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DETERMINANTS OF VILLAGE FINANCIAL MANAGEMENT: GOVERNMENT INTERNAL CONTROL, OFFICIALS' COMPETENCE, AND FACILITATOR ROLES IN POST-DISASTER AREAS

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Abstrct

In the aftermath of the 2018 disaster, which continues to affect the area in terms of environmental conditions, housing, and village development projects, this study seeks to understand how the proficiency of village officials, the government's internal control system (SPIP), and the role of village facilitators affect financial management in Sirenja District, Donggala Regency. Primary data was gathered using a quantitative methodology, with questionnaires sent out to 65 village leaders in 13 different villages. Partial Least Squares Structural Equation Modeling (PLS-SEM) with WarpPLS 8.0 was used to analyze the data. Village Financial Management is positively and considerably affected by the proficiency of Village Officials and the Government Internal Control System, according to the findings. However, the impact of Village Facilitators is not statistically significant. With a R^2 value of 0.852, the structural model shows strong explanatory power, explaining 85.2% of the variation in Village Financial Management. While the Competence of Village Officials and SPIP are the most important predictors, the impact of Village Facilitators is negligible. Based on these findings, it seems that the competence of village authorities and the effectiveness of internal control mechanisms are more important for effective financial management in villages during disasters than the presence of local facilitators. To promote transparent, responsible, and effective financial management, local authorities should place an emphasis on continuous skill development for village officials, strengthen SPIP implementation and supervision, and increase the regularity, reliability, and quality of village support.

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INTRODUCTION

Local governments in Indonesia bear significant duty for overseeing public resources and executing development initiatives. The decentralization of rural administration grants village authorities enhanced power to oversee financial matters and establish development goals based on the requirements of the local populace. Thus, the financial management of villages must be executed with transparency, accountability, effectiveness, and efficiency to guaranty that public resources aid in village advancement and community well-being (Alvarez-franco et al., 2026). This obligation intensifies in regions impacted by disasters, as local governments are tasked with overseeing financial assets while addressing recovery demands, compromised infrastructure, evolving settlement circumstances, and persistent community

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vulnerabilities (Boadi et al., 2026; Eltamo & Ravi, 2026; Ganaie et al., 2026). Consequently, proficient financial administration in villages affected by disasters necessitates adherence to regulations, as well as capable village leaders and dependable internal control systems.

The Sirenja District in Donggala Regency offers a significant backdrop for analyzing these issues due to its considerable repercussions from the 2018 catastrophe. The calamity impacted ecological conditions, communities, and regional development initiatives, resulting in persistent needs for post-disaster rehabilitation and adjustment (Diansari et al., 2023; Putra et al., 2022; Tarjo et al., 2022). In these circumstances, village administrations encounter heightened expectations to guaranty that scarce public resources are effectively strategized, executed, managed, documented, and audited. The aftermath of a disaster heightens the necessity for dependable internal management, since financial choices may require shifting priorities, recovery costs, and collaboration among various stakeholders (Helden et al., 2026; Oppong et al., 2023; Shiyammurti & Tjahjadi, 2023). Consequently, the financial administration of villages in Sirenja must be comprehended not solely from a broad administrative viewpoint but particularly with the unique governance obstacles present in a post-disaster context.

Since they are responsible for translating development priorities and budgetary rules into effective administrative and financial processes, the competence of village officials is vital. According to Attiogbe et al. (2025), competent village financial management calls for the competence to plan, execute, administer, report, and take responsibility. According to Yunus et al. (2023), previous research in the Sirenja District indicates that the effectiveness of planning, execution, and accountability in the management of village funds has been hindered due to the limitations experienced by village officials in understanding and supervising village finances. They may not be able to meet the needs of catastrophe finance administration due to differences in education and understanding of responsibilities (Mustaufiq et al., 2024). Hence, it is essential to ensure the accurate, efficient, and responsible use of post-disaster financial resources by making village authorities more proficient; this is not only an administrative need, but a critical tool for good governance.

The Government Internal Control System (SPIP) is essential for the honesty and accountability of the village's financial management, even more so than human resource competence. According to Manawan et al. (2023) and Manrai et al. (2026), SPIP provides a unified framework that encompasses the following: the control environment, risk evaluation, control methods, information dissemination, and internal control oversight. These factors are especially pertinent in regions affected by disasters, as financial management may encounter risks due to shifting priorities, immediate expenses, implementation unpredictability, and the necessity for enhanced oversight of public resources. Efficient SPIP can assist village administrations in recognizing and mitigating financial hazards, guaranteeing adherence to regulations, enhancing the dependability of financial data, and minimizing chances for discrepancies. The significance is especially pertinent in Sirenja, where local governments are required to reconcile regular financial management with the necessities of post-disaster recovery and development.

Village facilitators are anticipated to aid village administrations in developmental and financial management endeavors by providing technical advice, facilitating community engagement, and assisting village officials (Saeed & Noreen,

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2026). The existence of village facilitators does not inherently ensure proficient financial management inside the community. Their input may hinge on the degree and consistency of support, technical proficiency, and the level of adherence to their recommendations by village authorities. This matter holds special significance in Sirenja, as variations in the accessibility and level of facilitation among communities could influence the tangible assistance provided to local officials. Consequently, the function of village facilitators must be investigated empirically instead of supposing a consistent impact on village financial administration.

There has been conflicting studies on the relationship between village financial responsibility and governance and the competence of village officials, internal supervision, and community support. Kaharudin (2024) found that internal control and the competence of village officials did not significantly affect village financial accountability, contrary to numerous studies that have shown that competent officials and internal control mechanisms improve financial accountability and management (Econ, 2026; Swamy, 2026). Research on village facilitators also shows mixed results, with some studies finding positive effects while others finding no correlation at all (Dewi & Dewi, 2021; Laya et al., 2021; Ludiharto et al., 2023). These discrepancies imply that the impacts of competence, internal regulation, and facilitation can be contingent upon the institutional and local governance environment.

The post-catastrophe scenario of Sirenja thus signifies a significant empirical void in the current body of scholarship. Prior research has predominantly focused on village financial management via the lenses of governance, accountability, and administration, with insufficient emphasis on the influence of post-disaster circumstances on the significance of village officials' proficiency, internal controls, and facilitation. The persistent repercussions of the 2018 catastrophe establish a unique governance landscape wherein village administrations are required to oversee financial assets while addressing recovery and developmental demands. This setting establishes a foundation for assessing if competence and SPIP act as essential mechanisms for ensuring accountable financial management and if village facilitation is adequately effective in impacting financial management results. Rectifying this deficiency can yield more contextually relevant insights into the factors influencing village finance management in regions impacted by disasters.

This study looks into how the financial management of villages in Sirenja District, Donggala Regency is affected by the competency of village officials, the government internal control system (SPIP), and the role of local facilitators. This research aims to furnish empirical information regarding the impact of internal organizational capability and governance structures on village finance management in a post-disaster area facing ongoing recovery and development obstacles. The results are anticipated to offer both theoretical and practical perspectives for enhancing financial governance in villages by advancing the skills of village officials, executing internal controls, and improving the efficacy of local facilitation.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The Effect of Village Officials' Competence on Village Financial Management

Jensen and Meckling's (1976) agency theory clarifies the relationship between principals and agents, with village officials playing the role of agents charged with managing the village's finances on behalf of the community and the government.

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Appropriate and conscientious management of the village's funds requires competent authorities who are well-versed in their roles and have the character traits necessary to carry them out efficiently and legally. According to Zulkifli et al. (2021) and Rosari and Manabulu (2020), when village authorities are proficient, they are able to generate important planning and budgeting documents like the RPJMDes and APBDes with less chance of inconsistencies and financial harm.

The incompetence of village authorities is nevertheless a contributing factor to instances of mismanagement of local funds, despite the important role they play in supervising community finances. The misuse of power in the management of village funds, inaccurate financial accounts, and inaccuracies in financial documentation can all result from a lack of knowledge and competence (Hasanah et al., 2020). This is why it's so important to keep village finance regulations up-to-date, provide technical support to administrators, and train them often. Furthermore, according to Ningsih and Anggraeni (2023), financial reporting can be improved in terms of accuracy, reliability, and accountability when the "Village Financial System" (Siskeudes) is consistently used. Moreover, empirical studies indicate that proficient village officials tend to achieve superior financial management for their communities. This is due to the fact that proficient authorities can execute their responsibilities effectively, efficiently, and with accountability (Masruhin & Kaukab, 2019). Consequently, based on Agency Theory and prior empirical research, the proficiency of village officials is anticipated to positively impact village financial management.

H_1: "Village Officials' Competence has a Positive and Significant Effect on Village Financial Management".

The Effect of Government Internal Control System (SPIP) on Village Financial Management

The "Government Internal Control System" (SPIP) is a pivotal element affecting the financial administration of villages. Village administrations are tasked with delivering transparent financial statements and overseeing the appropriate utilization of village resources. Robust internal control facilitates prudent decision-making and bolsters openness and accountability in village administration (Kaharudin, 2024).

According to research conducted by Sweetenia et al. (2019) and cited by the Indonesia Anti-Corruption Forum (IACF, 2010), the main reasons behind the misappropriation of village finances are the incompetence of village authorities and the lack of effective internal control measures. To improve regulatory compliance, decrease the possibility of unethical behavior, and increase the credibility and accuracy of village financial reports, it is essential that the "Government Internal Control System" (SPIP) be implemented as planned (Tunya et al., 2024). Hasanah et al. (2020), Nursin et al. (2023), and Tunya et al. (2024) have all shown that financial management in the village is much improved after internal control mechanisms are put in place. According to Agency Theory and supported by previous empirical evidence, the implementation of the "Government Internal Control System" (SPIP) is expected to have a good impact on the financial management of the village.

H_2: "The Government Internal Control System (SPIP) has a Positive and Significant Effect on Village Financial Management".

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The Effect of the Role of Village Facilitators on Village Financial Management

The need of support and supervision systems in reducing agency conflicts is emphasized by Agency Theory. Village facilitators provide professional guidance on financial management and assist authorities with development initiative design, implementation, supervision, and evaluation in rural administration. Financial oversight and effective village development are both made possible by this aid's emphasis on transparency, responsibility, and rule-following (Pausi, 2023).

Village administrations now have a tool to improve fiscal oversight and management thanks to the implementation of the SISKEUDES system. Nonetheless, the participation of village facilitators is crucial since they offer direct support, direction, and oversight during the financial management procedure. In order to execute these duties proficiently, village facilitators must have sufficient expertise to aid village administrations in improving the "effectiveness, efficiency, transparency, and accountability of village financial management" (Djafarmaku et al., 2025). Prior empirical findings presented by Djafarmaku et al. (2025) and Dewi & Dewi (2021) demonstrate that village facilitators are effective in overseeing village financial management. Their study indicates that enhanced financial management in rural areas can be realized through more active and effective support in the guise of mentorship, coaching, and supervision. Consequently, village facilitators are anticipated to enhance financial management in alignment with the perspective of Agency Theory and previous empirical research.

H_3: "The Role of Village Facilitators has a Positive and Significant Effect on Village Financial Management".

METHODS

Researchers used quantitative methods and a correlational strategy in this study. The purpose of this research was to examine the relationships between village financial management, facilitator function, government internal control system (SPIP) competence, and the effectiveness of village officials using a quantitative technique that included an associative design. The research variables were tested empirically for proposed relationships using the associative design. In order to test the hypotheses derived from the theoretical framework and previous empirical research, quantitative data was subjected to statistical analysis.

The Central Sulawesi region of Indonesia, namely the Sirenja District of the Donggala Regency, was the site of the research. The cohort comprised 65 village administrators from 13 communities engaged in the management of community finances. The participants comprised village leaders, village clerks, directors of financial operations, directors of planning activities, and directors of the social welfare department. Participants were chosen according to these inclusion criteria: they were directly engaged in village financial administration, held one of the specified roles, and were actively working in their respective villages during the data gathering phase.

A saturation sampling method (census) was utilized as the specified population was very small, allowing for the inclusion of all 65 people in the research. Consequently, the sample encompassed the complete population of 65 village authorities from the 13 villages within Sirenja District. The implementation of census sampling guarantyd that every qualified individual within the target demographic was included in the analysis, hence negating the necessity to choose a reduced group of respondents. This sample

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method was deemed suitable for the study due to the restricted, identifiable, and reachable research population.

Direct administration of a well-structured questionnaire to the selected participants served as the primary data collector. The research topics informed the survey's formulation, and respondents were asked to rate their agreement or disagreement using a five-point Likert scale, with 1 representing significant disagreement and 5 representing strong agreement. A number of factors were considered when developing the survey, including the competence of village officials, the effectiveness of the SPIP system, the role of village facilitators, and the oversight of community finances.

Table 1. Operational Variable

Variable	Indicator	Measurement Method
Village Officials' Competence (VOC) Zulkifli et al. (2021)	Knowledge Skills Attitude	Likert 1-5 For 12 items
Government Internal Control System (GICS) Malelea et al. (2024)	Control Environment Risk Assessment Control Activities Information and Communication Internal Control Monitoring	Likert 1-5 For 13 items
Role of Village Facilitators (VFR) Sugiana et al. (2020)	Facilitator Motivator Supervisor Communicator Administrator	Likert 1-5 For 8 items
Village Financial Management (VFM) (Permendagri No.20 Tahun 2018)	Planning Implementation Administration Reporting Accountability	Likert 1-5 For 12 items

Citations for the Government Internal Control System and Village Official Proficiency Metrics were taken from Malelea et al. (2024) and Zulkifli et al. (2021), respectively. Both the Role of Village Facilitators measures and the Village Financial Management metrics were adapted from Sugiana et al. (2020) and the financial management phases described in Permendagri No. 20 of 2018, respectively. The theoretical foundations, empirical validation from previous research, and relevance to the setting of village financial management were considered while choosing these indicators.

Partial Least Squares Structural Equation Modeling (PLS-SEM) through WarpPLS 8.0 was used to analyze the data. The capacity of PLS-SEM to estimate the measurement and structural models simultaneously with its analysis of correlations among several indicators for each latent construct led to its selection. The test was divided into two main parts. The first step was to check for construct reliability, discriminant validity, and convergent validity in the measuring model, also known as the outer model. Second, the hypotheses put forth were examined, and the structural model's (the inner model's)

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explanatory and predictive power was determined. Along with path coefficients and their corresponding significance levels, the structural model was assessed using the following metrics: R^2, effect size (f^2), predictive relevance (Q^2), model fit, and quality indices (Sarstedt et al., 2022).

RESULTS AND DISCUSSION

Outer Model

Table 2. Convergent Validity Test Results

Variables	Outer Loading
Village Officials' Competence	
VOC 1	0,565
VOC 2	0,593
VOC 3	0,691
VOC 4	0,669
VOC 5	0,831
VOC 6	0,774
VOC 7	0,589
VOC 8	0,755
VOC 9	0,693
VOC 10	0,533
VOC 11	0,639
VOC 12	0,702
Government Internal Control System (SPIP)	
GICS 1	0,755
GICS 2	0,762
GICS 3	0,744
GICS 4	0,762
GICS 5	0,721
GICS 6	0,689
GICS 7	0,807
GICS 8	0,831
GICS 9	0,869
GICS 10	0,742
GICS 11	0,703
GICS 12	0,719
GICS 13	0,828
Role of Village Facilitators	
VFR 1	0,776
VFR 2	0,821
VFR 3	0,690
VFR 4	0,708
VFR 5	0,687
VFR 6	0,840
VFR 7	0,818
VFR 8	0,675
Village Financial Management	
VFM 1	0,769
VFM 2	0,772
VFM 3	0,722
VFM 4	0,877

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Variables	Outer Loading
VFM 5	0,752
VFM 6	0,713
VFM 7	0,589
VFM 8	0,619
VFM 9	0,810
VFM 10	0,879
VFM 11	0,781
VFM 12	0,858

Source: Author's data analysis (2026)

Outer loading values for the indicators range from 0.533 to 0.879, according to the results of convergent validity. Loading values above 0.70 are present for most indicators, indicating strong contributions to their respective structures. Still, loading values between 0.50 and 0.70 are seen for a few variables, particularly in the Village Officials' Competence framework. It is important to carefully consider the indicator's effect on content validity and the construct's overall reliability and validity when deciding whether to retain an indicator with an outer loading between 0.40 and 0.70, according to Hair et al. (2019). If removing indicators in the 0.50-0.70 range does not substantially improve composite reliability or average variance extracted (AVE), and if they still have theoretical relevance for the construct being evaluated, then they can be kept.

The indicators with loading values between 0.50 and 0.70 were kept in this study since they were theoretically important for evaluating the competence of village officials, and it was not necessary to eliminate them just because of their loading values. The framework exhibited acceptable reliability and validity as determined by the ensuing measurement-model evaluation. Consequently, the choice to maintain these indicators demonstrates an equilibrium between empirical standards and theoretical scope. This methodology aligns with the guidance of Hair et al. (2019), which suggests that the removal of indicators should be approached with care rather than merely due to an outer loading falling below 0.70. Consequently, the selected indicators offer a sufficient depiction of the relevant aspects pertaining to village financial management in Sirenja District.

Table 3. Discriminant Validity Results (HTMT)

Variable	KA	SPIP	PD	PK
Village Officials' Competence				
Government Internal Control System (SPIP)	0,847			
Role of Village Facilitators	0,774	0,722		
Village Financial Management	0,852	0,865	0,635	

Source: Author's data analysis (2026)

Figure 3 displays the findings of the discriminant validity evaluation that was conducted using the "Heterotrait-Monotrait Ratio of Correlations" (HTMT). All HTMT readings are lower than the suggested cutoff of 0.90, according to the results. Henseler et al. (2015) states that HTMT values below 0.90 indicate satisfactory discriminant validity. This study's constructs all pass the discriminant validity test, according to the HTMT evaluation.

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Table 4. Reliability Test Results

Variable Laten	Composite Reliability	Cronbach's Alpha
Village Officials' Competence	0,908	0,889
Government Internal Control System (SPIP)	0,948	0,941
Role of Village Facilitators	0,913	0,890
Village Financial Management	0,944	0,934

Source: Author's data analysis (2026)

All of the constructs met or exceeded the recommended minimum of 0.70 for Composite Reliability and Cronbach's Alpha, according to the data displayed in Table 4. The results show that all of the structures are reliable and have enough internal consistency. As a result, the research instrument can be trusted to reliably evaluate the constructions included in this study.

Inner Model

Test Coefficient of Determination (R2)

Table 5. Coefficient of Determination (R^2)

Variable	R^2
Village Financial Management	0,852

Source: Author's data analysis (2026)

Village Financial Management has a R^2 score of 0.852, as seen in Table 5, which displays the R^2 data. These numbers show that the "Government Internal Control System" (SPIP), the help of local facilitators, and the competence of village officials make up 85.2% of the variation in how the village handles its finances. Excluded from the proposed study framework are the variables responsible for the remaining 14.8%. According to these findings, the structural model provides a clear explanation.

Effect Size (f^2)

Table 6. Effect Size (f^2) Results

Path	Effect Size (F2)	Category
VOC → VFM	0,286	Medium
GICS → VFM	0,530	Large
VFR → VFM	0,036	Small

Source: Author's data analysis (2026)

A moderate influence of village officials' competence on "Village Financial Management" was found by the evaluation of effect size (f^2), but a large effect was shown by the "Government Internal Control System" (SPIP). In contrast, Village Financial Management is unaffected by the role of Village Facilitators.

Predictive Relevance (Q^2)

Table 7. Predictive Relevance (Q^2) Results

Variable	Q^2-Value
Village Financial Management	0,785

Source: Author's data analysis (2026)

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The proposed structural model demonstrates significant predictive relevance, as indicated by the predictive relevance (Q^2) evaluation, with a value of 0.785. The findings indicate that the model can effectively forecast the intrinsic variable of Village Financial Management.

Model Fit Assessment

Table 8. Model Fit and Quality Indices

Model fit and quality indices	Indeks	Criteria	Evaluation
Average Path Coefficient (APC)	0.345 (P < 0.001)	P < 0.05	Fulfilled
Average R-Squared (ARS)	0.852 (P < 0.001)	P < 0.05	Fulfilled
Average Adjusted R-Squared (AARS)	0.844 (P < 0.001)	P < 0.05	Fulfilled
Average Block VIF (AVIF)	2.624	≤ 5	Fulfilled
Average Full CollinearityVIF (AFVIF)	3.270	≤ 5	Fulfilled
Tenenhaus GoF (GoF)	0.684	≥ 0.36	Large
Simpson's Paradox Rasio (SPR)	1.000	≥ 0.70	Ideal
R-Squared Contribution Ratio(RSCR)	1.000	≥ 0.90	Ideal
Statistical Suppression Ratio (SSR)	1.000	≥ 0.70	Ideal
Nonlinear Bivariate Causality Direction Ratio (NLBCDR)	1.000	≥ 0.70	Ideal

Source: Author's data analysis (2026)

The results of the evaluation for quality metrics and model fit are shown in Table 8. According to the findings, the proposed structural model meets all the criteria for a good model fit. It is supported by the statistically significant results ($p < 0.001$) of the APC value of 0.345, the ARS value of 0.852, and the AARS value of 0.844. Although the GoF value of 0.684 suggests a substantial overall model fit, the AVIF and AFVIF metrics of 2.624 and 3.270, respectively, do not meet the required standard. To back up the model's quality, we have the SPR, RSCR, SSR, and NLBCDR metrics, which are all set to 1.000, indicating the best possible model quality. The results support the concept that the proposed structural model is effective and appropriate for hypothesis testing, in summary.

Hypothesis Testing

In order to determine the "impact of Village Officials' Proficiency, the Government Internal Control System (SPIP), and the Function of Village Facilitators on Village Financial Administration," the proposed hypotheses were examined. Figure 2 and Table 9 summarize the outcomes of the hypothesis testing.

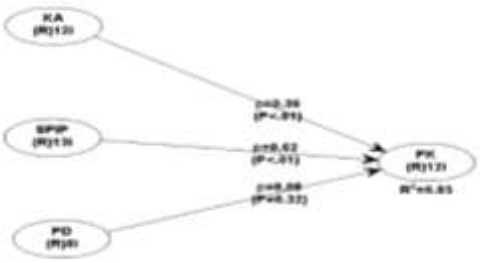


Figure 1. Structural Model Results

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Table 9. Hypothesis Testing Results

Hypothesis	Path Coefficients	P- Value	Results
Village Officials' Competence → Village Financial Management	0.358	<0.001	Supported
Government Internal Control System (SPIP) → Village Financial Management	0.619	<0.001	Supported
Role of Village Facilitators → Village Financial Management	0.058	0.316	Not Supported

Source: Author's data analysis (2026)

A path coefficient of 0.358 was derived for the Competence of Village Officials, as shown in Table 9, with a significance threshold of $p < 0.001$. These findings indicate a favorable and statistically meaningful impact of the proficiency of Village Officials on the management of village finances. Consequently, the initial hypothesis (H1), asserting that the proficiency of Village Officials positively influences Village Financial Management, is corroborated.

The Government Internal Control System (SPIP) produced a route coefficient of 0.619, with a significance level of $p < 0.001$, as illustrated in Table 9. The findings indicate that there exists a favorable and statistically significant correlation between the "Government Internal Control System (SPIP) and Village Financial Management. Consequently, the second hypothesis (H2), which posits that the "Government Internal Control System (SPIP) positively influences Village Financial Management" is confirmed.

Table 9 indicates that at a significant level of $p = 0.316$, the Role of Village Facilitators produced a route coefficient of 0.058. The findings indicate a positive, if not statistically significant, relationship between the function of village facilitators and the administration of village finances. Consequently, H3 lacks support, signifying that the function of Village Facilitators does not exert a statistically significant influence on Village Financial management.

DISCUSSION

The Effect of Village Officials' Competence on Village Financial Management

Results from testing the hypothesis show that there is a positive and statistically significant relationship between the competence of village officials and the effectiveness of village financial management. This finding provides more evidence that competent village officials are better able to carry out the various tasks associated with financial administration in a way that complies with all applicable regulations. In this model, village officials are appointed by the community and the government as principals to handle the village finances in an accountable, transparent, and efficient manner. This model coincides with the Agency Theory put forward by Jensen and Meckling (1976). Agency problems can arise in the principal-agent dynamic when there are competing interests and gaps in knowledge. As a tool for internal governance, the competence of village officials can help reduce these problems by raising their understanding of laws, processes, and financial responsibilities. There will be less room for error, non-compliance, and informational gaps in the village's financial monitoring if the authorities in charge are competent and hold themselves accountable for their actions. When officials are more competent at what they do, fewer oversight and corrective

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actions are needed, which means that the agency may end up spending less money.

This study's findings are in line with those of Akbar et al. (2022), who found that the accountability of village financial management is significantly affected by the proficiency of individuals in charge of the department. Suparman et al. (2024) and Daud et al. (2024) found similar results, suggesting that competent village administrators make the administration of village funds more accountable. The consistency of these findings highlights the importance of training village administrators to improve fiscal management in villages. The capacity of village officials to plan, carry out, administer, report, and be held accountable in conformity with applicable regulations is enhanced as their competency grows. So, raising the bar for Village Financial Management and helping to alleviate agency problems and related costs through better and more accountable execution are both outcomes of investing in the competence of Village Officials.

The Effect of the Government Internal Control System (SPIP) on Village Financial Management

Hypothesis testing has shown that SPIP, the government's internal control system, has a positive and statistically significant effect on VMWM. This finding provides more evidence that better SPIP implementation leads to higher-quality Village Financial Management. The control environment, risk evaluation, control measures, information dissemination, and internal monitoring are the major components of SPIP, which provides a systematic framework. This framework allows village officials to run financial activities in line with applicable laws and regulations.

Within the principal-agent dynamic, SPIP's effectiveness can be seen as a regulatory and supervisory instrument. Agency dilemmas can arise from information gaps and competing interests; this is particularly true when principals and village administrators have different levels of expertise in managing the village's finances. Financial operations are better supervised and regulated by a strong SPIP, which reduces the likelihood of anomalies, abuse of authority, and moral hazard. In this case, better internal control can increase the accountability and dependability of the village's financial administration while decreasing agency expenditures by reducing the need for substantial remedial actions and further oversight.

The findings of the study are in line with those of Huda & Octovian (2025), who also found that the accountability of Village Financial Management was greatly improved by the Government Internal Control System (SPIP). Erawati and Chridang (2023) and Ayem and Ariyanti (2023) came to similar conclusions, noting that the accountability of village fund management is greatly improved by the competent execution of the Government Internal Control System (SPIP). The credibility of these findings highlights the important role of SPIP in improving accountable village finance management.

By streamlining the planning, execution, administration, reporting, and accountability processes, SPIP helps village officials to better manage the community's finances and reduces the chances of mistakes. Therefore, by improving SPIP, we can raise the bar for Village Financial Management in terms of both quality and accountability, and we can use it as a tool for governance to reduce agency spending and problems through better monitoring and internal regulation.

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The Effect of the Role of Village Facilitators on Village Financial Management

Path coefficient = 0.058 and p = 0.316 indicate that the Role of Village Facilitators does not have a statistically significant effect on Village Financial Management, according to the results of the hypothesis testing. The influence is not statistically significant, even though the connection is positive. As a result, H3 is not supported by evidence. According to this finding, the quality of financial management within the study scenario is unaffected by the presence and role of village facilitators.

Village officials and facilitators have different responsibilities and levels of authority within the governance structure, which helps to explain the minimal impact. The village authorities are responsible for the financial oversight, planning, management, reporting, and execution of the village's resources. They occupy official posts within the local government and have direct administrative power. This means that only elected officials from the village council have the authority to make decisions about the management of the village's finances. In contrast, village facilitators often act in a supporting and consultative capacity. They do not have formal decision-making authority over the village's financial administration, but they do provide guidance, technical assistance, facilitation, and counsel.

Because of this distinction, it is clear that the role of the village facilitator has little bearing on the administration of village funds. Facilitators can provide technical advice, but it is up to local officials with official authority over financial decisions to put this advice into action. Since facilitators do not have direct control over the village government's financial planning, execution, administration, reporting, or accountability procedures, their presence does not necessarily lead to changes in finance management systems.

Facilitators in rural areas can help level the playing field for local officials by sharing their knowledge and providing practical support, according to Agency Theory. However, they are only able to provide advice, thus they can't really influence organizational decisions; the authority to manage the village's finances lies with the administration. This means that facilitators are still important, even though village facilitation didn't have much of an immediate effect. On the contrary, it implies that their role is more circumstantial and dependent on how seriously others in authoritative positions take and implement their recommendations.

Although this finding is in disagreement with previous studies suggesting that village facilitators have a significant impact on financial management in villages, it is in agreement with Laya et al. (2021) that such an impact is minimal. One possible explanation for the discrepancy in outcomes is that facilitators were more of a consultative and supporting figure than a formal decision-maker. Therefore, facilitators mainly play a supporting and advising role, while persons with formal authority and responsibility for financial oversight are more closely associated with the effectiveness of village financial management, according to this research.

CONCLUSION

This study found that while government internal control systems and the competence of village officials have a favorable and substantial effect on financial management in villages, the effects of facilitators in these same villages was not statistically significant. According to the findings, the main factors associated with better financial management in the villages of Sirenja District, Donggala Regency

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include competent village administrators and strong internal control mechanisms. Results should not be generalized to other parts of Indonesia or even other districts because this study only covers thirteen villages in the Sirenja District of Donggala Regency and their post-disaster governance structures are unique to this location.

For village budget management, these findings are important from a theoretical and practical standpoint. Results provide empirical support for Agency Theory, which postulates that internal organizational capacities and control systems are more strongly associated with the success of village financial management than the advisory role of external facilitators. Local authorities must improve the skills of village officials and the implementation of SPIP, according to the results, since SPIP had the greatest influence of all the variables studied. Village facilitators should be seen as an adjunct to, rather than a substitute for, the formal authority and accountability of village authorities in managing the village budget, given the insignificance of their impact.

In order to address the limitations of the cross-sectional methodology, future studies should employ a longitudinal study framework to track the financial management of villages during various stages of recovery and development following disasters. To determine if the effects of SPIP, village facilitation, and the competence of village authorities remain constant or change over time, researchers could use a longitudinal approach. To improve the results' generalizability, future research should expand the geographical scope to include villages from other districts or regions. When the demographic structure permits, it should also include probability-based sampling. The long-term variables impacting village financial administration under different forms of local government can be better understood with the use of such approaches.

Statement regarding the Use of Artificial Intelligence (AI).

AI was not used in the preparation of this manuscript. The author did not use artificial intelligence tools to generate, analyze, or modify the content of this article. The author bears full responsibility for the accuracy, originality, integrity, and academic content of the manuscript.

Conflict of interest

The authors declare that there are no conflicts of interest, whether actual, potential, or perceived, associated with the research, authorship, or publication of this article. All aspects of the research were conducted independently and objectively, without any personal, financial, institutional, or professional interests that could influence the research process, interpretation of the findings, or presentation of the results.

Author contributions

Conceptualization and study design, Jehan Febriska; data collection, Rudy Usman and Rika Febby Rhamadani; data validation, Selmita Paranoan; formal analysis, Jehan Febriska; writing original draft preparation, Jehan Febriska; writing review and editing, Jehan Febriska, Rudy Usman, Selmita Paranoan, and Rika Febby Rhamadani; visualization, Rika Febby Rhamadani. All authors have read and agreed to the final version of the manuscript.

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