

CORRUPTION PERCEPTION INDEX AS A MODERATING VARIABLE IN THE RELATIONSHIP BETWEEN VILLAGE FUNDS, LOCAL REVENUE, TECHNOLOGY ADOPTION, AND VILLAGE INDEPENDENCE IN INDONESIA

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Submitted:
16 April 2026

Revised:
22 April 2026

Accepted:
05 May 2026

Abstract

This study aims to analyze the role of corruption in moderating the influence of Village Funds, Local Own-Source Revenue (PAD), and technology represented by the Electronic-Based Government System (SPBE) index on the number of independent villages in Indonesia from 2023 to 2024. The research was conducted in 34 provinces in Indonesia, except for the provinces of DKI Jakarta, Central Papua, South Papua, and Papua Pegunungan. The study used a panel data regression model with a Fixed Effect Model approach. The results of the study show that: First, Village Funds have a positive and significant effect on increasing the number of independent villages; Second, PAD does not have a significant effect on the number of independent villages, indicating that fiscal independence of villages in Indonesia is still relatively low. Most villages still depend on transfers from the central government; Third, technology, represented by the SPBE index, has a positive and significant effect on the number of independent villages; Fourth, the moderating effect of corruption shows diverse dynamics. Corruption negatively moderates the relationship between Village Funds and independent villages, but conversely positively moderates the relationship between PAD and independent villages. Fifth, the interaction between SPBE and corruption is not proven to be significant, suggesting that the success of digitization in promoting village independence is determined more by the readiness of the technological ecosystem than solely by low levels of corruption.

Keywords: *Corruption; Village Funds; Local Own-Source Revenue; Technology Adoption; Village Independence*

1. INTRODUCTION

In an effort to accelerate equitable development and improve the standard of living of rural communities, the Indonesian government has developed the concept of independent villages, which is regulated in Law No. 6 of 2014 on Villages. Independent villages have

five main pillars: the provision of basic services for residents, the development of adequate village infrastructure, guaranteed accessibility, the availability of quality public services, and professional village governance in accordance with national standards (Digides, 2022). Village independence is the main goal of village development because it contributes to job creation and strengthens the community's capacity to manage existing resources. Through the Village Development Index (IDM), the government has categorized villages based on their level of development into independent, advanced, developing, underdeveloped, and severely underdeveloped villages (Yulitasari & Tyas, 2020).

In 2024, there were 17,203 independent villages in Indonesia, a significant increase from only 174 villages in 2015 (Budiono, 2024). Although the number of developing and underdeveloped villages has decreased every year along with the increase in advanced and developing villages, the number of severely underdeveloped villages has tended to remain stagnant from year to year. This data indicates that some villages still struggle to meet service standards and require full government support.

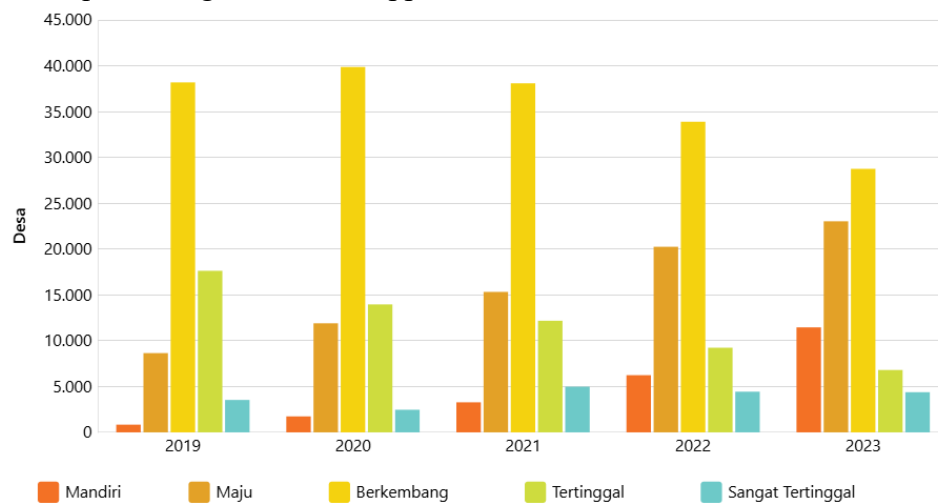


Figure 1. Status of Villages in Indonesia 2019-2023

Source: Databooks, 2024

In addition to relying on fund transfers from the central government, villages can also obtain funding from Local Own-Source Revenue (PAD), which reflects the fiscal independence of a region. PAD is obtained from various sources, including local taxes such as motor vehicle tax and hotel tax, local levies such as health service or market levies, and other legitimate income, including contributions from Village-Owned Enterprises (BUMDes) (Desyadi, 2023). PAD plays an important role in building independent villages because it provides flexibility for local governments in allocating a larger budget to support village development. If PAD is managed properly, local governments can increase investment in productive sectors, which contributes directly to village economic growth. Therefore, it is important to optimize PAD utilization strategies so that they can be more effective in increasing the number of independent villages.

In addition, the adoption of technology in village finance is a key factor in improving the efficiency and effectiveness of village development. The use of technology can assist villages in various aspects, including improving public services, efficient village financial

management, tools to assist in the implementation of social activities, and village economic development (Ridho, 2024). Therefore, the appropriate use of technology can be an accelerating factor in encouraging villages to become more independent.

The successful implementation of information technology in government depends on the readiness of human resources. Digital technology is a system that prioritizes automation in administrative systems, replacing human labor with faster and more accurate systems, which enable the processing of previously manual data to become more efficient with the help of computer systems (Danuri, 2019; Saputra, 2021). Therefore, the Indonesian government, through the Electronic-Based Government System (SPBE), continues to launch various digital-based programs to improve the effectiveness of public services (Bachtiar et al., 2020).

The results of the SPBE implementation evaluation show that the 2023 National SPBE Index reached the “good” category (score of 2.79 out of 5), an improvement from previous years (Ministry of PANRB, 2024). Globally, Indonesia's e-government rose from 88th place in 2020 to 77th in 2022. This indicates the positive influence of the SPBE policy on the government's digital capabilities. Overall, a comprehensive policy framework and cross-sector regulatory support are important foundations for the adoption of SPBE in Indonesia (Yumame & Gainau, 2025).

One of the biggest challenges in village financial management is corruption. Since the implementation of the Village Fund, corruption cases at the village level have increased. Based on a report from Indonesia Corruption Watch (ICW), from 2015 to the present, many village heads and village officials have been caught up in corruption cases related to the Village Fund. ICW also reported that in 2021 there were 154 corruption cases with losses reaching 233 billion (Dihni, 2022). Corruption not only harms state finances, but also has a negative impact on village communities. As a result of corruption, many village development projects do not run according to plan, hampering village economic growth and reducing public trust in village governments.

This study aims to examine the role of corruption in moderating the influence of Village Funds, PAD, and Technology Adoption on the number of independent villages in Indonesia. Furthermore, this study is expected to provide policy recommendations to improve transparency, accountability, and effectiveness in village financial management in order to accelerate the increase in the number of independent villages in Indonesia.

Literature Review

The concept of good governance emphasizes the efficiency of public services, a reliable judicial system, and government accountability to the public (Elvia et al., 2025). This concept developed in response to inefficient bureaucracy and corrupt practices that undermine public trust. In the context of public services, Good Governance plays an important role in ensuring a balance between the state, the market, and society (Widyasari et al., 2024). Decisions made in government must consider social, political, economic, and public participation aspects in order to be accepted by the wider community (Sagena et al. 2023).

The implementation of Good Governance in public services requires good governance so that the community can reap the maximum benefits. According to Srivastava (2011), good governance not only represents the people, but must also be responsive to the needs of the

community. The government's responsiveness in providing efficient public services will increase public trust in the government. In addition, Kusuma's (2022) research shows that the use of technology in public services can increase the effectiveness of governance.

The Independent Village initiative, initiated by the Ministry of Villages, PDT, and Transmigration, is a strategic breakthrough in building holistic village independence. This program is designed to create villages that are able to meet essential public service standards, supported by adequate infrastructure, affordable transportation systems, and transparent and accountable governance. The legal basis for this program is contained in Law No. 6/2014, which regulates the four main pillars of village development: (1) fulfillment of basic community needs, (2) provision of quality basic services, (3) sustainable environmental management, and (4) community empowerment programs based on local potential. A village is said to have achieved self-sufficiency when it has successfully attained a Village Development Index (IPD) of above 75, an indicator that shows the village's ability to optimize local resources, organize effective governance, and provide adequate public services for its citizens. This concept aims not only to improve welfare, but also to create competitive and sustainable villages (Siregar, 2023).

Progress in village-level development will have a significant impact on improving the standard of living of the community and will also drive economic growth at both the regional and national levels. In order to strengthen this role, the government has granted autonomy to village governments to manage their areas independently. This autonomous authority allows each village to formulate specific development policies and programs tailored to the geographical conditions, resource potential, and unique needs of the local community. With this approach, each village can optimize its local potential in a creative and innovative manner, while maintaining the cultural identity that is unique to each region.

Much research has been conducted on village independence and village fund management from various perspectives. Ridho (2024) highlights the role of information technology in promoting village independence through the implementation of village information systems, local e-commerce, and web-based administrative applications, which have been proven to increase the efficiency of public services and market access for village products. Meanwhile, Setyawan (2023) examined the effect of regional transfer funds and village funds on poverty levels, finding that village funds had a positive effect on poverty, while transfer funds had no significant impact. A study conducted by Iftitah and Wibowo (2022) shows that the use of village funds for capital participation in Village-Owned Enterprises (BUMDes) and an increase in Village Original Income (PADes) contributes positively to an increase in the Village Development Index (IDM). The results of the study also indicate that the allocation of village funds in general does not have a significant impact on increasing the IDM, so the effectiveness of fund use depends more on the strategy and type of utilization. Rahmatullah (2025) also examined the factors that influence the status of developed villages in NTB, finding that central government transfers have a significant influence, while the geographical difficulty index and household consumption also play a role in determining village status. In the context of accountability in village fund management, Linda et al. (2025) identified that internal control systems and the use of information technology influence accountability, but the competence of village officials does not have a significant impact. This is what led researchers to consider corruption as a negative moderating factor.

From these various studies, it is evident that technological aspects, village fund management, as well as economic and geographical factors play a crucial role in village development and self-reliance

2. RESEARCH METHOD

The study used a quantitative approach by adopting Moderated Regression Analysis (MRA) to explore the role of corruption variables in moderating the relationship between predictor variables and outcome variables. There are five variables in this study, including Village Funds, PAD, and Technology Adoption as independent variables, the number of Independent Villages as a dependent variable, and Corruption as a negative moderating variable.

The study was conducted in 34 provinces in Indonesia in 2023 and 2024, resulting in 68 samples with 5 variables used. In this case, the provinces of DKI Jakarta, South Papua, Central Papua, and Papua Pegunungan were excluded because DKI Jakarta did not receive village funds and South Papua, Central Papua, and Papua Pegunungan provinces did not have data. This study used secondary data as its main source, obtained from various sources, including Satu Data Indonesia, the State Budget, and the Corruption Eradication Commission.

Operationally, the indicator of an independent village as a dependent variable is a village that has a Village Development Index (IPD) > 75, which reflects a high level of welfare and independence in managing resources and public services (Siregar, 2023). Meanwhile, Village Funds, PAD, and Technology Adoption as independent variables are budget transfers from the APBN distributed through the district/city APBD with the specific aim of spurring rural development, all revenue obtained by local governments from sources within their jurisdiction, such as local taxes, levies, proceeds from the management of regional assets, and other legitimate sources. Meanwhile, technology adoption is taken from SPBE data regulated in Presidential Regulation No. 95 of 2018, which also serves as the basis for the integration of e-government services nationally (Danuri, 2019). Corruption as a moderating variable is taken from the number of Corruption Crimes in 34 Provinces in 2023 and 2024, sourced from KPK data.

This study uses panel data, which is a type of data that combines time series (time-series data) and cross-section (data between units, such as provinces or individuals) dimensions simultaneously. The data was analyzed using E-Views 8 software to test the effect of independent variables on dependent variables and the role of moderating variables)

3. RESULTS AND DISCUSSION

3.1. Multicollinearity Test

Table 1. Multicollinearity Test

| | Village Funds | Local Revenue | Technology | Corruption |
|---------------|---------------|---------------|------------|------------|
| Village Funds | 1.000000 | 0.670555 | 0.291352 | 0.530463 |
| Local Revenue | 0.670555 | 1.000000 | 0.541611 | 0.525838 |
| Technology | 0.291352 | 0.541611 | 1.000000 | 0.248631 |
| Corruption | 0.530463 | 0.525838 | 0.248631 | 1.000000 |

Source: Processed Data, 2025

Based on the results of the multicollinearity test of the correlation between independent variables, the highest correlation value occurred between the Village Fund and PAD Realization variables at 0.6706, followed by the correlation between PAD Realization and Technology at 0.5416, and finally the correlation between Corruption and Village Fund at 0.5305. All of these correlation values are below the threshold of 0.80, so it can be concluded that there are no indications of serious multicollinearity in this regression model. The model has fulfilled the assumption of no multicollinearity, which means that the relationships between independent variables do not significantly interfere with each other.

3.2. Normality Test

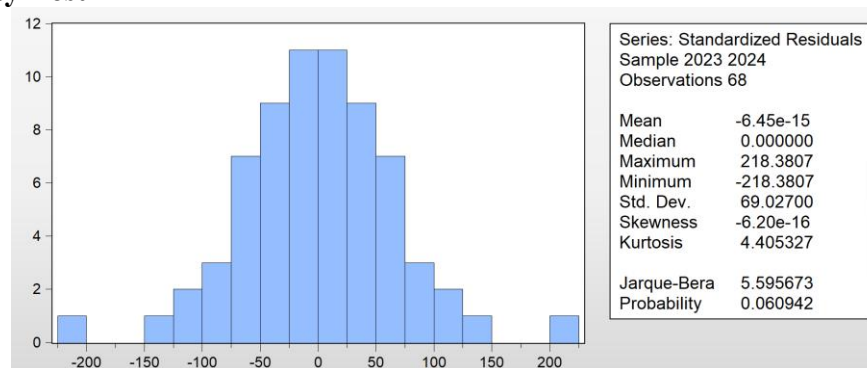


Figure 2. Normality Test Results

Source: Processed Data, 2025

The normality test results obtained a Jarque-Bera statistic of 5.596573 and a probability value (p-value) of 0.060942. A p-value greater than the significance level of 5% ($\alpha = 0.05$) indicates that the residuals in the regression model are normally distributed (Dataaspirant, 2023). In addition, the residual histogram shows a bell-shaped curve distribution pattern that is close to symmetry, which supports the conclusion that the residual distribution is relatively normal.

3.3. Heteroscedasticity Test

This study did not directly test heteroscedasticity using formal methods such as the White or Breusch-Pagan tests due to limitations in the features of Eviews 8 software. To anticipate potential heteroscedasticity, the researchers used cross-section fixed effect estimation, which accommodates differences in variance between observation units (between provinces). With this approach, variations in unobserved heterogeneity that may be correlated with independent variables can be captured through the fixed effects of each entity, thereby reducing the risk of bias due to heteroscedasticity (Juhl & Sosa-Escudero (2014).

3.4. Chow Test

The Chow test was conducted by comparing the regression model without fixed effects (pooled OLS) with the model that included fixed effects on each cross-section unit (in this case: provinces). The following are the results of the Chow test obtained:

Table 2. Chow Test Results

| Test Statistics | Value | df | Probability |
|---------------------------|------------|----------|---------------|
| Cross-section F-statistic | 16.942450 | (33, 27) | 0.0000 |
| Cross-section Chi-square | 209.280542 | 33 | 0.0000 |

Source: Processed Data, 2026

3.5. Hausman Test

After the Chow Test results showed that the Fixed Effect model was better than Pooled OLS, further testing was needed to determine whether the Fixed Effect model was still more appropriate than the Random Effect model. That test was the Hausman Test. The following are the results of the Hausman Test:

Table 3. Hausman Test Result

| Description | Value |
|-------------------------|---------------|
| Chi-Square Statistic | 16.764045 |
| Degrees of freedom (df) | 7 |
| Probability | 0.0190 |

Source: Processed Data, 2026

The test results show that the Chi-square statistical value is 16.76 with a degree of freedom of 7 and a probability value of 0.0190. Since the probability value is less than 0.05, it means that the Fixed Effect model is more appropriate to use than the Common Effect model because there is a correlation between individual effects (cross-section) and independent variables.

3.6. Significance Test

The R-squared value of 0.990008 indicates that 99% of the variation in the number of independent villages (DM) can be explained by the variation of the independent variables included in the model, namely log village funds, log PAD, digital transformation index (SPBE), corruption index, and moderating interactions between variables.

3.7. F Test

Based on the results of regression estimation using the fixed effects method, an F-statistic value of 66.87864 was obtained with a very small probability of 0.000000. This probability figure, which is well below 5%, indicates that simultaneously, all independent variables in the model have a significant effect on the number of independent villages. This finding indicates that the model used has a strong ability to explain the phenomenon being analyzed and can be trusted for further interpretation.

3.8 . T-test

Table 4. T-test Results

| Variable | Coefficient | Std. Error | t-Statistics | P-value |
|--------------------------------|-------------|------------|--------------|---------|
| Log(Village Funds) | 542.9726 | 238.564 | 2.276003 | 0.031 |
| Log(Realization Local Revenue) | 75.50475 | 128.753 | 0.586648 | 0.5603 |
| Technology | 163.7427 | 69.9943 | 2.341703 | 0.0233 |
| Corruption | -11.8985 | 51.9262 | -0.22918 | 0.8191 |

Source: Processed Data, 2026

The significance test yielded the following results:

- a. The Village Fund coefficient value is 542.9726, which indicates that every 1% increase in village funds is estimated to increase the number of independent villages by ± 543 units, assuming that the log transformation is used on a natural log (ln) scale. Because the t-value (2.629991) is greater than the t-table (1.9988), it can be concluded that village funds have a significant positive effect on the number of independent villages at a significance level of 5%.

The objective and targeted use of village funds in accordance with national priorities will encourage the achievement of village independence, both from an economic, social, and ecological perspective (Alhaqi, 2022). Fiscal transfers to the village level not only have an impact on infrastructure development but also on increasing institutional capacity and the socio-economic independence of rural communities (Arina et al., 2021). An increase in the number of independent villages also has a negative correlation with poverty levels, indicating that village independence is a key element in long-term poverty alleviation strategies (Otheliansyah & Hizwar, 2023).

- b. The PAD coefficient value is 75.50475, which theoretically means that every 1% increase in PAD realization is estimated to increase the number of independent villages by ± 75.5 units, assuming ceteris paribus and natural logarithm (ln) transformation. Because the t-value (0.444091) is smaller than the t-table (1.9988), and the p-value (0.6605) is higher than the 5% error rate, in other words, in the context of this panel data, the PAD Realization variable is not statistically proven to contribute directly to the formation of independent villages.

The increasing financing needs of villages cannot be fully supported by PAD, because the contribution of village economic enterprises such as BUMDes is still limited, and most of the income is used to cover operational costs. In addition, the potential of village assets such as crooked land has not been optimally utilized due to technical and management regulatory limitations (Nafiah et al., 2023). Although PAD is the main source of income at the local level, its contribution to village independence is still hampered by low fiscal capacity, institutional weaknesses, and a lack of optimal local potential development strategies.

However, it should be noted that other findings in the literature, for example, Safitri & Susilowati (2022) and Ifitah & Wibowo (2022), show a positive and significant relationship

between PAD and village financial independence, especially in villages with relatively high PAD. Therefore, the low contribution of PAD to independent villages in this study can be attributed to the small nature of PAD, not solely because PAD is irrelevant to village development.

- c. The Technology coefficient value represents the digital technology advancement index through SPBE of 163.7427, indicating that a 1-point increase in the SPBE index is estimated to increase the number of independent villages by ± 164 units, assuming other factors remain constant (*ceteris paribus*). Because the t-value (2.372137) is greater than the t-table (1.9988), and the p-value (0.0213) is below the 5% significance level, it can be concluded that Technology has a significant positive effect on the number of independent villages.

The use of technology such as village information systems and local e-commerce platforms not only plays a role in improving the efficiency of public services and strengthening the economic empowerment of rural communities, but also increases the Village Development Index (Ridho, 2024; Kristinawati, 2024). On the other hand, the institutional implementation of SPBE can improve the performance of local government officials, especially when supported by a conducive environment, an open organizational culture, and human resource readiness. These findings indicate that SPBE is not merely a digital tool, but an integral part of a more adaptive and accountable village governance system, thereby promoting sustainable village independence (Oktaviona and Mariyanti, 2025).

- d. The value of the Corruption coefficient as a moderating variable of -11.89852 indicates that, theoretically, an increase in the corruption score is predicted to decrease the number of independent villages by almost 12 units, assuming other factors remain constant. The t-value is smaller than the t-table, and the p-value is well above 0.05. Therefore, corruption does not have a significant effect on the number of independent villages at a significance level of 5%. This means that although the direction of the relationship is in line with theoretical assumptions (negative), the empirical data in this model is not strong enough to prove that corruption directly affects the statistical independence status of villages.

Nevertheless, this negative relationship is consistent with theory and previous findings that corruption is a structural barrier to village development. Hermawan et al. (2024) emphasize that corrupt practices in developing countries hinder community access to important resources, including economic, educational, and health resources, all of which are key supports for independent village development. Furthermore, studies by Akman and AH (2018) and Al Hazmi (2024) also found that the Corruption Perceptions Index (CPI) has a negative but insignificant relationship with national economic growth. Although not statistically significant, these findings indicate the potential latent danger of corruption to the efficient use of village development budgets.

The following are the results of the corruption moderation test on the influence of each independent variable on independent villages:

Table 5. Corruption Moderation Test Results

| Variable | Coefficient | Std. Error | t-Statistics | P-value |
|--------------------------|-------------|------------|--------------|---------|
| Village Funds*Corruption | -1.19E-11 | 5.71E-12 | -2.08808 | 0.0423 |
| Realization of PAD*Ko | 9.52E-12 | 2.16E-12 | 2.223107 | 0.03 |
| Technology*Ko | 4.23313 | 13.2167 | 0.320826 | 0.7512 |

Source: Processed Data, 2026

Corruption clearly moderates the influence of village funds on independent villages because the t-value (-2.088082) is smaller than the t-table (-1.9988) and the p-value (0.0423) < 0.05, meaning that the interaction between village funds and corruption is statistically significant at a 5% significance level. However, the negative coefficient indicates that the higher the level of corruption, the weaker the positive influence of village funds on independent villages. The effectiveness of village funds in forming independent villages tends to decline when accompanied by an increase in the level of corruption.

These results are in line with the research by Rizky Amalia Sugista (2017), which shows that transparency in village financial management encourages village development, which means that non-transparency, such as corruption, has the potential to hinder it. The prevalence of misuse of village funds by village heads reflects the weakness of the control system over village budget management (Nurhayati, 2025). Furthermore, Sutarna and Subandi (2023) explain the phenomenon of elite capture at the village level as a form of corruption that exacerbates the asymmetry of information between the community (principal) and the village head (agent), which undermines the integrity of village development.

Corruption clearly moderates the influence of PAD on the number of independent villages because the t-value (2.223107) is greater than the t-table (1.9988) and the p-value (0.0300) < 0.05, so the interaction between PAD Realization and Corruption is statistically significant at a significance level of 5%. A positive coefficient indicates that the higher the level of corruption, the stronger the influence of PAD on the number of independent villages. This finding contradicts the general theory that corruption weakens the effectiveness of fiscal policy. One possible explanation is the phenomenon of crowding-out or moral licensing, whereby local governments with high levels of corruption encourage the more aggressive use of PAD as a symbolic measure to cover up these practices, thereby boosting village independence indicators in the short term.

Corruption does not moderate the influence of SPBE on the number of independent villages because the t-value (0.320826) is smaller than the t-table (1.9988) and the p-value (0.7498) is far above the 5% significance threshold. Therefore, it can be concluded that the interaction between the SPBE technology index and corruption is not statistically significant. In line with this, Akman and AH (2018), as well as Al Hazmi (2024), found that the corruption perception index (CPI) has a negative but insignificant relationship with economic growth. Digitalization has the potential to close the corruption gap in public services. However, its success is greatly influenced by the readiness of supporting

ecosystems such as the integrity of implementers, regulations, and digital infrastructure (Apriani, Manaf, and Ramadani, 2025). This may explain why in this study, even though corruption did not play a moderating role, SPBE still showed a positive influence on independent villages.

4. CONCLUSION

Based on the results of panel regression using the Fixed Effect Model (FEM) approach, several key findings were obtained that have significant implications for understanding village development. First, Village Funds were found to have a positive and significant effect on increasing the number of independent villages. Second, PAD did not show a significant effect on the number of independent villages, indicating that fiscal independence in Indonesian villages is still relatively low. Most villages still depend on transfers from the central government and have not been able to optimize local resources independently. Third, technology, as represented by the SPBE index, has a positive and significant effect on the number of independent villages. This confirms the importance of government digitalization in supporting the effectiveness of public services, management efficiency, and expansion of access to information. Fourth, the moderating effect of corruption shows diverse dynamics. Corruption negatively moderates the relationship between Village Funds and independent villages, but conversely positively moderates the relationship between PAD and independent villages. Fifth, the interaction between SPBE and corruption is not proven to be significant, suggesting that the success of digitization in promoting village independence is determined more by the readiness of the technological ecosystem than solely by low levels of corruption.

The results of the study recommend: First, the panel data coverage in this study is still limited to two years of observation. Therefore, it is recommended that the study use a longer time frame in order to capture the dynamics of village development more comprehensively and reflect more stable trends in the context of socio-economic change in Indonesia. Second, the corruption indicators used in this study are based on the number of corruption cases prosecuted in each region. Although these indicators are factual, they only reflect cases that have been detected and prosecuted, so they do not necessarily represent the overall level of corruption that actually occurs. Therefore, it is recommended that future studies consider using broader and more representative alternative indicators, such as the Regional Corruption Index from Indonesia Corruption Watch (ICW) or the regional Corruption Perceptions Index (CPI), if available, in order to capture the latent dimensions of the phenomenon of corruption at the local level.

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