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The Effect Of Financial Management Of Village Fund Allocation On The Development Of Tabbinjai Village, Gowa Regency

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Abstract

This study aims to determine the influence of village officials and village community participation on the development of the village of Tabbinjai, Gowa Regency. This type of research used in research is research with a quantitative approach using a questionnaire. The research subjects were village officials in the village of Tabbinjai, Gowa Regency and the people of Tabbinjai village. The data used is primary data in the form of questionnaire results from respondents. Respondents from the study were 120 respondents. The analysis technique used is descriptive statistics and multiple linear regression analysis. The results of the study show that village officials and village community participation have a positive and significant effect on village development. Village officials are influential because of the ability that village officials have in managing village funds. Village community participation is influential because the higher the participation, the more development of the village.

Keywords: Village Officials, Village Community Participation, Village Development

INTRODUCTION

Village development is a strategic part to achieve the true goals of the Indonesian nation as stated firmly in the preamble of the 1945 Constitution, namely, "the struggle of the Indonesian independence movement has come to a happy moment safely and safely delivering the Indonesian people to the gate of independence of the Indonesian state, which is independent, united, sovereign, just and prosperous". The Indonesian people are not only enough to reach the doorstep of independence, but all Indonesian citizens must feel real independence, especially regardless of poverty so that they have a decent life. The current government system is that villages have important authority in assisting local governments in the implementation of local government in the implementation of government, including development. All of this is done as a real step by the regional government in supporting the implementation of regional autonomy. The purpose of regional autonomy policy is to provide opportunities and opportunities for the realization of good and clean governance in the regions, which means that the implementation of local government duties must be based on the principle: effective, efficient, and open.

Village funds are expected to provide additional energy for villages in carrying out village development and empowerment, towards strong, developed and independent villages. So important and strategic is village funds, so it is natural that village funds receive enormous attention from the public, because of their relatively large face value. Meanwhile, many parties are worried about the competence and capability of village officials in managing these funds. This research raises the theme of village development which is actually a must for all elements of the village to create the best synergy in an effort to improve a better village life. In optimizing village potential in Tabbinjai village, Tombolo Pao district, Gowa regency, the local

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government uses the allocation of village funds in improving development, both infrastructure development, such as the construction of public facilities and infrastructure, as well as non-infrastructure development, such as power potential, tourism, education, and others. All of this is done as a concrete step by the local government in supporting the implementation of the Village Fund Allocation. The choice of Tabbinjai village is due to its location far from urban areas so that village development is still not optimal in its implementation. The novelty of this research is the object of research, namely the Tabbinjai village community which has never been studied before, considering that this village is very far from urban areas and access is not easy. This study was conducted to test and analyze the management of Village Fund Allocation for the development of Tabbinjai Village.

Based on the description above, there are Village Fund Allocation problems that occur in various regions in Indonesia, especially in South Sulawesi, in Tabbinjai Village, Tombolo Pao District, Gowa Regency. So the author is interested in conducting research entitled The Effect of Financial Management of Village Fund Allocation on the Development of Tabbinjai Village, Gowa Regency (Case Study in Tabbinjai Village, Tombolo Pao District, Gowa Regency, South Sulawesi Province).

The objectives of this study are: To test the effect of village officials' competence on the management of village fund allocation on the development of Tabbinjai Village, Gowa Regency. To examine the effect of community participation on the management of village fund allocation on the development of Tabbinjai Village, Gowa Regency.

RESEARCH METHODS

Types of Research

This type of research uses quantitative descriptive research methods using explanatory research. Quantitative research methods are research methods used to examine certain populations or samples, data collection using research instruments, data analysis in the form of statistics, with the aim of testing hypotheses. With this study, a quantitative approach was used to measure the effect of Village Apparatus Competence and Village Community Participation in Village Fund Allocation Management on village development. This research is causal comparative that relates causes or reasons with two or more variables and compares the results of previous research and tests theories.

Location and Time of Research

The object of this study was the people of Tabbinjai Village, Gowa Regency, represented by village officials, RT / RW, cadres, and the people of Tabbinjai village. This village is still a remote village far from the city and is still rarely studied. The research time is from September to October 2022

Data Types and Sources

In this study, the type of data used by researchers is primary data. Primary data in this study is obtained through questionnaires that will be distributed to respondents or research objects. The source of data obtained by the author for this study is purely from the apparatus or village managers and the Tabbinjai village community by distributing questionnaires on financial management of village fund allocation to the development of Tabbinjai village, Gowa Regency. The primary data obtained from the questionnaire will be converted into quantitative

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data in the form of numbers or numbers, which will be processed in the system for further research. The source of this data was obtained from respondents consisting of village officials, RT / RW, cadres, and the Tabbinjai village community.

Population and Sample

According to Sugiyono (2017: 117) population is a generalized area consisting of objects / subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. So that population is not just people, objects and others can become a population. The population in this study is all levels of society in Tabbinjai Village.

Data Collection Methods

Data collection in this study is in accordance with the variables studied, namely by distributing questionnaires. Questionnaires or questionnaires are the results of questions or statements prepared by researchers in writing in order to obtain information and data from respondents as the object of research which is usually in quantitative research in the form of numbers. The measurement of the value of this questionnaire uses the Likert scale, the Likert scale as a tool for measuring, perception, opinion of a person or group of people related to a social problem.

Variable Operational Definition

The variables in this study are independent variables and dependent variables. The following is a related explanation of the operational definition of variables in this study:

Dependent variables are variables that are affected or that are the result of the presence of independent variables

Free Variable (Independent) Independent variables are variables that affect or cause changes or arise dependent variables (Sugiyono, 2017: 39).

Data Analysis Methods

Descriptive Statistics Descriptive statistical analysis is one of the statistical analyses with the aim of analyzing data through descriptions or descriptions of data from previous data collection processes. In this study, the author used descriptive analysis to describe the conditions or variable data obtained from the questionnaire in general. This study used the SPSS system to analyze descriptive tests.

Test Instruments

This study consists of validity tests, reliability tests and classical assumption tests which will be analyzed with the help of SPSS 22 analysis.

Validity Test

The validity test is used to measure the validity (validity) of a question item in a questionnaire. A questionnaire is said to be valid if the questionnaire question is able to produce something to be measured.

Reliability Test

Reliability tests are used to measure the relationship between variables X1 with Y and X2 with Y. Reliability testing is analyzed using a technique from Cronbach, namely Cronbach's Alpha contained in the SPSS program.

Classical Assumption

Test Before analyzing using multiple regression, classical assumptions are tested. Where the classical assumption test is the test assumption underlying regression analysis. The basis of analysis to determine the normality of data can be measured through its probability number (Asymtotic Significance), namely: If profitability >0.05 then the distribution is normal.

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If the probability > 0.05 then it is not normally distributed Multicollinearity Test The Multicolliniality Test aims to test whether there is a correlation (relationship) between the independent variables included in the regression model. A good regression model is one in which multicolleniarity does not occur.

The method used to detect multicollinality

in a model is to use tolerance values and Variance Inflation Factors (VIF). If the tolerance value < 10, it indicates a symptom of multicolleniarity. Heteroscedasticity Test Ghozali, (2018: 139) explained, the heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residual of one observation to another. If the variance from the residual of one observation to the observation of another remains then it is called homoscedasticity, if different it is called heteroscedasticity. A good regression model is homoscedasticity.

Multiple Linear Regression

Analysis Multiple Regression Analysis is a multivariate tool used to examine the effect of several independent variables on one dependent variable. A multiple regression model is an equation that shows the direction of influence of the independent variable (X) on the dependent variable (Y). Multiple regression model as follows: $Y = \alpha + \beta1X1 + \beta2X2 + e$ Information: Y = Village Development α = Constant β = Regression coefficient X1 = Village Apparatus X2 = Village Community Participation e = Error (error rate) Test the hypothesis Coefficient of Determination (R2)

T-test

Tests conducted to determine or the influence of each independent variable on the dependent variable. In this study, the t test was used to determine the influence between Village Officials (X1), Village Community Participation (X2) allocation of village fund management on Village Development (Y)

RESULTS AND DISCUSSION

Research Site Overview Tombolo

Pao District

Tombolo Pao is a sub-district in Gowa Regency, South Sulawesi. Tombolo Pao District was formed from the expansion of Tinggimoncong District in 1998. Tombolo Pao District is bordered by West Sinjai District, Sinjai Regency to the North. Bonto Cani District in Bone Regency and Tanralili District in Maros Regency to the west, and Tinggimoncong District in the south. The Role of Accounting Information Systems in Management Decision Making at PT. Kawi Pusaka Raharja (Wings) Bantaeng Regency.

Overview of Tabbinjai

Village History of Tabbinjai

Village Historically, Tabbinjai comes from two vocabulary words "tabbing" which means cliff, and "jai" which means many. So tabbinjai can be interpreted as an area that has many cliffs. This is due to the condition and geology of the region, the majority of which are in the mountains. According to Burhan Daeng Tompo who previously served as Village Head, around the 1961s. Before becoming Tabbinjai Village, at first the area was named Gallarrang which consisted of: Gallarang Suka led by Pallao Panja, Gallarang Balassuka led by Saeba

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Lebang and Gallarang Mamampang led by Musa who was sheltered by Pao District at the level of District Head.

Tabbinjai Village is geographically located at an altitude of approximately 500-800 meters above sea level, with an average rainfall of 135 days to 160 days, and the average temperature per year is 20-30 Celsius. Admnistrasi, Tabbinjai Village is located in Tombolo Pao District, Gowa Regency. The area of Tabbinjai Village is administratively bounded by the area of the district and neighboring villages. Based on administrative data from the Tabbinjai Village administration, the total population recorded administratively with a total number of 3,028 people. With a breakdown of the male population amounted to 1,441 people, while the female sex was 1,587 people.

Tabbinjai Village Population Data

Table 1

No.	Gender	Amount	Presentase
1	Laki-laki	1.441	49,7 %
2	Perempuan	1.587	50,3 %
Amount		3.028	100 %

Source : RPJM Tabbinjai Village in 2017

Number of Population According to Age Group
Tabbinjai Village

Table 2

No.	Age	L	P	Amount	Presentase (%)
1	0 – 1 Years	28	30	58	2,0 %
2	1 – 4 Years	118	102	220	7,6 %
3	5 – 6 Years	52	46	98	3,4 %
4	7 – 15 Years	315	363	678	21,6 %
5	16 – 21 Years	124	223	347	8,5 %
6	22 – 59 Years	704	722	1.426	49,4 %
7	60 years and over	100	101	201	7,5 %
Amount		1.441	1.587	3.028	100 %

Source : RPJM Tabbinjai Village in 2017

Based on the table above, it shows that the population based on the 22-59 years group shows a greater number of around 49.4% or equivalent to 1,426 people, when compared to other age groups. This suggests that at this age, they are productive to work and produce work. The livelihoods of the people of Tabbinjai Village are generally identified into several fields of livelihood such as farmers, agricultural laborers, traders, private employees, traders, entrepreneurs/sales, civil servants/TNI, pensioners, service bureaus, carpenters, drivers, and motorcycle taxi drivers

Table 3

No	**Type of work**	**Amount**	**Percentage of Total Population (%)**
1	Government employees	7	0,21 %
2	Police	-	0 %
3	Soldier	1	0, 03

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4	Retired/LVRI	8	0,24 %
5	Trader	47	1,41 %
6	Farmer	636	19,08 %
7	Carpentry	49	1,47 %
8	Entrepreneurship/Sales	49	1,47 %
9	breeder	1	0,03 %
10	Driver	20	0,60 %
11	workshop	4	0,12 %
12	Service	15	0,45 %
13	Taxibike	12	0,36 %
14	Laborer	8	0,24 %
15	Private sector employee	3	0,09 %
Amount		857	25,80 %

Data source: 2017 Tabbinjai Village Census Results (KPM).

Based on the tabulation of the data, it was identified that in Tabbinjai village, the number of people who have a livelihood is 29.9% of the total population. His life depends on the agricultural sector, farmers 21.91% and carpentry equal to self-employed / selling 1.69% of the total population.

Data Quality

Test Test Data Validity The validity test is intended to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something unknown.

Table 4. Village Apparatus Competency Variable Validity Test

Variabel	Item	r hitung	r tabel	Keterangan
Competence Apparatus Village	AD1	0,699	0,179	VALID
	AD2	0,742	0,179	VALID
	AD3	0,767	0,179	VALID
	AD4	0,556	0,179	VALID
	AD5	0,514	0,179	VALID
	AD6	0,684	0,179	VALID

Source: Data processed 2023

The results of the validity test of village apparatus variables, then all items of village officials' statements in the research instrument that have been carried out are declared valid because the calculated value of each item in the table above is greater than the rtable. With a rtable value of 0.179.

Reliability tests

Reliability tests are performed to measure a questionnaire which is an indicator of variables. A questionnaire is said to be reliable if a person's answers to the questions are consistent or stable. The indicator for reliability tests is Cronbach Alpha, if the Cronbach Alpha value > 0.6 indicates that the instrument used is reliable.

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Table 5. Reliability Test

Variabel	Cronbach's Alpha	Standar	Keterangan
Competence of village officials	0,737	0,6	Reliabel
VillageCommunity Participation	0,819	0,6	Reliabel
Village Development	0,702	0,6	Reliabel

Source: Data processed 2023

Classical Assumption

Test Normality Test The results of the normality test were carried out using SPSS 22 and from the test results obtained that the normality test in this study was normally distributed. Here is a table of normality test results. Table Normality Test

Uji Normalitas

Table 6

One-Sample Kolmogorov-Smirnov Test		
		Unstandardizes Residual
N		120
Normal Parameters	Mean	.0000000
	Std. Deviation	4.55070052
Most Extreme Difference	Absolute	.055
	Positive	.054
	Negative	-0.55
Test Statistic		.055
Asymp Sig (2-tailed)		.200

Source: Data processed 2023

From the results of the normality test using the Kolmogorov-Smirnov method, a significant result of the normality test of 0.200 was obtained, this result was greater than the significant level of 0.05. So it can be concluded that the data that is diambi is normally distributed.

Multicollinearity Test

The multicollinearity test aims to test regression models where correlations between independent variables are found. Based on the results of the multicollinearity test using SPSS 22, the following results were obtained.

Table 7

Coefficients[a]			
Model		Collinearity Statistic	
		Tolerance	VIF
1	Competence of Village Officials	0,763	1,311
	VillageCommunity Participation	0,763	1,311

Source: Data processed 2023

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the multicollinearity test results, it is known that the VIF output value of village officials is 1.311 and VIF of community participation is 1.311. Both variables have a VIF value of less than 10, so from these results it can be stated that between independent variables there is no multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model occurs inequality of variance from one residual to another observation. Heteroscedasticity testing conducted using SPSS 22 with the Glejser method provided information results, namely that the significant value of the two independent variables (village officials and village community participation) was greater than 0.05. From these results it can be concluded that in this study heteroscedasticity did not occur. Here are the test results of heteroscedasticity test.

Table 8. Uji Heteroskedastisitas

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.535	1.682		1.507	.135
	Competence of Village Officials	-.057	.049	-.110	-1.094	.276
	Village Community Participation	.107	.049	.208	2.266	.070

Source: Data processed 2023

Multiple Linear Regression

Analysis This analysis was conducted to determine the influence between independent variables on dependent variables. After testing using SPSS 22, the results obtained are as follows:

Table 9

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20.863	3.044		6.853	.000
	Competence of Village Officials	-.177	.088	-.190	-2.007	.047
	Village Community Participation	.310	.089	.328	3.471	.001

Source: Data processed 2023

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From table above shows that the multiple regression equation model is Y = 20.863 - 0.177 X1 + 0.310 X2 Based on the table, it is explained that the value of the constant coefficient is 20.863, while the value of the regression coefficient for the village apparatus competency variable (x1) is -0.177 and the regression coefficient value for the village community participation variable (X2) is 0.310

Test the hypothesis of Determination (R2)

The determinant coefficient or R-Square test is used to determine how far the research model is able to explain the dependent variable (dependent variable).

Koefisien Determinan (UJI R^2)

Table 10

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.452[a]	.204	.190	4.589
a. Predictors: (Constant), TOT_X2, TOT_X1				

Source: Data processed 2023

From the calculation results, the value of the determinant coefficient (R2) is 0.204, meaning that 20.4 percent of the independent variables (competence of village officials and village community participation) can explain the dependent variable (village development), while the rest is explained by other variables that are not explained in this study.

T Test

The t test was conducted to determine the effect of each independent variable, namely the competence of the village apparatus and community participation on the dependent variable, namely accountability of village fund management. To find out this effect using a way to compare the value of tcalculate with ttable with a significance level of 0.05.

Uji T

Table 11

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.737	2.434		6.876	.000
	Competence of Village Officials	.139	.029	.382	4.764	.000
	Participation Public Village	.694	.091	.613	7.655	.000

Source: Data processed 2023

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Based on table, it is known that the calculated value is 4.764 and ttable is 1.6787 with a significance of 0.000. From this calculation, it can be stated that tcalculate > ttable. This means that village officials have a positive and significant influence on village development. From this result, it means that competent village officials will be better for village development and vice versa if the lower the competence of village officials, the lower the village development.

It is known that the calculated value is 7.655 while the ttable value is 1.6787. From this calculation it can be concluded that tcalculate > ttable. This means that the participation of rural communities has a positive influence on village development. From this result, it means that the higher the participation of the village community, the better the village development, and vice versa, if the lower the participation of the village community, the lower the village development

CONCLUSION

Based on the results of the analysis and discussion obtained, several conclusions can be drawn as follows. The competence of village officials has a positive and significant effect on village development, meaning that the more competent the village apparatus is in managing village funds, the more village development will increase and be accountable. Village community participation has a positive and significant effect on village development, meaning that the higher the community participation, the more the village development increases. The competence of village officials and the participation of rural communities have a significant effect on village development, meaning that competent village officials and high community participation, village development is more accountable

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