

The Effect of Job Satisfaction, Performance, Apparatus Competence, Through Village Financial Management on the Effectiveness of Village Development Programs in South Tanimbar District



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ABSTRACT: The aim of this research is; 1) to describe job satisfaction, performance, apparatus competency, village financial management, and the effectiveness of village development programs in South Tanimbar sub-district; 2) to analyze the influence of job satisfaction, performance, competence of officials, and village financial management on the effectiveness of village development programs on the effectiveness of village development programs in Tanimbar Selatan District; 3) to analyze the influence of job satisfaction, performance and competency of apparatus on the effectiveness of village development programs in Tanimbar Selatan sub-district; 4) to analyze the influence of village financial management on the effectiveness of village development programs in Tanimbar Selatan District; 5) to analyze job satisfaction, performance, and competency of officials on the effectiveness of village development programs through village financial management in Tanimbar Selatan subdistrict. This research uses a quantitative approach method. The population in this study was 10 villages with 100 village officials. The sampling technique uses path analysis so that the sample used is 100 people. The analysis techniques used are descriptive analysis and path analysis. The results of this research are; 1) The results of descriptive statistical analysis of the variables of job satisfaction, performance, apparatus competency, financial management, and effectiveness of development programs provide an illustration that the majority of village officials in South Tanimbar sub-district tend to be active in carrying out their duties and responsibilities at work. Village officials are considered good at their work. Financial management is one of the factors that can encourage employee enthusiasm in working to achieve good work results by relying on the size and level of effectiveness of development programs; 2) job satisfaction has a significant influence on village financial management in South Tanimbar sub-district; 3) performance has a significant influence on the effectiveness of village development in South Tanimbar District. 4) Apparatus competence has a significant influence on the effectiveness of village development in South Tanimbar District. 5) financial management has a significant influence on the effectiveness of village development programs in South Tanimbar sub-district. 6) job satisfaction, performance, apparatus competency. Job satisfaction is the most important part for agencies to pay attention to and consider, because through job satisfaction employee work results can be achieved.

KEYWORDS: Job Satisfaction, Performance, Apparatus Competence, Village Financial Management, and Effectiveness of Village Development Programs.

I. INTRODUCTION

The Village Law has placed villages as the spearhead of development and improving community welfare. Villages are given adequate authority and financial resources to be able to manage their potential to improve the economy and society. Law No. 6 of 2014 concerning Villages is a milestone in changing the Village paradigm. Villages are no longer considered as objects of development, but rather as subjects and spearheads of development and improving community welfare. Where a village is the result of a combination of the activities of a group of people and their environment. The result of this combination is a form or appearance on the face of the earth.

After the issuance of Law no. 6 of 2014, villages regulate government administration because they have original rights and traditional rights in managing and regulating village development. In other words, the implementation of village autonomy brings

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logical consequences in the form of implementing governance and village development based on sound financial management (Sintia, 2019)

Village financial management must of course be carried out with good and accountable management because the funds that enter the Village are not small funds, but are very large to be managed by a Government.

From the expert's explanation, it is clear that good policy implementation is influenced by a good management process to achieve what is expected when policy implementation is underway. Weak resources are one of the factors for ineffective and inappropriate policy implementation which results in development implementation not being achieved. running properly.

In managing village finances in an orderly manner, in compliance with statutory regulations, efficiently, economically, effectively, transparently and responsibly, financial management must also have good performance. According to Safwan, 2016, performance is a description of the level of achievement of implementing a program and activity to realize the vision, mission, goals and objectives of the organization as stated in strategic planning. Without goals and targets, it is impossible to know the performance of a person or organization because there are no benchmarks. When faced with improving village financial management performance, there are many factors that need to be considered, one of which is job satisfaction.

According to Robbins, job satisfaction is a positive feeling about work as a result of evaluating its characteristics. Work requires interaction with coworkers and superiors, following organizational rules and policies, meeting performance standards, living with less than ideal working conditions, and the like.

The issue of competency of Village Government Apparatus in South Tanimbar District was also quoted by the author during an interview with the Village Head, Tuesday 25 April 2023. The problem that occurred in the Village of South Tanimbar District above was related to the competence of village officials, namely village officials who had no openness regarding information on village development activities such as Village Office construction projects, village road improvements, and community empowerment activities. This is proven by the absence of information boards for each activity carried out (information on activities) as is the case in other villages. So that community members have very little or no information, especially budgets, about these activities.

The problem with the competency of village government officials in South Tanimbar District is that there has been a lack of smooth receipt of salaries for a number of Village Officials in South Tanimbar District since 2022, there have been frequent delays which have resulted in activities in the village not running normally, even though officials are not working effectively and there are village officials who choose to work in other ways. because there are often delays in receiving salaries.

Based on observations by researchers in the field, job satisfaction, the competence of village officials is still lacking. This can be seen from the incompleteness of the office support facilities needed by village officials to support their work in managing village finances, such as the absence of an internet network, inadequate computer equipment in managing village finances. quickly submit the results of the village financial accountability report to the village head. Several times when visiting the village head's office it seemed quiet and was locked, there was no work process for village officials at the Village Office. When visiting the village office, the researcher had difficulty meeting the treasurer, secretary and village head who were not in the village head's office.

Program effectiveness basically shows a measure of the level of conformity between the results achieved and the expected results as previously determined through the Village development planning documents. It can be understood that the main task of management is effectiveness itself, resulting in the preparation of a Development Plan. The Village Medium Term (RPJMDesa) and the Village Government Work Plan (RKPDesa) will influence whether the Village development program is effective or not.

In this research, researchers chose 10 villages in South Tanimbar District, Tanimbar Islands Regency because during the existence of village funds, these villages had not experienced any changes and in some villages such as village facilities and infrastructure, as well as many complaints from the village community.

II. LITERATURE REVIEW

A. Job Satisfaction

For employees discussing job satisfaction, it is necessary to emphasize that job satisfaction has various meanings, so that various understandings arise both in terms of satisfaction and in terms of analysis. According to Veithzal Rivai (2010: 856), job satisfaction is basically individual. Each individual has a different level of satisfaction according to the value system that applies within him. The higher the assessment of activities according to individual wishes. In other words, satisfaction is an evaluation that describes a person's feelings of being happy or unhappy, satisfied or satisfied at work.

Job satisfaction is an employee's attitude towards work which is related to the work situation, cooperation between employees, rewards received at work, and matters involving physical and psychological factors (Sutrisno, 2009:78). Job satisfaction is an emotional state that is pleasant or unpleasant for employees regarding their work (Handoko 1992 Sutrisno, 2009: 79). Job

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satisfaction is the level of individual satisfaction that they receive adequate rewards from various aspects of the work situation from the organization where they work (Hessel, 2007: 164).

B. Performance

According to Indrasari, 2017:50, performance is the result of work that can be achieved by a person or group of people in an organization in order to achieve organizational goals in a certain time period. Wibowo, 2007:7, states that performance is the result of work that has a strong relationship with strategic goals. organization, consumer satisfaction, and contributing to the economy. Performance is about doing work and the results achieved from that work as well as about what is done and how to do it.

Performance according to Hasibuan, 2001: 34 is something that a person can do in accordance with their field of duties and functions which is influenced by attitudes, knowledge and skills. According to Mangkunegara 2000:67, performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him, and is a combination of ability, effort and opportunity which can be assessed from the results of his work.

C. Apparatus Competence

According to Hutapea and Thoha (2008:4), apparatus competency is a skill that a person has to complete a given task so that the organization can achieve the expected results. It was stated by Hersey and Blanchard (1991) that competence is defined as a person's ability or expertise in carrying out tasks according to their field and abilities in order to achieve predetermined goals.

The factors that cause individual village heads to commit acts of misuse of the budget and even fraud in the financial management of village funds are the lack of competence of village officials, weak internal control, and weak moral sensitivity of village officials. Competency is a person's skills, knowledge and good behavior to do a job. According to Sutrisno (2009) competence is needed to face organizational demands in the form of rapid change, complex problems and an uncertain future. By taking advantage of the low competence of other village officials, village heads commit acts of fraud, so that the appropriate capacity of village officials can prevent fraud when managing village finances. With the skills and capabilities of village officials, the function of village funds will be achieved. The more competent the village apparatus, the higher the prevention of fraud in managing village finances.

D. Financial management

According to Bambang Riyanto 2015, financial management is a company or agency activity that can be related to business in order to obtain the necessary funding with minimal costs and favorable terms, and efficient use of funds.

In general, the definition of financial management is all activities of a company or organization starting from planning, budgeting, auditing, managing, controlling, obtaining funding and storing funds or assets owned by the company or organization to making efforts to be effective in achieving the main goals according to plan. (Dede Suleman, 2019 : 1)

E. Effectiveness of Village Development Programs

According to Mardiasmo, effectiveness is a measure of the success or failure of an organization in achieving its goals. Effectiveness can also be viewed as a cause of other variables. Effectiveness means that the previously planned goals can be achieved or in other words the targets are achieved because of the activity process (Mansyur 2018).

F. Hypothesis

- H1 : It is suspected that job satisfaction, performance, and competency of the apparatus have a positive and significant influence on village financial management.
- H2 : It is suspected that job satisfaction, performance and competency of the apparatus have a positive and significant influence on the effectiveness of village development programs
- H3 : It is suspected that village financial management has a positive and significant influence on the effectiveness of village development programs
- H4 : It is suspected that job satisfaction, performance, and competency of the apparatus have a positive and significant influence on the effectiveness of village development programs through village financial management.

III. RESEARCH METHODS

A. Research design

This research uses a quantitative approach method. Quantitative means that the analysis is carried out on data in the form of numbers Sugiyono, (2015). Meanwhile, it is said to be descriptive because the activity is in the form of collecting data in order to test hypotheses or answer questions that cover the ongoing situation of the subject of a research.

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B. Population and Sampling Techniques

The population is the entire research subject. The population in this study were village communities in 10 villages in South Tanimbar District. According to Sugiyono, (2015: 85) the saturated sample determination method or total sampling is a sample determination technique when all members of the population are used as samples. The samples taken in this research were village communities in South Tanimbar District, totaling 100 people. The reason for using the entire population as a sample is because it represents the entire population because if the population is less than 100, then the entire research sample is used, therefore the researcher took 100 samples taken from 10 villages in South Tanimbar District. So the sample used in this research was 100 people consisting of people in 10 villages in South Tanimbar District in the Tanimbar Islands Regency.

C. Data analysis technique

The data analysis techniques in this research are Descriptive Statistics and Path Analysis. Descriptive analysis is used to describe the characteristics of a number of questionnaire items, indicators and variables according to respondents' perceptions. Descriptive analysis produces frequency values (shown in numbers and percentages) and average values (mean) for each questionnaire item, indicator and variable. Path analysis is an extension of multiple linear regression analysis to parts that have a direct relationship that can be analyzed using multiple linear regression analysis. Path analysis will present the path coefficients obtained from the regression analysis in stages.

IV. RESULTS AND DISCUSSION

1) Path Test Analysis

The path analysis model in this research can be presented in Figure 8 below.

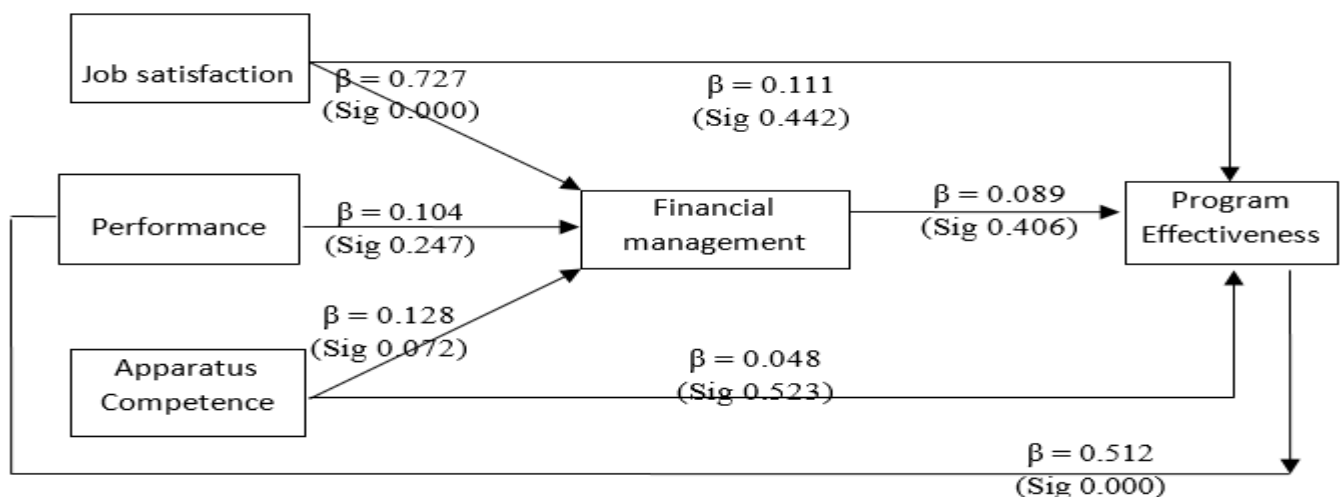


Figure 1. Path Analysis Results

Source: Processed Data, 2023

Based on the picture above, it can be concluded as follows:

a. Test hypothesis 1

- 1) Because the path coefficient value β_1 is $0.00 < 0.05$ (the path coefficient is not significant), the decision taken in testing the research hypothesis is that H_0 is accepted and H_1 is rejected, so it can be stated that there is no influence of job satisfaction on financial management.
- 2) Because the path coefficient value β_2 is $0.10 > 0.05$ (significant path coefficient) the decision taken in testing the research hypothesis is that H_0 is rejected and H_1 is accepted, so it can be stated that there is an influence of performance on financial management.
- 3) Because the path coefficient value β_3 is $0.12 > 0.05$ (significant path coefficient) the decision taken in testing the research hypothesis is that H_0 is rejected and H_1 is accepted, so it can be stated that there is an influence of apparatus competence on financial management.

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b. Test hypothesis 2

- 1) Because the path coefficient value β_4 is $0.11 > 0.05$ (significant path coefficient) the decision taken in testing the research hypothesis is that H_0 is rejected and H_1 is accepted, so it can be stated that there is an influence of job satisfaction on management program effectiveness.
- 2) Because the path coefficient value β_5 is $0.51 > 0.05$ (significant path coefficient), the decision taken in testing the research hypothesis is that H_0 is rejected and H_1 is accepted, so it can be stated that there is an influence of performance on program effectiveness management.
- 3) Because the path coefficient value β_6 is $0.04 < 0.05$ (the path coefficient is not significant), the decision taken in testing the research hypothesis is that H_0 is accepted and H_1 is rejected, so it can be stated that there is no influence of apparatus competency on program effectiveness.

c. Test hypothesis 3

- 1) Because the path coefficient value β_7 is $0.08 > 0.05$ (significant path coefficient) the decision taken in testing the research hypothesis is that H_0 is rejected and H_1 is accepted, so it can be stated that there is an influence of financial management on program effectiveness management.

d. Test hypothesis 4

The results of hypothesis 4 show that the job satisfaction variable influences the program effectiveness variable through the financial management variable, because the total influence value (0.727) is greater than the direct influence value (0.111). The performance variable influences the program effectiveness variable through the financial management variable, because the total influence value (0.516) is greater than the direct influence value (0.512). The apparatus competency variable influences the program effectiveness variable through the financial management variable, because the total influence value (0.054) is greater than the direct influence value (0.048). Thus, the fourth hypothesis which states that job satisfaction, performance, and apparatus competency have a significant effect on program effectiveness through financial management has also been statistically tested.

2) Linear Regression Test Results

Table 1. Regression Results

Variable	Coef. Regression	t value	Sig	Information
Constant	1,831			
Job satisfaction	0.727	6,305	0,000	Not significant
Performance	0.104	1,165	0.247	Significant
Apparatus Competence	0.128	1,817	0.072	Significant
<i>R</i> = 0.574 <i>R Square</i> = 0.330 <i>Adjusted R Squared</i> = 0.309 F value = 15.742 Sig = 0.000				
Endogenous Variable = Village Financial Management				
Constant	1,831			
Job satisfaction	0.111	771	0.442	Significant
Performance	0.512	5,448	0,000	Not significant
Apparatus Competence	0.048	642	0.523	Significant
Village Financial Management	0.089	835	0.406	Significant
<i>R</i> = 0.489 <i>R Square</i> = 0.239 <i>Adjusted R Squared</i> = 0.207 F value = 7.458 Sig = 0.000				
Endogenous variable = Effectiveness of the Village Development Program				

Based on the data calculations in the table above, the regression equation model obtained is:

a) The influence of job satisfaction, performance, and apparatus competency on Village Financial Management

$$Y_1 = 0.727 + 0.000X_1 + 0.247 X_2 + 0.072X_3$$

The regression equation has the following meaning:

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- a. The regression coefficient for the job satisfaction variable is 0.000. These results show that the higher the job satisfaction of the apparatus, the better the village's financial management will be.
- b. The regression coefficient value for the performance variable is 0.247. These results show that the lower the performance of the apparatus, the lower the village financial management will be.
- c. The regression coefficient for the apparatus competency variable is 0.072. These results show that if the competence of the apparatus is lower, the village financial management will decline.

To test the closeness of the relationship between the independent variables and the intervening variables, multiple correlation analysis (R) was used. The results of the analysis obtained a multiple correlation coefficient (R) of 0.574, meaning there is a close relationship between job satisfaction (X1) and performance (X2), apparatus competency (X3). Meanwhile, the multiple determination coefficient (R²) of 0.330 shows the large contribution of the independent variable to the dependent variable. The results of the multiple correlation coefficient (R) and multiple determination coefficient in this study are very good for explaining variations in variables that influence village financial management.

b) The influence of job satisfaction, performance, and apparatus competency on the effectiveness of village development programs.

$$Y_2 = 1.831 + 0.046 X_1 + 0.503 X_2 + 0.037 X_3$$

The regression equation has the following meaning:

- (1) The regression coefficient for the job satisfaction variable is 0.442. These results indicate that the lower the job satisfaction of officials, the lower the effectiveness of village development programs.
- (2) The performance variable regression coefficient value is 0.000. These results show that the higher the performance of the apparatus, the effectiveness of the village development program will increase.
- (3) The regression coefficient for the apparatus competency variable is 0.532. These results indicate that the lower the competence of the apparatus, the effectiveness of the village development program will decrease.
- (4) The regression coefficient for the apparatus competency variable is 0.406. These results indicate that the lower the competence of the apparatus, the effectiveness of the village development program will decrease.

To test the closeness of the relationship between the independent variable and the dependent variable, multiple correlation analysis (R) is used. The results of the analysis obtained a multiple correlation coefficient (R) of 0.489, meaning there is a close relationship between job satisfaction (X1) and performance (X2), apparatus competency (X3), financial management (Y1) and the effectiveness of village development programs (Y2). Meanwhile, the multiple determination coefficient (R²) of 0.239 shows the large contribution of the independent variable to the dependent variable. The results of the multiple correlation coefficient (R) and multiple determination coefficient in this study are not good at explaining variations in variables that influence the effectiveness of village development programs.

c) Influence Village financial management on the effectiveness of village development programs.

$$Y_2 = 1.831 + 0.046 Y_1$$

- (1) The regression coefficient for the job satisfaction variable is 0.442. These results indicate that the lower the job satisfaction of officials, the lower the effectiveness of village development programs.

To test the closeness of the relationship between the Moderation variable and the dependent variable, multiple correlation analysis (R) was used. The results of the analysis obtained a multiple correlation coefficient (R) of 0.489, meaning there is a close relationship between financial management (Y1) and the effectiveness of village development programs (Y2). Meanwhile, the multiple determination coefficient (R²) of 0.239 shows the large contribution of the independent variable to the dependent variable. The results of the multiple correlation coefficient (R) and multiple determination coefficient in this study are not good at explaining variations in variables that influence the effectiveness of village development programs.

d) The influence of job satisfaction, performance, and competency of officials through village financial management on the effectiveness of village development.

The hypothesis testing method is carried out using multiple regression and then filtering is carried out based on statistical tests and significance. This statistical test can be carried out using the standardized beta coefficient (standard β). If the β value is significant, then the path coefficient is significant. Path coefficients that are not significant must be discarded. Significance tests can be carried out by comparing the significance of the paths. If the significance value of the path coefficient is <0.05 then the coefficient is significant, but if the significance value of the coefficient is >0.05 then it is considered not significant.

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To see the influence of job satisfaction, performance, apparatus competency through financial management on the effectiveness of village development programs, it is presented in the following table.

Table 2. Summary of Direct, Indirect and Total Effect Analysis Results from Regression Analysis

Variable	Direct Effects	Sig.	Indirect Effects	Total Effects
Job satisfaction with village financial management	0.727	0,000	-	-
Performance on village financial management	0.104	0.247	-	-
Apparatus competence in village financial management	0.128	0.072	-	-
Job satisfaction on the effectiveness of village development programs	0.111	0.442	-	-
Performance on the effectiveness of village development programs	0.512	0,000	-	-
Apparatus competency on the effectiveness of village development programs	0.048	0.523	-	-
Financial management on the effectiveness of village development programs	0.089	0.406	-	-
Job satisfaction through village financial management on the effectiveness of village development programs	-	-	$0.727 \times 0.048 = 0.034$	$0.111 + 0.034 = 0.145$
Performance through village financial management on the effectiveness of village development programs	-	-	$0.104 \times 0.048 = 0.004$	$0.512 + 0.004 = 0.516$
Apparatus competency through village financial management on the effectiveness of village development programs	-	-	$0.128 \times 0.048 = 0.006$	$0.048 + 0.006 = 0.054$

Source: Primary Data Processed 2023

Based on the data listed in the table above, it can be seen that the total influence of the job satisfaction variable on the program effectiveness variable (0.145) is greater than the influencedirect(0.111). Likewise for the performance variable on the program effectiveness variable, where the total effect (0.516) is greater than the direct effect (0.512). Likewise for the apparatus competency variable on the program effectiveness variable, where the total effect (0.054) is greater than the direct effect (0.048). These results indicate that financial management has the status of an intervening variable in the influence of job satisfaction, performance, and apparatus competency on program effectiveness, because the total value is greater than the direct influence.

Based on data from the path analysis results show that the job satisfaction variable influences the program effectiveness variable through the financial management variable, because the total influence value (0.727) is greater than the direct influence value (0.111). The performance variable influences the program effectiveness variable through the financial management variable, because the total influence value (0.516) is greater than the direct influence value (0.512). The apparatus competency variable influences the program effectiveness variable through the financial management variable, because the total influence value (0.054) is greater than the direct influence value (0.048). Thus, the fourth hypothesis which states that job satisfaction, performance, and apparatus competency have a significant effect on program effectiveness through financial management has also been statistically tested.

3) Structural Equation Model Test Results

TestingThe validity of the model in path analysis is very necessary so that it can be known whether a valid analysis has been carried out. Testing the validity of the model in path analysis there are two indicators that need to be seen, namely the total coefficient of determination (Rm2). In this case, the interpretation of the coefficient of determination (Rm2) is the same as the interpretation of the coefficient of determination (R2) in regression analysis.

The intended interpretation can be explained in the following calculations.

$$Rm^2 = 1 - (\sqrt{1 - R_1^2} * \sqrt{1 - R_2^2})$$

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$$\begin{aligned} &= 1 - (\sqrt{1 - 0,330} * \sqrt{1 - 0,239}) \\ &= 1 - (\sqrt{0,670} * \sqrt{0,761}) \\ &= 1 - (0.818 * 0.846) \\ &= 1 - 0.692 \\ &= 0.31 \end{aligned}$$

4) DISCUSSION

1) Description of Job Satisfaction, Performance, Apparatus Competence, Village Financial Management and Village Development Program Effectiveness.

Job satisfaction is formed by the work done, promotions, and salary. Of all these indicators, the main thing that can increase job satisfaction is the work done by employees and also the salary received, where this is reflected in the employee's feelings of satisfaction with the freedom given to him by his superiors in carrying out work and also the salary he receives in accordance with the results. Work. With freedom to carry out work and also employee satisfaction with the salary received, an employee can implement the abilities he has in what he does.

Salary is an important factor that can create job satisfaction. The salary that employees receive is appropriate so that employees implement all their abilities, skills and forms of creativity in what they do, but this cannot be separated from the regulations or policies that exist in the agency. With freedom to carry out work, an employee can work comfortably and without feeling any pressure.

As stated by Hasibuan (2017), job satisfaction is an emotional attitude that is pleasant and loves one's job. This attitude is reflected in work morale, discipline and work performance. Job satisfaction is enjoyed at work, outside work, and a combination of inside and outside work. Job satisfaction in work is job satisfaction enjoyed at work by getting praise for work results, placement, treatment, equipment and a good work environment. Meanwhile, according to Afandi (2018), job satisfaction outside of work is employee job satisfaction that is enjoyed outside of work with the amount of remuneration that will be received from the results of his work so that he can buy necessities.

Performance is shaped by quantity, quality and timeliness. The main thing that can improve employee performance is quantity, which is reflected in employees taking full responsibility for work results. An employee who is said to have good performance is of course fully responsible for the results of his work.

An employee must be able to carry out or complete his duties and responsibilities well, where when an employee is able to complete the tasks he is carrying out, the employee must also be able to account for the results of his work to his superiors. On the other hand, employees who perform poorly cannot complete their tasks well, or are often late in completing their tasks and responsibilities, and it is not uncommon for these employees to be unable to account for the results of their work to their superiors. AsAccording to Mangkunegara (2017), performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. By being able to take responsibility for their work results, the employee can be assessed as having a good quality of work.

Apparatus competency is the work ability of each individual which includes aspects of knowledge, skills and work attitudes that are in accordance with established standards. Competency is a combination of knowledge, expertise, code of ethics and behavior that can be observed and applied in a crisis for successful village development. Village officials must also have the right abilities or competencies in carrying out their work to realize the long-term performance and success of personnel work. Competency management plays a more important role in the dimensions of individual behavior in adapting a job well. Competence can be interpreted as the behaviors shown by employees who have perfect work effectiveness, consistency and effectiveness compared to employees who have average performance.

Financial Management is a company or agency activity that can be related to business in order to obtain the necessary funding with minimal costs and favorable terms, and efficient use of funds. In general, the definition of financial management is all the activities of a company or organization starting from planning, budgeting, auditing, managing, controlling, obtaining funding and storing funds or assets owned by the company or organization to making efforts to be effective in achieving the main goals according to plan. (Dede Suleman, 2019). The main objective of financial management, especially in the village itself, is to manage and mobilize resources in terms of village income and expenditure based on its potential and needs.

Village Finance is all village rights and obligations that can be valued in money, and everything in the form of money or goods that can be made into village property in connection with the implementation of rights and obligations. (Soleh, 2014) Meanwhile,

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economically, it means that financial management can produce the best comparison between input and input value, while in a fair way, it means that financial management must be able to fulfill a sense of justice in society. (Soleh, 2014)

Effectiveness is a measure of the success or failure of an organization in achieving its goals. Effectiveness can also be viewed as a cause of other variables. Effectiveness means that the previously planned goals can be achieved or in other words targets are achieved because of the activity process. The main aim is to accelerate village level development, both physical development (facilities and infrastructure) and human resources. (Marselina, 2021).

2) The Influence of Job Satisfaction, Performance, and Apparatus Competence on Village Financial Management.

Job satisfaction has a significant effect on financial management. Job satisfaction is formed by the work done, salary, work supervision, promotions, and coworkers. Of all these indicators, the main thing that can increase job satisfaction is the work done by employees and also the salary they receive, where this is reflected in the employee's feelings of satisfaction with the freedom given to him by his superiors in carrying out work and the salary he receives in accordance with the results of his work. . With freedom to carry out work and employees feeling satisfied with the salary they receive, an employee can implement their abilities in what they do.

Performance has a significant effect on financial management. This can be interpreted to mean that good performance will have an influence on financial management. This is in line with the conceptual basis, namely work quality, timeliness. Performance is a term that comes from the words job performance or actual performance (work performance or actual achievement achieved by someone). There are two factors that influence employee performance, namely factors within the employee and work factors. Factors that exist in employees are intelligence (IQ), special skills, age, gender, length of service, personality, emotions, way of thinking, perceptions and work attitudes. Performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

Apparatus competency has a significant influence on financial management. If competence in a village is good, it will utilize finances or funds provided by the government for the benefit of facilities and infrastructure in that village. This is in line with the conceptual foundation, namely conceptual, expertise, code of ethics and behavior. It can be concluded that with good competence you can manage finances in an organization or village.

3) The Influence of Job Satisfaction, Performance, and Apparatus Competence on the Effectiveness of Village Development Programs.

Job satisfaction has a significant effect on program effectiveness. This is in line with the conceptual basis, namely salary, work supervision, promotion and coworkers. Agencies need to pay attention to factors that can create employee job satisfaction. By providing appropriate and fair salaries, flexible and conducive work supervision, good promotions and harmonious relations between employees, this can create employee job satisfaction. Employees with high job satisfaction are able to produce maximum performance.

Performance has a significant effect on program effectiveness. Good performance will influence the effectiveness of the program in the village. As the conceptual basis, namely work quality, timeliness and cooperation, is carried out well, this will result in maximum quality which will influence the effectiveness of the program in the village. The better the performance of village officials, the more satisfying the results obtained will be.

Apparatus competency has a significant effect on program effectiveness. Competency has a direct influence on competence. This can be interpreted to mean that good competency will have an influence on the effectiveness of the program. As the conceptual basis shows, education and training consist of knowledge, skills, codes of ethics, behavior. So good competency will have a positive influence on program effectiveness.

4) The Influence of Financial Management on the Effectiveness of Village Development Programs.

Financial management has a significant effect on program effectiveness. This is in line with the basic conceptual concepts, namely strategy, process, accountability. Village Finance is defined as all village rights and obligations that can be valued in money, as well as everything in the form of money or goods that can be owned by the village in connection with the implementation of rights and obligations. Village finance is basically a sub-system of State finance as regulated in Law Number 17 of 2003, concerning State finance. (Soleh, 2014)

Based on the Regulation of the Ministry of Home Affairs of the Republic of Indonesia Number 114 of 2014, Village Development Effectiveness is an effort to improve the quality of life and life for the greatest welfare of village communities. Village development planning is a staged process of activities carried out by the Village government involving the Village Consultative Body and

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community elements in a participatory manner to utilize and allocate village resources in order to achieve Village development. (Sunardi, 2020)

5) The Influence of Job Satisfaction, Performance, Competence of Officials Through Village Financial Management on the Effectiveness of Village Development Programs.

Financial Management is able to mediate the influence of job satisfaction, performance, and apparatus competency on the effectiveness of village development programs in South Tanimbar sub-district. This is in line with the conceptual basis where job satisfaction will have an influence on program effectiveness through financial management. If job satisfaction is good it will influence the effectiveness of the program which ultimately can increase effectiveness at work. Village officials who understand financial management must have the courage to take risks, be able to take responsibility, and enjoy working hard. This encouragement will create a need for achievement in employees who differentiate them from others, because they always want to do something better. Based on experience and anticipation of pleasant results and if previous achievements are considered good, employees prefer to engage in achievement behavior. On the other hand, if employees have been punished for experiencing failure, then feelings of fear of failure will develop and create an urge to avoid failure

Financial management is also able to mediate the influence of performance on the effectiveness of village development programs in Tanimbar sub-district. This is in line with the conceptual basis where supporting performance has an indirect effect on program effectiveness through financial management. Good performance will affect the performance concentration of employees, because financial management requires good concentration and accuracy and in the end you will get satisfactory results.

Financial management is able to mediate apparatus competency on the effectiveness of village development programs in Tanimbar sub-district. This is in line with the conceptual basis where the competence of village officials to carry out an activity or job in which each individual has different abilities seen from various aspects can be in the form of knowledge, abilities (skills), both soft skills and hard skills, and attitudes or behavior that owned by every individual.

From the explanation above, it can be concluded that financial management is able to mediate the influence of job satisfaction, performance, and apparatus competency on the effectiveness of village development programs in South Tanimbar sub-district. With good job satisfaction, performance and competency of the apparatus, this can create enthusiasm in managing village finances so that in the end it will result in work effectiveness in village development.

V. CONCLUSIONS

The results of descriptive statistical analysis of the variables of job satisfaction, performance, apparatus competency, financial management, and effectiveness of development programs provide an illustration that the majority of village officials in South Tanimbar sub-district tend to be active in carrying out their duties and responsibilities at work. Village officials are considered good at their work. Financial management is one of the factors that can encourage employee enthusiasm in working to achieve good work results by relying on the size and level of effectiveness of development programs.

Job satisfaction has a significant influence on village financial management in South Tanimbar sub-district. Performance has a significant influence on the effectiveness of village development in South Tanimbar sub-district. Apparatus competency has a significant influence on the effectiveness of village development in South Tanimbar sub-district. Financial management has a significant influence on the effectiveness of village development programs in South Tanimbar district. Job satisfaction, performance, apparatus competency. Job satisfaction is the most important part for agencies to pay attention to and consider, because through job satisfaction employee work results can be achieved.

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