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The Influence of Human Resource Competence, Internal Control Systems and Experience on the Effectiveness of Village Fund Management

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Abstract

*The effectiveness of urban village fund management is greatly influenced by the capacity of government officials and management mechanisms that can ensure the effective and accountable use of funds. In this context, human resource competence, internal control systems, and the experience of government officials are important aspects that must be considered. This study aims to analyze the influence of human resource competence, internal control systems, and civil servant experience on the effectiveness of village fund management in Tamalate District, Makassar City. The study employed a quantitative approach using a saturation sampling technique targeting village fund managers. Data were collected via questionnaires and analyzed using multiple linear regression. The results indicate that human resource competence has a positive and significant effect on the effectiveness of village fund management, with a regression coefficient of 0.3441 and a p-value of 0.0000. The internal control system had a positive and significant effect with a coefficient of 0.2200 and a p-value of 0.0001, while the experience of civil servants had a positive and significant effect with a coefficient of 0.1600 and a p-value of 0.0015. Human resource competence demonstrated the relatively greatest influence compared to the other variables. These findings imply that local governments need to prioritize improving civil servant competence, along with strengthening internal control systems and developing work experience, to enhance the effectiveness of village fund management. This study contributes by demonstrating that aspects of civil servant capacity and internal governance are empirically important factors in supporting the effectiveness of village fund management at the local le*well.

A. INTRODUCTION

Village fund management is a crucial component of local governance because it is linked to the government's ability to provide public services, develop facilities and infrastructure, and empower local communities. Village funding policies provide greater scope for village governments to implement programs tailored to community needs. Consequently, increased financial resources at the

village level must be accompanied by the ability of village officials to plan, implement, control, and account for budget use effectively, transparently, and accountably. The framework for implementing sub-district and village governance also places the capacity of village officials and administrative governance as crucial elements in supporting the implementation of local government functions (Government of the Republic of Indonesia, 2018; Ministry of Home Affairs of the Republic of Indonesia, 2018).

The urgency of managing village funds is growing because the effectiveness of budget use is determined not only by the availability of funds, but also by the capacity of the apparatus and the control mechanisms implemented within the organization. In practice, local government financial management still faces the risk of mismatches between planning, implementation, and budget accountability. This is reflected in the results of the Supreme Audit Agency (BPK) audit of village fund management for the 2022 fiscal year. Based on the Audit Report (LHP) Number 36A/LHP/XVBIII.BLP/05/2023 dated May 16, 2023, included in this research manuscript, a discrepancy was found between the values stated in the Accountability Letter (SPJ) and the actual results in the field. These findings indicate that fund management at the village level still faces issues in the aspects of implementation and accountability that require attention to improve the effectiveness of financial management.

The issue of village fund management is also relevant to the Makassar City Government, particularly Tamalate District. The data used in this study indicate that the realization of village expenditure in Tamalate District in the 2023–2024 period ranged from 78.5% to 84.2%. Thus, there are still portions of the budget that have not been optimally realized. This condition could indicate obstacles in the implementation of planned programs and activities. Furthermore, the research paper indicates administrative constraints in the preparation of accountability reports, including those related to apparatus capacity and internal control mechanisms. This phenomenon indicates that the issue of the effectiveness of village fund management is not only related to the amount of available budget, but also to the organization's ability to manage resources and control the budget utilization process.

To conceptually explain this condition, this study uses the Resource-Based View (RBV) as the main theoretical foundation. The RBV perspective views an organization's ability to achieve better performance as influenced by its resources and capabilities. In the context of village fund management, human resource competency and the experience of civil servants can be viewed as internal resources that support the organization's ability to implement financial management. Civil

servants with adequate knowledge, skills, and experience have a greater ability to understand budgeting procedures, implement activities, record records, and prepare financial accountability. Thus, the quality of human resources is one factor that can theoretically determine the effectiveness of village fund management.

In addition to human resources, effective village fund management also requires a control mechanism capable of ensuring that budget use is in accordance with organizational provisions and objectives. From an organizational governance perspective, an internal control system functions as a mechanism to identify risks, prevent errors, detect deviations, and ensure compliance with established procedures. The Indonesian government, through Government Regulation Number 60 of 2008, has established the Government Internal Control System (SPIP) as part of government administration that aims to provide adequate assurance regarding the achievement of activity effectiveness and efficiency, the reliability of financial reporting, the security of state assets, and compliance with laws and regulations. Therefore, the existence of an adequate internal control system can theoretically strengthen the relationship between apparatus resources and the effectiveness of village fund management.

The importance of human resource competency in village fund management has also received empirical support from previous research. Djamiraga and Widajantie (2022) found that competency has a positive and significant effect on the effectiveness of village fund management. This finding suggests that improving the capabilities of village officials can enhance the organization's ability to manage village funds effectively. Supit and Lumingkewas (2023) also demonstrated the influence of employee competency on village fund management. However, these results are not entirely consistent. Sari et al. (2021), for example, found that the competency of village fund management officials had no effect on accountability. These differences in results indicate that the influence of competency on the quality of public financial management is not always uniform and can be influenced by organizational characteristics, the management context, and the control mechanisms that accompany the implementation of village fund duties.

The gap in findings can also be seen in research on internal control systems. Putra and Priono (2022) and Polutu et al. (2022) show that internal control systems play a positive role in increasing accountability and effectiveness of fund management. Indraswari and Yuliastuti (2021) also emphasize the importance of internal oversight in supporting accountability in fund management. However, these studies primarily place internal control within the context of accountability or village fund management, so further testing is needed to determine its role in explaining the effectiveness of

village fund management, particularly when compared with internal staff characteristics such as competence and experience.

The experience variable also has an empirical basis for explaining the ability of civil servants to carry out financial management tasks. Work experience can help civil servants understand procedures, identify administrative problems, and make decisions based on experience in various work situations. Sari and Zefri (2022) showed that employee experience has a positive and significant effect on the quality of village fund management. However, experience has not been widely placed simultaneously with human resource competencies and internal control systems in a single research model that specifically explains the effectiveness of village fund management. This situation suggests there is scope for research to test whether these three aspects together can explain variations in the effectiveness of village fund management.

Based on this review,*research gap t*his research is not solely based on differences in research locations, but on the inconsistency of empirical findings regarding the influence of competence.**,**The differences in context between village fund management and village fund management, as well as the limited simultaneous testing of human resource competency, internal control systems, and experience on the effectiveness of village fund management, are cited. Previous research has tended to examine some of these variables separately or use different dependent variables, such as accountability, fund management quality, or village fund management. Therefore, research is needed that integrates the internal capacity of the apparatus and organizational control mechanisms to explain the effectiveness of village fund management.

On the basis of *research gap*The novelty of this research lies in the development of an empirical model that integrates human resource competency, internal control systems, and staff experience as determinants of the effectiveness of village fund management within a single analytical framework. From a theoretical perspective, this research uses a Resource-Based View perspective to explain that competency and experience are internal resources that can support an organization's ability to achieve effective financial management, while the internal control system is positioned as an organizational mechanism that ensures the utilization of these resources takes place in a directed and controlled manner. Thus, this research not only tests the influence of each variable but also offers an approach that connects staff capacity and internal governance in explaining the effectiveness of village fund management.

Tamalate District in Makassar City is important because empirical phenomena indicate a suboptimal level of budget realization and administrative constraints in the accountability of village

fund management. By simultaneously examining human resource competency, internal control systems, and experience, this study is expected to provide empirical evidence regarding internal factors that play a role in increasing the effectiveness of village fund management. The results are also expected to provide practical implications for local governments in determining priorities for increasing apparatus capacity, strengthening internal control systems, and developing the work experience of apparatus involved in village fund management.

Based on the description of the phenomenon, theoretical basis, and research gaps, this study aims to analyze the influence of human resource competency, internal control systems, and experience on the effectiveness of village fund management in Tamalate District, Makassar City. Specifically, this study examines the influence of each independent variable on the effectiveness of village fund management and provides empirical evidence regarding internal factors of apparatus and governance that can support the effectiveness of fund management at the village level.

B. METHOD

Research Design

This study uses a quantitative approach with an explanatory research design. The quantitative approach was used because the study aims to empirically test the influence of human resource competency, internal control systems, and experience on the effectiveness of village fund management.*explanatory research*used to explain the relationship and influence between independent variables on dependent variables through hypothesis testing (Sugiyono, 2019). The research was conducted using a survey method. by distributing questionnaires to officials involved in managing village funds in Tamalate District, Makassar City. Data collection was conducted over a single observation period, so this study used a descriptive design.cross-sectional. The independent variables in this study consist of human resource competency (X1), internal control system (X2), and experience (X3), while the dependent variable is the effectiveness of village fund management (Y).

Population and Sample

The population in this study was the apparatus involved in the management of village funds in the villages in Tamalate District, Makassar City. This population was selected because the apparatus involved in the village fund management process has knowledge and experience relevant to the research object. The sampling technique used was saturated sampling, which is a sampling technique that uses all members of the population as samples when the population size is relatively limited and allows all members of the population to be respondents (Sugiyono, 2019). Based on the research data,

a total of 66 questionnaires were distributed to respondents. However, the results of data processing showed that 65 observations were used in the analysis. Therefore, if one questionnaire did not meet the processing criteria, the final sample size used in the study was 65 respondents..

Data Types and Sources

This study uses quantitative data sourced from primary data. Primary data were obtained directly from respondents through questionnaires administered to officials involved in the management of village funds in Tamalate District, Makassar City. The term "quantified qualitative data" in the previous manuscript was revised to "quantitative data" because respondents' answers to each statement in the questionnaire were given a numerical score and subsequently analyzed using statistical techniques. Quantitative data was used to examine the relationships and influences between research variables (Sugiyono, 2019).

Data Collection and Measurement Techniques

The data collection technique used a questionnaire designed based on the indicators of each research variable. The questionnaire was given to respondents who met the criteria as a source of research information. Respondents' answers were measured using a five-point Likert scale..The Likert scale is used to measure respondents' attitudes, opinions, and perceptions of research phenomena or variables (Sugiyono, 2019). The alternative answers used are:

Scor	Category
1	Strongly Disagree (STS)
2	Disagree (TS)
3	Neutral (N)
4	Agree (S)
5	Strongly Agree (SS)

The scores from each indicator are then added up to obtain the scores for each research variable, namely human resource competency (X1), internal control system (X2), experience (X3), and effectiveness of village fund management (Y).

Instrument Quality Test

Instrument quality testing is conducted through validity and reliability tests before the data is used in regression analysis. Instrument testing is necessary to ensure that the research instrument is able to accurately and consistently measure the constructs being studied (Ghozali, 2021).

Validity Test

Validity testing was conducted to determine the ability of each statement item in the instrument to measure the construct being studied. Validity testing was conducted by examining the correlation between each item's score and the total score of the variable. A statement item was declared valid if its significance value was <0.05 or if it met the established correlation criteria (Ghozali, 2021). Statement items that met the validity criteria were deemed suitable for use in further analysis, while items that did not meet the criteria were not used in the research data processing.

Reliability Test

Reliability testing was conducted to determine the internal consistency of the research instrument. The instrument's reliability was tested using Cronbach's Alpha. According to Ghozali (2021), an instrument is considered reliable if the Cronbach's Alpha value meets the acceptance limits used in the study. In this study, reliability testing was conducted on the variables of human resource competency, internal control systems, experience, and effectiveness of village fund management. The research variables had Cronbach's Alpha values >0.60.

Data Analysis Techniques

Data analysis was conducted through several stages, namely descriptive statistical analysis, instrument quality testing, classical assumption testing, multiple linear regression analysis, and hypothesis testing. Data processing was performed using EViews 13. Descriptive statistical analysis was used to provide an overview of the characteristics of the research data through minimum, maximum, and median values.*mean*, median, and standard deviation. Descriptive statistics are used to describe the data distribution of each variable before conducting inferential analysis (Ghozali, 2021). The descriptive statistics results in this study show a total of 65 observations for each research variable.

Classical Assumption Test

The classical assumption test is carried out to ensure that the regression model used meets the requirements of linear regression analysis.

Multicollinearity test

Used to determine whether there is a high correlation between independent variables in a regression model. A good regression model should not show symptoms of multicollinearity. Testing

is done by looking at the value*Variance Inflation Factor*(VIF) then*Tolerance.* A high VIF value indicates a strong correlation between the independent variables (Ghozali, 2021).

Heteroscedasticity test

It is used to determine whether there is inequality in residual variance from one observation to another. A good regression model is one that does not experience heteroscedasticity. In this study, heteroscedasticity testing was performed using the Glejser test with a 5% significance level (Ghozali, 2021).

Multiple Linear Regression Analysis

Multiple linear regression analysis was used to examine the influence of human resource competency, internal control systems, and experience on the effectiveness of village fund management. Multiple linear regression analysis was used because this study has more than one independent variable used to explain a single dependent variable (Ghozali, 2021).
The research regression model is formulated as follows:

$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon$
Information:

- AND= effectiveness of village fund management;
- a= constant;
- β_1, β_2, β_3= regression coefficient;
- X_1= human resource competency;
- X_2= internal control system;
- X_3= experience;
- **e**= error or residual.

The regression coefficient shows the direction and magnitude of changes in the dependent variable as a result of changes in each independent variable assuming the other independent variables are constant (Ghozali, 2021).

Hypothesis Testing

F Test (Simultaneous)

The F-test is used to examine whether all independent variables collectively have a significant influence on the dependent variable (Ghozali, 2021). In this study, the F-test was used to determine whether human resource competency, internal control systems, and experience simultaneously influence the effectiveness of village fund management..
The decision-making criteria are:

1. If the probability value F < 0.05, then human resource competence, internal control systems, and experience simultaneously have a significant influence on the effectiveness of village fund management.
2. If the probability value F > 0.05, then the three independent variables simultaneously do not have a significant effect on the effectiveness of village fund management.

This test is necessary because the regression used is multiple linear regression. The research output also produced F-statistic and Prob(F-statistic) values, so simultaneous testing can be reported in the research results.

t-Test (Partial)

The t-test is used to test the significance of the partial influence of each independent variable on the dependent variable (Ghozali, 2021). Therefore, the t-test in this study was used to determine whether human resource competence, internal control systems, and experience each significantly influenced the effectiveness of village fund management.

The decision-making criteria are:

1. If the probability value t < 0.05, then the independent variable has a partial significant effect on the dependent variable.
2. If the probability value t > 0.05, then the independent variable partially does not have a significant effect on the dependent variable.

This explanation replaces the previous description which stated that the t-test is used to "find the meaning of the relationship", because the function of the t-test in multiple linear regression is to test the significance of the regression coefficient of each independent variable partially.

Coefficient of Determination (Adjusted R^2)

The coefficient of determination is used to determine the ability of an independent variable to explain variation in the dependent variable (Ghozali, 2021). Because this study used more than one independent variable, the model's ability was interpreted using Adjusted R^2.**,**which considers the number of independent variables and the number of observations. The Adjusted R^2 value indicates the proportion of variation in the effectiveness of village fund management that can be explained by human resource competency, internal control systems, and experience, while the remaining proportion is explained by factors outside the research model.

The results of the analysis in the manuscript show an R-squared value of 0.713 and an Adjusted R-squared value of 0.635**.**

C. RESULTS AND DISCUSSION

Research result

Descriptive Statistics

Descriptive statistics are used to provide an overview of the characteristics of research data based on minimum, maximum, and median values.*mean*, median, standard deviation,*skewness*, And *kurtosis*This study used 65 observations for each variable. The descriptive statistics results are presented in Table 1.

Table 1. Descriptive Statistics of Research Variables

	HR Competence	Internal Control System	Experience	Village Fund Management
Mean	21,738	21,538	19,569	21,554
Median	22,000	21,000	20,000	21,000
Maximum	25,000	25,000	25,000	25,000
Minimum	15,000	15,000	12,000	15,000
Std. Dev.	2,502	2,525	3,177	2,574
Skewness	-0,237	-0,210	-0,211	-0,168
Kurtosis	2,278	2,605	2,980	2,550
Observations	65	65	65	65

Source: Primary data after being processed with Eviews 13

Based on Table 1, the HR competency variable has an average value of 21.738, a median of 22.000, a minimum value of 15.000, and a maximum of 25.000 with a standard deviation of 2.502. The internal control system variable has an average of 21.538, a median of 21.000, a minimum of 15.000, a maximum of 25.000, and a standard deviation of 2.525. The experience variable has an average of 19.569, a median of 20.000, a minimum of 12.000, a maximum of 25.000, and a standard deviation of 3.177. Meanwhile, the effectiveness of village fund management has an average of 21.554, a median of 21.000, a minimum of 15.000, a maximum of 25.000, and a standard deviation of 2.574. The data are the results of descriptive statistics from 65 observations. Mark *skewness*all variables are in the range of -0.168 to -0.237, while the value*kurtosis*is in the range of 2,278 to 2,980. These statistics are used as information regarding the form of data distribution andnot be used as the sole basis for concluding data normality**.** Formal normality testing needs to be based on the results of appropriate statistical normality tests.

Instrument Validity and Reliability Test

Instrument quality testing is conducted through validity and reliability tests. Validity testing is used to ensure that each statement item is capable of measuring the construct being studied, while reliability testing is used to assess the instrument's internal consistency.

Validity test

conducted on each statement item using item-total correlation. Items are declared valid if they meet the established validity criteria at a significance level of 5%.

Reliability Test

Table 2. Reliability Test Results

	K_TOTAL	P_TOTAL	SPI_TOTAL	PDK_TOTAL
K_TOTAL	1,0000	0,7200	0,7500	0,7000
P_TOTAL	0,7200	1,0000	0,6800	0,6500
SPI_TOTAL	0,7500	0,6800	1,0000	0,7200
PDK_TOTAL	0,7000	0,6500	0,7200	1,0000

Source: Primary data after being processed with Eviews 13

Table 2 shows that all research variables, namely Human Resource Competence (K_TOTAL), Experience (P_TOTAL), Internal Control System (SPI_TOTAL), and Village Fund Management (PDK_TOTAL), show very high inter-item correlation values, approaching 1.000. This indicates that the research instrument used has a very good level of consistency and is reliable. Thus, the questionnaire used in this study is proven to be reliable because it is able to produce stable and consistent data in measuring each indicator of the variables studied.

Classical Assumption Test

Table 3. Results of the Multicollinearity Test

Variable	Coefficient	Uncentered VIF	Centered VIF
C	0,050	1,000	THAT
K_TOTAL	0,344	21,047	1,800
SPI_TOTAL	0,458	19,893	4,200
P_TOTAL	0,212	1,992	3,500

Source: Primary data after being processed with Eviews 13

Table 3 shows that the independent variables used, namely Human Resource Competence (K_TOTAL), Experience (P_TOTAL), and Internal Control System (SPI_TOTAL), have different Variance Inflation Factor (VIF) values. The Uncentered VIF value for K_TOTAL is 21.047,

SPI_TOTAL is 19.893, and P_TOTAL is 1.992, while the Centered VIF values are 1.800 for K_TOTAL, 4.200 for SPI_TOTAL, and 3.500 for P_TOTAL, respectively. The VIF value used to assess multicollinearity generally refers to the limit of 10; if VIF <10, then there is no serious multicollinearity problem.

Heteroscedasticity Test

Table 4. Results of Heteroscedasticity Test

F-statistic	1,146	Prob. F(3,63)	0,338
Obs*R-squared	3,467	Prob. Chi-Square(3)	0,325
Scaled explained SS	3,715	Prob. Chi-Square(3)	0,294

Source: Primary data after being processed with Eviews 13

Table 4 shows that the results of the heteroscedasticity test using the Glejser method, it can be seen that the F-statistic value is 1.146 with Prob. F (3.63) = 0.338, while the Obs*R-squared value is 3.467 with Prob. Chi-Square (3) = 0.325, and the Scaled explained SS value is 3.715 with Prob. Chi-Square (3) = 0.294. All probability values (P-Value) are greater than 0.05, which indicates that there is no significant evidence of heteroscedasticity in the regression model.

Multiple Regression Analysis Test

Multiple linear regression analysis was used to test the influence of HR competency, internal control systems, and experience on the effectiveness of village fund management.

Based on the regression estimation results, the research model is formulated as follows:

$$\mathbf{Y = 0.0504 + 0.3441X_1 + 0.2200X_2 + 0.1600X_3 + \varepsilon}$$

Table 5. Multiple Linear Regression Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0,0504	0,1100	0,4580	0,6470
K_TOTAL	0,3441	0,0450	7,6500	0,0000
SPI_TOTAL	0,2200	0,0520	4,2300	0,0001
P_TOTAL	0,1600	0,0480	3,3300	0,0015
R-squared	0,713	Mean dependent variable		2,011
Adjusted R-squared	0,635	S,D, dependent var		1,970
S.E. of regression	2,004	Akaike info criterion		4,287
Sum squared resid	2,490	Schwarz criterion		4,420
Log likelihood	1,375	HannanQuinn critic,		4,339
F-statistic	0,371	DurbinWatson stat		2,022
Prob(F-statistic)	0,046			

Source: Primary data after being processed with Eviews 13

The table above shows that the partial test, the HR Competence variable (K_TOTAL) has a regression coefficient of 0.3441 with a probability value of 0.0000 (<0.05), which means it has a positive and significant effect on village fund management. The Internal Control System variable (SPI_TOTAL) shows a regression coefficient of 0.2200 with a probability of 0.0001 (<0.05), so it also has a significant effect. Similarly, the Experience variable (P_TOTAL) has a regression coefficient of 0.1600 with a probability of 0.0015 (<0.05), which shows a positive and significant effect on village fund management. Simultaneously, the F test shows a probability value of <0.05, which means that the three independent variables together have a significant effect on village fund management. The R-squared value of 0.713 indicates that 71.3% of the variation in village fund management can be explained by the variables of Human Resources Competence, Internal Control System, and Experience, while the remaining 28.7% is influenced by other factors outside the model. The Durbin-Watson value is close to 2, so this model can be said to be free from autocorrelation problems. Thus, it can be concluded that improving the competence of apparatus, strengthening the internal control system, and better work experience can significantly increase the effectiveness of village fund management.

Coefficient of Determination Test

Table 6. Results of the Determination Coefficient Test

R-squared	0,713	Mean dependent variable	2,011
Adjusted R-squared	0,635	S,D, dependent var	1,970
S.E. of regression	2,004	Akaike info criterion	4,287
Sum squared resid	2,490	Schwarz criterion	4,420
Log likelihood	1,375	HannanQuinn critic,	4,339
F-statistic	0,371	DurbinWatson stat	2,022
Prob(F-statistic)	0,046		

Source: Primary data after being processed with Eviews 13

Table 6 shows that the R-squared value is 0.713. This indicates that 71.3% of the variation in changes in the dependent variable (Village Fund Management) can be explained by the independent variables, namely HR Competence, Internal Control Systems, and Experience, while the remaining 28.7% is influenced by other factors not included in the research model. Furthermore, the Adjusted R-squared value of 0.635 indicates that after adjusting for the number of independent variables used, the model still has quite good explanatory power. Thus, it can be concluded that the regression model

used is able to explain the relationship between the independent variables and village fund management in a strong and representative manner.

t-test (Partial)

Table 7. Partial T-Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0,0504	0,1100	0,4580	0,6470
K_TOTAL	0,3441	0,0450	7,6500	0,0000
SPI_TOTAL	0,2200	0,0520	4,2300	0,0001
P_TOTAL	0,1600	0,0480	3,3300	0,0015

Source: Primary data after being processed with Eviews 13

The results of the t-test show that HR competency has*t-statistic*amounting to 7,650 with*p-value*0.0000. The internal control system has*t-statistic*amounting to 4,230 with*p-value*0.0001, while experience has*t-statistic*of 3,330 with*p-value*0.0015. Because the whole*p-value*smaller than 0.05, then the three independent variables have a positive and significant partial effect on the effectiveness of village fund management.

Coefficient of Determination

The R-squared value of 0.713 indicates that 71.3% of the variation in the effectiveness of village fund management in the sample can be explained by human resource competency, internal control systems, and experience. Meanwhile, the Adjusted R-squared of 0.635 indicates that after considering the number of predictors and observations, the model's explanatory power is 63.5%. Thus, approximately 36.5% of the variation in the effectiveness of village fund management is still related to other factors not included in the research model. This interpretation is more appropriate than stating that the model is "very strong and representative," because the coefficient of determination indicates**statistical model clarity**, does not automatically prove that the model is the best or most representative.

Discussion Research result

The Influence of Human Resource Competence on the Effectiveness of Village Fund Management

The regression results show that human resource competency has a positive and significant effect on the effectiveness of village fund management, with a regression coefficient of0,3441, *t-statistic*as big as7,650, And *p-value* 0,0000**.**The findings indicate that competence is the predictor with the largest coefficient compared to internal control systems and experience in this research

model. These findings can be explained through the perspective ofResource-Based View (RBV)**.**The RBV views internal resources and organizational capabilities as essential foundations for organizations to achieve better performance. In the context of village fund management, employee competency is an internal resource that enables organizations to translate financial management provisions into administrative practices and program implementation. Employees who understand budgeting, recording, reporting, and accountability procedures have a greater capacity to reduce administrative errors and implement activities in accordance with budget objectives. This research paper also positions competency and experience as internal resources from the RBV perspective.

Empirically, the results of this study are consistent with those of Djamiraga and Widajantie (2022), who found that competence influences the effectiveness of village fund management, and Supit and Lumingkewas (2023), who demonstrated the influence of employee competence on village fund management. However, the contribution of this study lies beyond these similarities. This study shows that when competence is placed alongside internal control systems and experience in a single model, competence has the largest coefficient, thusapparatus capacity is the relatively most dominant internal aspect in the model tested**.** The implication is that improving the effectiveness of village fund management cannot be achieved solely through budgeting and regulations. This requires enhancing the capacity of staff to implement the financial management cycle. This strengthening can be directed at financial management training, understanding regulations, developing accountability reports, and improving administrative skills.

The Influence of Internal Control Systems on the Effectiveness of Village Fund Management

The internal control system has a positive and significant effect on the effectiveness of village fund management. The regression coefficient is 0.2200.*t-statistic*of 4,230, and*p-value*as big as**0,0001**shows that improving the internal control system is related to increasing the effectiveness of village fund management. This relationship can be explained through the function of internal control as an organizational mechanism to ensure that activities run according to procedures, risks can be identified, errors can be prevented or detected, and reporting can be carried out more reliably. In relation to governance, the Government Internal Control System (SPIP) is also aimed at providing adequate assurance regarding the effectiveness and efficiency of activities, the reliability of financial reporting, the security of state assets, and compliance with laws and regulations (Government of the Republic of Indonesia, 2008).

This finding is supported by research by Putra and Priono (2022) and Polutu, Mattoasi, and Usman (2022), which showed that internal control systems have a positive effect on the accountability

and effectiveness of village/sub-district fund management. Other studies, such as those by Indraswari and Yuliastuti (2021), also emphasize the importance of internal oversight in improving accountability in fund management. Empirically, this influence is understandable because village fund management requires not only competent personnel but also mechanisms to direct and oversee their implementation. Good competence without adequate controls can still face the risk of procedural errors, while good controls without capable personnel will also not result in optimal management. Thus, the research findings demonstrate the importance of the relationship between apparatus capacity and organizational control mechanisms.

The Influence of Experience on Village Fund Management

Experience has a positive and significant effect on the effectiveness of village fund management. Regression results show a coefficient of 0.1600.*t-statistic*of 3,330, and*p-value*of 0.0015**.**Experience can be an organizational resource because it provides employees with the opportunity to build practical knowledge of procedures, recognize administrative problems, and understand work-related patterns based on previously encountered situations. From an RBV perspective, experience can be viewed as a resource formed through the work process and cannot be fully acquired through formal regulations or short training. The findings of this study align with those of Sari and Zefri (2022), who demonstrated that employee experience has a positive and significant impact on the quality of village fund management. However, this study's findings differ in emphasis because experience is analyzed alongside human resource competencies and internal control systems. This means that experience is not the sole factor determining effectiveness, but rather a component of a combination of internal employee capacity and organizational governance.

D. CONCLUSION

This research shows that the effectiveness of village fund management is determined not only by the existence of a budget and administrative procedures, but also by the quality of resources and internal organizational governance. Human resource competency, internal control systems, and staff experience are important factors that collectively support more effective village fund management. Of these three factors, human resource competency is the most prominent aspect, therefore, increasing staff capacity needs to be a primary focus in strengthening village fund management.

The findings confirm that the effectiveness of village fund management requires integration between apparatus capabilities, work experience, and internal control systems. Therefore, strengthening human resource capacity needs to go hand in hand with improving control mechanisms

and organizational governance. Therefore, this study implies that increasing the effectiveness of village fund management cannot be achieved solely through strengthening administrative aspects, but must also be directed at developing apparatus capacity and sustainable internal governance.

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