This shows that the existing human resources have not been able to properly manage village funds, namely through the Village Financial System Application (SISKEUDS). Therefore, the results of this study do not support the results of the studies (Hakim, 2021; Umar et al., 2018) which prove that the superiority of HR impacts the village fund management system. This is due to the lack of capacity and personnel. Managing village finances relies not only on the village head's power and apparatus. However, it takes the involvement of various stakeholders in the village, for that village needs to have skilled people to help prepare the RPJMDes, RKPDes, Design & RAB, and APBDes. One of the challenges faced in improving village financial management is the quality of human resources (HR). According to Ariyanti & Alfatih (2018), more than 60 percent of village officials only graduated from high school, 19 percent of village officials had undergraduate status, and more than 21 percent did not graduate from formal education or did not attend formal education, or only graduated from elementary and junior high schools.

The second hypothesis proves that IT utilization (0,693) has a strong influence on the village fund management system in Tegal Regency and is significant. The higher IT utilization, the better village fund management system in Tegal Regency will be. The results of this study are in line with studies conducted by Az and Prastiti (2019), Pahlawan et al. (2020), and Gamayuni (2020), which prove that the use of technology affects the village fund management system.

The third hypothesis proves that HR advantages can influence village government performance in Tegal Regency by 0,217 significant. The more superior human resources of the village apparatus, the village government performance will increase. The results of this study are in line with studies conducted by Suksod and Cruthaka (2020), Anwar and Abdullah (2021), and Kang and Lee (2021), which prove that HR advantages have a positive impact on organizational performance.

Fourth, IT utilization cannot influence village government performance in Tegal Regency. The results of this study do not support the results of studies conducted by Al Natour and Al-Lahham (2021), Jalagat & Al-Habsi (2017), and Tortorella et al. (2020), which prove that IT utilization has a positive impact on organizational performance. This is due to regulatory limitations that the government has good faith and political will. By presenting special regulations on villages so far, it is not enough to help village heads and their apparatus (Saputra et al., 2019); there is no budget to finance the preparation of the Design and RAB (Hermawan, 2019). In addition,

incentives for the Technical Implementation Team for Village Financial Management (TPTPKD) also do not exist, including the Village TPK (Siagian et al., 2016).

There is an influence of the village fund management system on village government performance in Tegal Regency by 0,584. With a better village fund management system, village government performance in Tegal Regency will also increase. A well-planned, transparent and accountable village fund management system will show that the performance of the village government is good. The results of this study strengthen the results of studies conducted by Kalontong et al. (2019) and Sahusilawane (2021), which prove that IT utilization has a positive impact on organizational performance.

Sixth, the village fund management system is not able to mediate the relationship between HR advantages and village government performance. As stated in the results of the first hypothesis test, it shows that HR advantages have a positive influence on the management of village funds, so management of village funds is not able to mediate the relationship between HR advantages and village government performance.

The Seventh hypothesis proves that there is an influence of IT utilization on the village government performance with the village fund management system as a mediator. The application of the siskeudes application in terms of quantity, quality, and timeliness has a positive effect on the performance of village officials. The application of the siskeudes resulted in more transparent and accountable village financial reports so that the performance of village officials also improved.

The results of this study strengthen the results of studies conducted by Muda et al. (2017), Hallan (2021), and Gumay (2020) that the village fund management system has a mediation influence on the relationship between IT utilization and village government performance.

4. Conclusion

The first hypothesis is rejected. HR advantages have a negative influence on the village fund management system. These results indicate that the better or superior human resources, the lower accountability of the village fund management system. Therefore, it is hoped that the village government in Tegal Regency will pay more attention to and improve the quality of its human resources, one of which is by involving village apparatus or apparatus in technological guidance and training, especially those related to the computerized accounting process so that all village officials become more efficient.

IT utilization influences the village fund management system. This indicates that the more optimal IT utilization, the better or more accountable the village fund management system is.

HR advantages influence village government performance. These results indicate that to produce good performance (economic, efficient, and effective), the village government must have quality human resources and apparatus in terms of knowledge, skills, training, and experience.

The fourth hypothesis is rejected. IT utilization has a negative effect on village government performance. The optimal level of implementation of information and communication technology in public services in village government is relatively less than optimal. The strategy is not yet established, and the budget allocated for IT development in each agency/village is inadequate, considering that the implementation of Siskeudes requires integration of management, work processes, and public services. Itself.

The village fund management system affects village government performance. These results indicate that village government performance will be achieved with good results if the village government can implement the village fund management system properly, starting from planning, implementation, administration, and reporting to accountability. In other words, the better or more accountable village fund management system, the better performance of the village government.

The sixth hypothesis is rejected. The village fund management system cannot mediate the relationship between HR advantages and village government performance. This shows that the village fund management system in several villages in Tegal Regency is still not running following applicable regulations. Management of village funds also often causes various other problems related to government administration, such as fraud committed by elements of village government. The village government is still experiencing various obstacles in managing village finances, including the condition of village governance and various infrastructure facilities, quality of human resources (including sub-district officials), and development of district/city APIP, which adequate human resources have not supported. As a result, there are still villages that have not prepared the RKPDesa, funds from the revenue sharing of district taxes and levies are not presented in the Village RAPBD, and their realization, there is no procedure to ensure orderly administration and village property, and the proportion of ADD use that has not complied with the provisions of 30% operational and 70% % empowerment. One of the important factors that affect the performance of the village government, either directly or indirectly through the village fund management system, is quality human resources. The success or failure of a company is largely influenced by the people who implement it. Quality human resources are resources capable of creating comparative and competitive-generative-innovative value using the highest energies such as intelligence, creativity, and imagination. However, the reality still shows that the quality of human resources in several village governments, especially in Tegal Regency, is still very lacking.

IT utilization affects village government performance through the village fund management system. The analysis also shows that the village fund management system can mediate the relationship between IT utilization and village government performance. Siskeudes will facilitate the management of village finances and village funds, equipped with an internal control system, easy to use, and integrated with other village fund management applications. The information system facilitates the Village office in the financial management process and assists in the process of data input, data retrieval, and money data reports so that the Siskeudes application can minimize errors and optimize data security. The procedure for using Siskeudes in villages in Tegal Regency is the following procedures. HR is expected to be ready to implement Siskeudes so that work becomes more effective and efficient.

Furthermore, to improve the qualifications for understanding the IT of village officials in Tegal Regency, it is necessary to hold training and monitor the use of software and applications for managing village funds and a more integrated understanding of managerial reports.

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