



# The Intervening Role of Village Financial Management on the Effect of Human Resources Competence and Village Government SOTK on the Success Level of Community Development and Empowerment Programs

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## How to Cite :

Bahri, S., Nursaid, Probowulan, D., Setiawan, R. (2026). The Intervening Role Of Village Financial Management On The Effect Of Human Resources Competence And Village Government SOTK On The Success Level Of Community Development And Empowerment Programs. EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 14(1). DOI: <https://doi.org/10.37676/ekombis.v14i1>

## ARTICLE HISTORY

Received [24 June 2025]

Revised [04 January 2026]

Accepted [20 January 2026]

## KEYWORDS

Human Resources Competencies, Village Government SOTK, Village Financial Management, Success of Development Programs and Community Empowerment Programs.

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## ABSTRACT

The purpose of this study is to determine the role of village financial management interventions on the influence of HR competencies and SOTK Pemdes on the success level of development programs and community empowerment throughout Asembagus District, Situbondo (East Java). This study applies a quantitative descriptive approach with a population of villages in Asembagus District. The sample was determined by purposive sampling technique. Data collection uses primary data from questionnaire data collection with village officials as respondents. Data analyzed used SEM-PLS with SmartPLS software. The results shown that HR competencies affects the success level of development programs, but does not affect the success level of community empowerment programs. The role of SOTK Pemdes affects the success level of development programs and the success level of community empowerment programs. The role of HR competencies and SOTK Pemdes affects village financial management. Village financial management affects the success level of development programs and community empowerment programs.

## INTRODUCTION

Village development and empowerment of village communities are directed to provide guarantees for communities to be able to independently manage the planning, implementation, supervision, and evaluation of village development activities along with the utilization of their results. In the implementation of democratic and socially just village construction, the Village Government does not simply have the right to order village communities to implement village development activity plans and receive their results without any assignment from the village

community. Therefore, the Village Government is obliged to ensure the implementation of good governance, provide optimal services to the interests of the community, fulfill community requests, and encourage the implementation of village deliberations and mutual cooperation to realize village independence. Good village governance is an effort made in the process of implementing village government in order to realize a professional, transparent, participatory, effective, efficient, and accountable village government to improve community welfare.

Good governance reflects the characteristics of good government and is a very important role in implementing ideal village financial management to support the success of planning, implementation, administration, and accountability of village development programs. The implementation of good governance is influenced by the management of human resources (HR) and the commitment to implementing the organizational structure and work procedures (SOTK) of the Village Government, in accordance with applicable laws and regulations. Therefore, every Village Apparatus should empower their abilities optimally and carry out activities and responsibilities according to their main duties and functions in order to implement ideal financial management, so that the success level of village development and empowerment of village communities is optimally achieved. Thus, the technical management of village finances implemented in the village is the key to implementing human resource management (HR), implementing the organizational structure and work procedures (SOTK), and the success of program achievements.

Research conducted by Siti Nuridah Pasaribu, Yenni Samri Juliati Nasution, and Hendra Harmain, State Islamic University of North Sumatra (2023), published through the Scientific Journal of Economics and Accounting, STIE Muhammadiyah Bandung (Vol 7 No 3, September - December 2023 Edition) entitled "Village Financial Management and Village Financial Accounting Systems in the Framework of Improving the Performance of the Sibito Village Government" with research results showing that village financial management and accounting systems play an important role in improving the performance of the Sibito Village government. This improvement provides benefits for public services, fund efficiency, and community welfare. Another study was conducted by Depianti Nursin, Syamsuddin, and Nirwana (Hasanudin University Makassar, 2023), published through Owner Research & Accounting Journal (Vol 7 No 1, January 2023) entitled "The Influence of Human Resource Quality, Utilization of Information Technology, Internal Control Systems on Village Fund Financial Management with Spiritual Intelligence as a Moderating Variable" with research results showing that "the quality of human resources has a positive effect on village fund financial management, the internal control system has a positive effect on village fund financial management".

This research is motivated by the implementation of technical village financial management in the field which is still contaminated by old patterns such as leadership that is still centered on a Village Head, without any division of tasks according to the main tasks and functions of the Village Apparatus as mandated by the regulations. This study measures the Intervening Role of Village Financial Management on the Influence of Human Resources Competence and Village Government SOTK on the success level of Community Development and Empowerment Programs in Asembagus District. If the effectiveness of the role of Human Resources and SOTK in village financial management is not evaluated as through research based on scientifically compiled indicators, it is feared that the objectives of village development according to the mandate of Law Number 6 of 2014 concerning Villages cannot be known in terms of achievement or obstacles.

Referring to the description of the background of the problem and gap research, this study aims to determine how the intervening role of village financial management affects the influence of HR competency and SOTK of the Village Government on the success level of development and community empowerment programs throughout Asembagus District, Situbondo (East Java). It is hoped that the results of this study can be a reference and inspiration for the Village Government in managing HR and SOTK in their villages to carry out their roles and duties in

village financial management to achieve the goals of village development programs and village community empowerment.

## **LITERATURE REVIEW**

### **The Role of Human Resources (HR) Competence Influencing the success level of Village Development Programs and Village Community Empowerment**

Based on previous research by Sutra Ridena Koesherawaty Meylid & Dwi Putri Yuliani, IPDN Kmpus NTB (2024) with discussion results showing that the quality of human resources (HR) is a very crucial element in determining the success of Village Fund management. the quality of qualified HR will be the main key in achieving sustainable village development goals and improving the welfare of village communities.

### **The Role of SOTK Pempdes (Organizational Structure and Work Procedures of Village Government) Influencing the success level of Village Development Programs and Village Community Empowerment**

Based on previous research by Meldi Amijaya (Tadulako University), Rachmad, Askar Mayusa, Ishyah Riskikah (Indonesia Maju University), 2023 with research results that found that the implementation of the main tasks and functions of the Village apparatus was carried out in accordance with the provisions of applicable laws and regulations. In terms of the implementation of the main tasks and functions of each village apparatus, it is necessary to be supported by human resources (HR) and an adequate Success Level of the Community Empowerment Program in carrying out tasks and in order to achieve services to the community.

### **The Role of Human Resources (HR) Competence Influencing Village Financial Management**

Research by Riska Mardiana, Muhammadiyah University of Ponorogo, 2022 with research results showing that village apparatus competence, transparency, accountability, and community participation affect financial management performance. The results of research conducted by Yesi Mutia Basri, Titi Desti Marianti, Rofika, University of Riau, 2021 indicate that transparency, accountability, community participation and HR quality affect village financial management. Research conducted by Depianti Nursin, Syamsuddin, Nirwana, Master of Accounting Program, Hasanuddin University, Makassar in 2022 shows that HR Quality, Utilization of Information Technology, Internal Control Systems affect Village Fund Financial Management with Spiritual Intelligence as a Moderating Variable. This is different from the results of research conducted by Agus Setiawan Ginting, Atma Jaya University of Yogyakarta, 2023 which states that village government competence does not affect village financial management accountability. Meanwhile, the village financial system and accessibility of financial reports have a positive influence on the accountability of village financial management.

### **The Role of SOTK Pempdes (Organizational Structure and Work Procedures of Village Government) Influencing Village Financial Management**

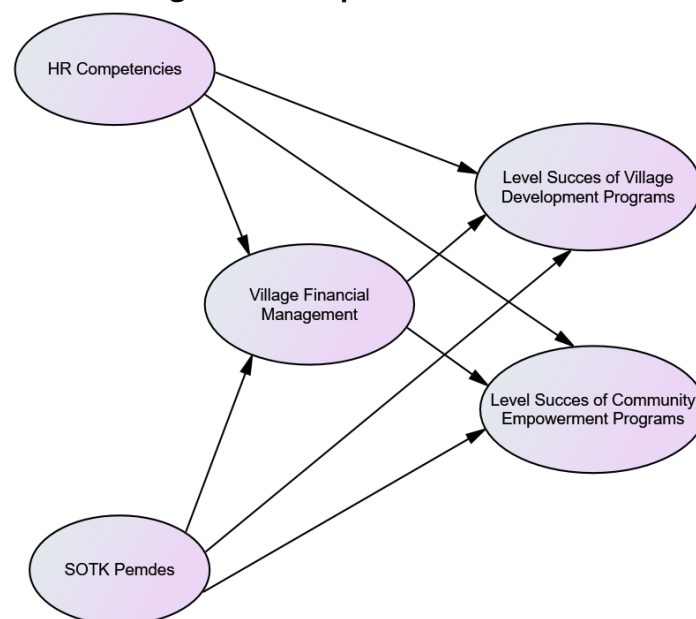
Research by T. Fahrul Gafar, Zamhasari (Abdurrahman University, Pekanbaru) & Suryaningsih, Yahya Krisnawansyah (STISIP Imam Bonjol, Padang) in 2023 concluded that the role of village officials in Permendagri Number 20 of 2018 is also strengthened by the application of information and communication technology in village financial management in order to increase efficiency, transparency, and accountability. The results of research conducted by Nur Inda Sari, Muhammadiyah University of Palopo (2022) that village officials play a positive and significant role in the accountability of village financial management.

## Village Financial Management Influences the success level of Village Development Programs and Village Community Empowerment

Research by Lutfhi Nur Fahri, Field of State Administration (2017) with discussion results showing that the implementation of the Village Fund policy has a real and positive effect on village financial management and the effectiveness of village development programs. Research conducted by Siti Nuridah Pasaribu, Yenni Samri Juliati Nasution, Hendra Harmain, State Islamic University of North Sumatra (2023) with research results showing that village financial management and accounting systems play an important role in improving the performance of the Sibito Village government. This improvement provides benefits for public services, fund efficiency, and community welfare.

### Conceptual Framework

Figure 1 Conceptual Framework



This study measures the Intervening Role of Village Financial Management on the Influence of Human Resource Competence and Village Government SOTK on the success level of Community Development and Empowerment Programs in Asembagus District.

### METHODS

This study applies a quantitative descriptive approach with a population of villages in Asembagus District. The sample in this study was the Village Government Apparatus in Asembagus District, Situbondo Regency with a total of 100 respondents. Sampling was determined by the total sampling technique.

The study used independent variables (free), dependent variables (bound), and intervening variables. In this study, the dependent variables (dependent variables) are:

Y1: Success Level of the development program.

Y2: Success Level of the community empowerment program.

The independent variables in this study include:

X1: Human Resource (HR) Competence

X2: SOTK (Organizational Structure and Work Procedure) of the Village Government.

Meanwhile, the intervening variables are:  
Z: Village Financial Management.

Data collection uses primary data from questionnaire data collection with village officials as respondents. The data collection method in this study is the questionnaire method by filling in answers to questions via Google Form. The analysis method in this study is Partial Least Square (PLS), which is a research method using SmartPLS software.

## RESULTS

### Respondents

The respondents of the study were staff or village officials throughout Asembagus District. The number of respondents in this study was 100 people. The following are the demographic statistics of the respondents.

**Table 1. Descriptive Statistics of Respondent Demographics**

No	Characteristics	Frequency (Peoples)	Percentage (%)	
1	Gender	Male	72	72.0
		Female	28	28.0
		Total	100	100.0
2	Age	< 30 years	24	24.0
		30-40 years	36	36.0
		41-50 years	32	32.0
		> 50 years	8	8.0
		Total	100	100.0
3	Education Level	SD	4	4.0
		SMP	11	11.0
		SMA	38	38.0
		D3	23	23.0
		S1	18	18.0
		S2	6	6.0
		S3	0	0.0
		Total	100	100.0
4	Position in Institution	Sekretaris Desa	10	10.0
		Kepala Urusan (KAUR)	28	28.0
		Kepala Seksi (KASI)	26	26.0
		Staf Perangkat Desa	36	36.0
		Total	100	100.0
5	Work Period	< 5 years	16	16.0
		5 - 10 years	35	35.0
		11 - 15 years	21	21.0
		16 - 20 years	15	15.0
		> 20 years	13	13.0
		Total	100	100.0

Source: Data Processed 2025

Based on Table 1, it is known that the respondents of village apparatus staff are mostly male (72.0%). In terms of age, the village apparatus staff who were the research sample were mostly 30-40 years old (36.0%) and 41-50 years old (32.0%). In terms of educational background, the village apparatus staff who were the research sample were mostly high school graduates

(38.0%) and Diploma/D3 (23.0%). Meanwhile, in terms of length of service, the village apparatus staff were mostly village apparatus staff who had worked for 5-10 years (35.0%).

**Analysis**

SEM-PLS analysis in the initial stage is to interpret the results of the outer model which includes validity and reliability tests. The results of the outer model with SmartPLS are briefly presented in Table 2.

**Table 2. Outer Model Test Results**

Variables	AVE	Composite Reliability	Cronbach's Alpha
HR Competencies	0.764	0.928	0.897
SOTK Pemdes	0.727	0.914	0.873
Village Financial Management	0.789	0.937	0.911
Success Level of the Development Program	0.744	0.921	0.885
Success Level of the Empowerment Program	0.825	0.950	0.929

Source: Data Processed 2025

The results of the SmartPLS calculation in Table 2 show that the variance extracted (AVE) value for each construct is greater than 0.5, so the discriminant validity value is good. The composite reliability coefficients and Cronbach's alpha coefficients are above 0.7, so the questionnaire instrument in this study has met the requirements for reliability testing.

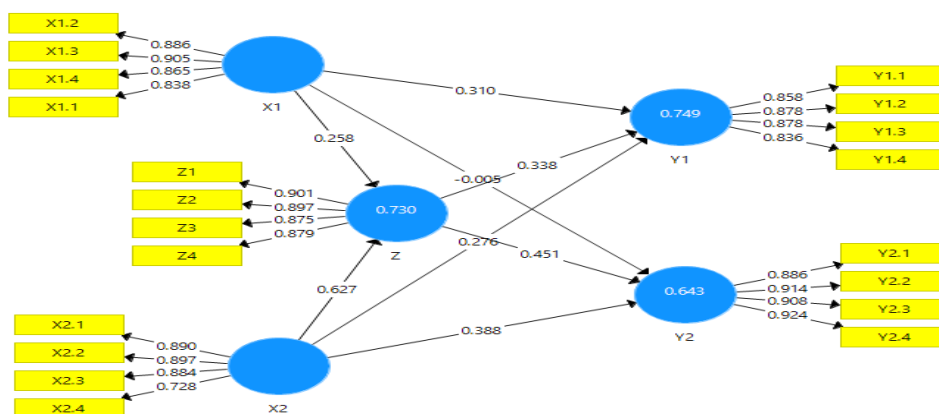
**Table 3 Fit Model Test**

Criteria	Saturated Model	Estimated Model
SRMR	0.060	0.060
d_ ULS	0.747	0.752
d_ G	0.654	0.656
Chi-Square	366.270	366.778
NFI	0.818	0.818
rms Theta	0.190	

Source: Data Processed 2025

The results of the model fit test show that the SRMR value is 0.060, which means it is smaller than 0.10, so it is stated that the model fits. The RMS Theta value is 0.190 > 0.080 and the NFI value is 0.818 < 0.9. Based on the assessment of the three criteria, there are two criteria that are met, so it can be stated that the model fits the data.

**Figure 2. Analysis Results**



Source: Data Processed 2025

The coefficient values of the direct and indirect influence paths can be seen in Table 4.

**Table 4. Path Coefficient Value**

Flow	Type	Path coefficient	P-Value	Conclusion
HR Competencies → Success Level of the Development Program	Direct	0,310	0,003	Significant
HR Competencies → Success Level of the Empowerment Program	Direct	-0,005	0,971	Insignificant
SOTK Pemdes → Success Level of the Development Program	Direct	0,276	0,028	Significant
SOTK Pemdes → Success Level of the Empowerment Program	Direct	0,388	0,005	Significant
HR Competencies → Village Financial Management	Direct	0,258	0,021	Significant
SOTK Pemdes → Village Financial Management	Direct	0,627	0,000	Significant
Village Financial Management → Success Level of the Development Program	Direct	0,338	0,004	Significant
Village Financial Management → Success Level of the Empowerment Program	Direct	0,451	0,001	Significant
HR Competencies → Village Financial Management → Success Level of the Development Program	Indirect	0,087	0,155	Insignificant
HR Competencies → Village Financial Management → Success Level of the Empowerment Program	Indirect	0,116	0,040	Significant
SOTK Pemdes → Village Financial Management → Success Level of the Development Program	Indirect	0,212	0,003	Significant
SOTK Pemdes → Village Financial Management → Success Level of the Empowerment Program	Indirect	0,283	0,004	Significant

Source: Data Processed 2025

The results of Table 5 show that the role of human resource (HR) competence affects the success level of village development programs, but does not affect the success level of village community empowerment programs. The role of SOTK Pemdes affects the success level of village development programs and the success level of village community empowerment programs. The role of human resource (HR) competence and SOTK Pemdes affects village financial management. Village financial management affects the success level of village development programs and the success level of village community empowerment programs. Test the intervening role referring to indirect effect, it can be seen that village financial management plays an intervening role in the influence of human resource (HR) competence on the success level of village community empowerment programs, as well as the influence of SOTK Pemdes on the success level of village development programs and the success level of village community empowerment programs. Village financial management does not play an intervening role in the influence of human resource (HR) competence on the success level of village development programs.

## DISCUSSION

The results of the inner model analysis are the basis for testing the research hypothesis, the overall results of which can be summarized in Table 5 below.

**Table 5. Summary of Hypothesis Testing**

No	Hypothesis	Conclusion
1.	The role of human resource (HR) competence affects the success level of village development programs	Accepted
2.	The role of human resource (HR) competence affects the success level of village community empowerment programs	Rejected
3.	The role of SOTK Pempdes affects the success level of village development programs	Accepted
4.	The role of SOTK Pempdes affects the success level of village community empowerment programs	Accepted
5.	The role of human resource (HR) competence affects the village financial management	Accepted
6.	The role of SOTK Pempdes affects the village financial management	Accepted
7.	The role of village financial management affects the success level of village development programs	Accepted
8.	The role of village financial management affects the success level of village community empowerment programs	Accepted

Source: Data Processed 2025

### **The Effect of Human Resource Competence on the Success Level of Development Programs**

Based on the results of the study, human resource competence has a positive and significant effect on the success level of village development programs. This shows that the better the human resource competence, the better the success level of village development programs. Human resource competence is a factor that determines the success level of village development programs. The competence of village staff is a determining factor in the success of village development. Competent village staff will be able to carry out their duties and functions effectively, so that village development can run smoothly and have a positive impact on the community. Competence is a characteristic possessed by a person in the form of knowledge, ability, and skills in carrying out a job.

The level of competence can be assessed based on the educational background possessed, training, and skills possessed. Human resources are very important in carrying out tasks and carrying out organizational functions. Human resources can influence the success of management in an organization, as stated by Mathis et al. (2019) which states that the value of human resources is influenced by the use of abilities or expertise (competence) possessed by humans when doing a job as much as possible without looking at the background to develop employee competence. Quality HR competence will be able to plan, implement, and supervise development programs effectively, ensure the use of village funds that are on target and accountable, and increase community participation in village development. The findings of this study are in accordance with the findings of the study by Sutra Ridena Koesherawaty Meylid & Dwi Putri Yuliani (2024) which shows that the quality of human resources (HR) is a very crucial element in determining the success of Village Fund management. The quality of qualified HR will be the main key in achieving sustainable village development goals and improving the welfare of village communities.

### **The Effect of HR Competence on the success level of Community Empowerment Programs**

Based on the results of the study, HR competence has a negative but insignificant effect on the success level of village community empowerment programs. This means that HR Competence is not considered a determining factor in the success level of Village Community Empowerment Programs. The research finding that HR competence does not determine the success level of village community empowerment programs means that the success level of

village community empowerment programs does not only depend on the competence of the human resources involved in the program, but also on other factors. These other factors can include policy support, availability of resources, community participation, and environmental conditions. HR competence is considered to be the spearhead in implementing village development programs effectively. However, a good village development program really needs the support of appropriate policies, adequate budget, and active participation from the community that is the target of the village development program.

The quality of human resources (HR) of village officials is still a challenge in supporting village development programs. The weak competence of village officials in various aspects, such as planning, financial management, and community services, is an obstacle in carrying out their duties and functions effectively. Several aspects that are the basis for the weak competence of village officials are first, training and capacity development for village officials are often still inadequate, both in terms of quantity and quality. Second, some village officials may not have sufficient experience in carrying out village government duties, especially in terms of planning, financial management, and public services. Third, the motivation and awareness of village officials to improve their own competence can also be influencing factors. And, limited regional budgets can also be an obstacle in organizing training and development of village HR programs. Therefore, various efforts are needed to improve the competence of village officials' HR, so that it is hoped that village development can run more effectively, participatively, and sustainably, and provide optimal benefits for village communities.

### **The Effect of SOTK Pemdes on the Success Level of Development Programs**

Based on the results of the study, SOTK Pemdes has a positive and significant effect on the Success level of village development programs. In this case, the better the SOTK Pemdes, the better the success level of the village development program. Referring to these findings, SOTK Pemdes which is measured through staff feels appropriate for their current work; the tasks that become the staff's work are in accordance with their expertise; staff get a work team that supports each other; and staff work in a coordinated manner and prioritize teamwork according to their duties and functions are aspects that determine the success level of village development programs.

The SOTK (Organizational Structure and Work Procedures) of the Village Government is very important in supporting the village development program. This SOTK regulates the organizational structure and work procedures of the village government, including the duties, functions, and working relationships between village officials. With a clear SOTK, the implementation of the village development program can run more effectively and efficiently. The SOTK determines the organizational structure of the village government, including the village head, village officials (village secretary, head of affairs, head of section), and the Village Consultative Body (BPD). Each position in the SOTK has clear duties and functions, the clarity of this structure facilitates coordination and division of tasks in the implementation of the development program and ensures that each village official knows their role and responsibilities in supporting the development program. A good SOTK will create a clear and efficient workflow, so that the development program can be implemented on time and according to plan.

The findings of this study are in accordance with the research results of Meldi Amijaya (Tadulako University), Rachmad, Askar Mayusa, Ishyah Riskikah, 2023 which found that the implementation of the main tasks and functions of the Village apparatus was carried out in accordance with the provisions of applicable laws and regulations. In terms of the implementation of the main tasks and functions of each village apparatus, it is necessary to be supported by human resources (HR) and the success level of the Community Empowerment Program which is in line with the implementation of tasks and in order to achieve services to the community.

### **The Effect of SOTK Pemdes on the success level of the Village Community Empowerment Program**

Based on the results of the study, SOTK Pemdes has a positive and significant effect on the success level of the Village Community Empowerment Program. In this case, the better the SOTK Pemdes, the better the success level of the village community empowerment program. Referring to these findings, the SOTK Pemdes which is measured through staff feels appropriate for their current work; the tasks that become the staff's work are in accordance with their expertise; staff get a work team that supports each other; and staff work in a coordinated manner and prioritize teamwork according to their duties and functions are aspects that determine the success level of the village community empowerment program.

The SOTK (Organizational Structure and Work Procedures) of the Village Government has an important role in supporting the village community empowerment program. This SOTK regulates the organizational structure and work procedures of the village apparatus, including the duties and functions of each section, in an effort to achieve development and community empowerment goals. The SOTK is the basis for implementing community empowerment programs, such as skills training, economic business development, and increasing community participation in development. The SOTK also regulates working relationships with village community institutions, such as the BPD (Village Consultative Body), PKK (Family Welfare Empowerment), and Karang Taruna, so that synergy is created in empowerment efforts. A good SOTK will ensure that there is a section responsible for planning, implementing, and evaluating the village economic empowerment program. A clear division of tasks in the SOTK will facilitate coordination between village apparatus in socialization activities and skills training for the community. The SOTK can also regulate the reporting and accountability mechanisms for program implementation, so that transparency and accountability are maintained. An effective SOTK is an important foundation for the success of the village community empowerment program. With a clear and structured SOTK, village officials can work optimally in serving the community, implementing development, and empowering the potential that exists in the village.

The findings of this study are in accordance with the research results of Meldi Amijaya (Tadulako University), Rachmad, Askar Mayusa, Ishyah Riskikah, 2023 which found that the implementation of the main tasks and functions of the Village apparatus was carried out in accordance with the provisions of applicable laws and regulations. On the side of the implementation of the main tasks and functions of each Village apparatus, it is necessary to be supported by adequate human resources (HR) and the success level of the Community Empowerment Program in carrying out tasks and in order to achieve services to the community.

### **The Effect of HR Competence on Village Financial Management**

HR competence has a significant effect on village financial management. This shows that the better the HR competence, the better the village financial management. HR competence as measured through staff with the knowledge they have can master the field of work being carried out with good results; staff do not have problems carrying out the tasks assigned; staff are skilled in carrying out and completing work according to quantity (output, function, & time); and staff always carry out tasks with quality are factors that determine village financial management.

Competence always contains an intention or purpose, namely a drive towards a motive or trait that causes an action to obtain results. Added opinion (Dessler, 2020) no vision, no strategy can be achieved without being able to empower employees. This means that without ability, there is no vision and strategy to work. This is clarified by the opinion of Mathis et al. (2019) that with this competence, human resources are seen as humans with their uniqueness that needs to be developed. Humans are seen as valuable assets. With this tendency, the role of human resources will be increasingly appreciated, especially in terms of human resource competence. Respected human resources will work wholeheartedly to provide the best for the organization. Competent village officials, with a good understanding of financial governance, planning, and

accountability, will be able to manage village finances effectively and efficiently, and ensure transparent and accountable management. Adequate village apparatus HR skills and knowledge in village financial management, including planning, implementation, administration, reporting, and accountability. Improving the competence of village apparatus human resources through education, training, and mentoring is the key to the success of sustainable village financial management and providing real benefits for village communities.

The results of this study are in accordance with the findings of Riska Mardiana's research (2022) which shows that the competence of village officials, transparency, accountability, and community participation affect the performance of financial management. The results of the study by Yesi Mutia Basri, Titi Desti Marianti, Rofika (2021) which indicate that transparency, accountability, community participation and quality of human resources affect village financial management. Also, the research of Depianti Nursin, Syamsuddin, Nirwana (2022) which shows that the Quality of Human Resources, Utilization of Information Technology, Internal Control Systems affect the Management of Village Fund Finances with Spiritual Intelligence as a Moderating Variable.

### **The Effect of Village Government SOTK on Village Financial Management**

Village Government SOTK has a positive and significant effect on village financial management. This means that the better the Village Government SOTK, the better the village financial management. Village Government SOTK as measured through staff feels in accordance with their current work; the tasks that are the work of staff are in accordance with their expertise; staff get a work team that supports each other; and staff work in a coordinated manner and prioritize teamwork according to their duties and functions, which are factors that determine village financial management.

An effective SOTK will ensure a clear division of tasks and responsibilities in village financial management, so that the process of planning, implementing, administering, reporting, and accountability of village finances can run smoothly. A clear SOTK will determine who is responsible for each stage of village financial management, from planning, implementing, administering, reporting, to accountability. The SOTK also regulates the relationship between various work units in village financial management, ensuring good coordination and synchronization between these work units. The preparation of an appropriate and effective SOTK is the first step in realizing good, transparent, accountable, and participatory village financial management. The research results are in accordance with and support the research findings of T. Fahrul Gafar, Zamhasari (2023) & Suryaningsih, Yahya Krisnawansyah (2023) which state that the role of village officials in Permendagri Number 20 of 2018 is also strengthened by the application of information and communication technology in village financial management to increase efficiency, transparency, and accountability. The results of research conducted by Nur Inda Sari (2022) also show that village officials play a positive and significant role in the accountability of village financial management.

### **The Effect of Village Financial Management on the Success Level of Development Programs**

Village financial management has a positive and significant effect on the success level of village development programs. This means that the better the village financial management, the better the success level of the village development program. Village financial management assessed by the Village Government encourages Village Officials to be innovative and dare to take risks in carrying out their duties; village staff work in accordance with the applicable work program and technical instructions; village staff work by paying attention to the smallest details, so as to obtain the desired results; and village staff know and master village administration and oversee its accountability are factors that determine Village Financial Management in the Sub-district.

Proper village financial management is essential for the success of village development programs. Transparent, accountable, and participatory management will ensure that village funds are used effectively to improve community welfare and encourage sustainable development. Financial management ensures that village funds are allocated according to the priority scale and needs of the community. Village funds can be allocated to various sectors such as economic empowerment, infrastructure development, education, health, and digital village development. With effective management, village funds can have a significant positive impact on improving community welfare. Good village financial management is the key to successful village development. The village government, community, and all stakeholders need to work together to ensure that village funds are managed effectively, transparently, and accountably for the welfare of the community and the progress of the village.

The results of this study support the findings of Lutfhi Nur Fahri's research (2017) which shows that the implementation of the Village Fund policy has a real and positive effect on village financial management and the effectiveness of village development programs. Research conducted by Siti Nuridah Pasaribu, Yenni Samri Juliati Nasution, Hendra Harmain, (2023) which shows that village financial management and accounting systems play an important role in improving the performance of the Sibito Village government. This improvement provides benefits for public services, fund efficiency, and community welfare.

### **The Effect of Village Financial Management on the Success level of Community Empowerment Programs**

Village financial management has a positive and significant effect on the success level of village community empowerment programs. This means that the better the village financial management, the better the success level of the village community empowerment program. Village financial management assessed by the Village Government encourages Village Officials to be innovative and dare to take risks in carrying out their duties; village staff work in accordance with the applicable work program and technical instructions; village staff work by paying attention to the smallest details, so as to obtain the desired results; and village staff know and master village administration and oversee its accountability are factors that determine village community empowerment.

Village finances that are managed transparently, accountably, and participatory will ensure that village funds can be allocated effectively for programs that have a positive impact on the community. Transparent and accountable village financial management ensures that all parties know how village funds are used. This builds community trust in the village government and encourages active participation in empowerment programs. Good financial management allows for efficient allocation of funds for empowerment programs that are in accordance with community needs. Well-managed funds will have a greater and more sustainable impact. Transparency and accountability encourage community participation in decision-making regarding the use of village funds. The community will feel ownership of these programs and be more motivated to be actively involved in their implementation.

The results of this study support the findings of Lutfhi Nur Fahri's research (2017) which shows that the implementation of the Village Fund policy has a real and positive effect on village financial management and the effectiveness of village development programs. Research conducted by Siti Nuridah Pasaribu, Yenni Samri Juliati Nasution, Hendra Harmain, (2023) which shows that village financial management and accounting systems play an important role in improving the performance of the Sibito Village government. This improvement provides benefits for public services, financial efficiency, and community welfare.

## CONCLUSION

Based on the research results, it can be concluded that human resource (HR) competence affect the success level of village development programs, but insignificant effect the success level of village community empowerment programs. The role of SOTK Pemdes influences the success level of village development programs and the success level of village community empowerment programs. The role of human resource (HR) competence and SOTK Pemdes influences village financial management. Village financial management influences the success level of village development programs and the success level of village community empowerment programs. Village financial management acts as an intervention in the influence of human resource (HR) competence on the success level of village community empowerment programs, as well as the influence of SOTK Pemdes on the success level of village development programs and the success level of village community empowerment programs. Village financial management does not act as an intervention in the influence of human resource (HR) competence on the success level of village development programs.

The results of the study prove that the Human Resources (HR) Competence and SOTK of the Village Government are important factors in managing village finances and achieving the level of success of development programs and community empowerment programs. Therefore, the Village Government throughout Asembagus District is considered necessary to conduct socialization, training, the formation of a supportive organizational culture, and periodic evaluations related to the implementation of village staff duties. The agenda for further research should be to use/add other variables such as community participation, regulations and policies, facilities and infrastructure, and others. So that better findings are obtained in explaining Village Financial Management and the Level of Success of Development Programs and the Level of Success of Community Empowerment Programs.

## LIMITATION

The object of this study is limited to the village apparatus staff of the Village Government throughout Asembagus District, so that the generalization of the results has not been achieved. Further research can be conducted with broader objects (regional or national). The next limitation is related to the need for a questionnaire involving qualitative aspects to explain how the Competence of Human Resources and SOTK of the Village Government affect Village Financial Management and the Level of Success of Development Programs and the Level of Success of Community Empowerment Programs.

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