

Research Article

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The Influence of Competence and Commitment of Village Government Apparatus on Community Income Through Bumdes Management Performance in Sinjai District

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Abstract: *This research was carried out to determine the influence of the competence and commitment of village government officials on the performance of Bumdes management and the income of village communities in Sinjai Regency for 199 research respondents. This research is quantitative research that emphasizes analysis based on data and numbers and relies on the conclusion of the results on an error probability of rejecting the null hypothesis (H_0) which is built on a strong theory. Data was obtained through questionnaires and documentation with probabilistic sampling. Next, the data was analyzed descriptively and inferentially using structural equation modeling techniques to test the 8 hypotheses in this research. Data collection was carried out through documentation, interviews and questionnaires. Next, the research data was analyzed through Structural Equation Modeling (SEM), which is called structural equation modeling. SEM is a combination of three statistical concepts, namely the concept of factor analysis which is included in the measurement model, the concept of regression through a structural model, and the concept of path analysis. The results of the research show that 1) The competence of village government officials influences the income of village communities in Sinjai Regency. 2) The commitment of village government officials influences the income of village communities in Sinjai Regency. 3) The competence of village government officials influences the performance of Bumdes management in Sinjai Regency. 4) The commitment of village government officials influences the performance of Bumdes management in Sinjai Regency. 5) The competence of village government officials influences village community income through the performance of Bumdes management in Sinjai Regency. 6) The commitment of village government officials influences the income of village communities through the performance of bumdes management in Sinjai Regency and 7) The performance of bumdes management has no effect on the income of village communities in Sinjai Regency.*

Keywords: *Competence, Commitment of Village Government Officials, Community Income, Bumdes Management Performance.*

Introduction

One of the government's missions is to develop rural areas which can be achieved through community empowerment to increase the productivity and diversity of rural businesses, the availability of facilities and facilities to support the rural economy, building and strengthening institutions that support production and marketing chains, and optimizing resources as the basis for economic growth. rural.

The economic progress of a district can be achieved because of the contribution of a strong rural economy which has an impact on the income of the village community at large. This can occur due to differences in productivity possessed by each individual, where one individual/group has higher productivity than other individuals/groups, so that inequality in income distribution does not only occur in Indonesia but also occurs in several countries in the world.

This is in accordance with the opinion of Andreas & Volta Diyanto, (2020) who state that "If the economy works well, then the results of high economic growth can be enjoyed fairly and equally for all economic actors, including village communities. And the form of economic improvement is reflected

directly by the increase in per capita income of society as a whole, otherwise this shows that economic development oriented towards GRDP growth is unable to solve fundamental problems, even though the annual economic growth target has been achieved.

Large income inequality and poverty are problems for most villages, including villages in Sinjai Regency. Based on this reality, attention to the existence of villages is very appropriate to receive serious attention from the central government by issuing regulations related to economic empowerment which is carried out by collecting and institutionalizing community economic activities.

Therefore, the government is starting to implement a new approach which is expected to be able to stimulate and move the wheels of the rural economy, namely through the establishment of economic institutions that are fully managed by the community in increasing the independence of the village economy.

The way economic institutions work is by accommodating community economic activities in an institutional form or business entity that is managed professionally, but still relies on the village's original potential. In the future, economic institutions will function as pillars of national independence as well as being institutions that accommodate community economic activities that develop according to village characteristics in order to increase Bumdes income for village communities.

One of the government's strategies for increasing village original income is the issuance of Regulation of the Minister of Villages, Disadvantaged Regions and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management, and Dissolution of Village-Owned Enterprises, which states that village governments can establish Village-Owned Enterprises (Bumdes).

Bumdes is a village business institution managed by the community and village government in an effort to strengthen the village economy and build community social cohesion which is formed based on the needs and potential of the village (Maryunani, 2008).

According to the Ministry of Villages, Development of Disadvantaged Regions and Transmigration, (Damayanti, 2019) that to increase village community income, the types of businesses that can be developed by Bumdes are simple social businesses that provide public services (serving) to society by obtaining financial benefits. Efforts to increase community income through businesses built by village government officials will only work if accompanied by a high commitment to village development strategic programs that uphold the goal of increasing community income in the village.

In terms of meaning, commitment is very close to the description of fidelity, which is a person's attitude and behavior in maintaining and maintaining the values and goals of a job or role in an organization. This commitment factor is considered very important because individuals who have a high commitment to the organization will tend to have a professional attitude and uphold the agreed values. A form of commitment from village government officials in carrying out their duties and responsibilities, always adhering to maintaining village development values and goals that are oriented towards the benefit of community life.

The competence and commitment of village government officials in increasing community income through Bumdes cannot be separated from the performance of Bumdes management itself. The term performance can be interpreted as an assessment to determine the final goal that an individual, group or organization wants to achieve. Bumdes performance is a process used to measure and assess an organization's activities, in this case the Village-Owned Enterprise (Bumdes), whether the performance of the Bumdes has reached the Bumdes level of village community income. In other words, Bumdes performance is a description of the level of achievement of an activity, program, policy in realizing the targets, objectives, vision and mission that have been set. Bumdes is a business entity whose capital is

wholly or largely owned by the village through direct participation originating from village assets which are separated to manage assets, services and other businesses to maximize the village community's income. Departing from this starting point, the author feels the need to raise this issue in depth dissertation research entitled "The Influence of Competence and Commitment of Village Government Officials on Income Community Through the Performance of Bumdes Management in Sinjai Regency".

Based on the preliminary description, several problems can be stated that will be studied in this research, namely as follows. 1) To what extent does the competence of village government officials influence the performance of Bumdes management in Sinjai Regency? 2) To what extent does the commitment of village government officials influence the performance of Bumdes management in Sinjai Regency? 3) To what extent does the competence of village government officials influence the income of village community enterprises in Sinjai Regency? 4) To what extent does the commitment of village government officials influence the village community's income in Sinjai Regency? 5) To what extent does the competence of village government officials influence the village community's income through the performance of Bumdes management in Sinjai Regency? 6) To what extent does the commitment of village government officials influence the village community's income through the performance of Bumdes Management in Sinjai Regency? 7) To what extent does the performance of Bumdes management influence the Bumdes income of village communities in Sinjai Regency?

Based on the problem formulation above, it can be stated that the aim of the research is to obtain study results on several things as follows: 1) analyze the extent of the influence of the competence of village government officials on the performance of Bumdes management in Sinjai Regency. 2) analyze the extent to which the commitment of village government officials influences the performance of Bumdes management in Sinjai Regency. 3) Analyze the extent to which the competence of village government officials influences village community income in Sinjai Regency. 4) analyze the extent of the influence of village government officials' commitment to village community income in Sinjai Regency. 5) analyze the extent to which the competence of village government officials influences village community income through the performance of village management in Sinjai Regency. 6) analyze the extent to which the commitment of village government officials has on village community income through the performance of bumdes management in Sinjai Regency. 7) analyze the extent to which the performance of Bumdes management has on Bumdes village community income in Sinjai Regency.

Method

This study uses a quantitative approach. The research design used in this study is an etrospective cohort study where only two independent variables and one dependent variable are studied.

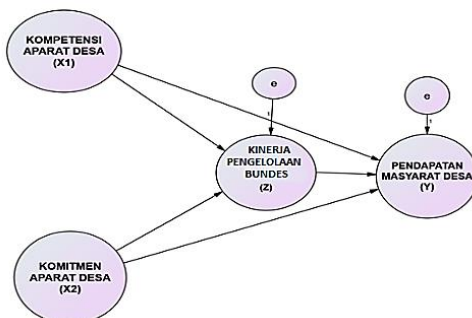


Figure 1. Research Variable Analysis Structure

The population in this study was the Village Head as many as 67 people, BPD and Village Officials as many as 329 people, so the total population was 396 people. Next, the sample size was determined based on the Slovin equation, resulting in a sample size of 199 people. Data collection techniques used include: Observation, interviews and questionnaires. Meanwhile, the second data analysis technique is inferential through analysis using Amos 2.20 Structural Equation Modeling (SEM) analysis.

Results and Discussion

The influence of the competence of village government officials on the performance of Bumdes management in Sinjai Regency

Hypothesis 1 which has been proposed in this research is that the competence of village government officials has an influence on the performance of Bumdes management in Sinjai Regency, it turns out to be positive and significant, and acceptable. This is demonstrated by the results of the hypothesis construct validation analysis showing that the competency model is significant for income, with a path coefficient value of 0.178. The CR value (t-count 3.094 and p-value of 0.000) shows that $\mu_1 > \mu_2$ is acceptable. Based on these results, it can be explained that the better the competence of village officials, the higher the performance of Bumdes management in Sinjai Regency.

The results of this research support and strengthen the research results of Karim et al., (2020) found that the presence of Bumdes was able to reduce unemployment and prevent population movement from villages to cities. Research on the contribution of Bumdes to (PADes) includes (finding that Bumdes in Langkat Regency contribute significantly to (PADes).

In line with that, research on the performance of Bumdes has also been carried out by Alkadafi et al., (2021) analyzing the social and financial performance of the Bumdes Savings and Loans Business unit in Sinjai Regency Village. Found that the factor that determines the success of Bumdes is institutional governance. Analysis of the performance of Bumdes managers using five indicators, namely productivity, service, responsiveness, accountability and accountability of Bumdes managers.

Research results from Chikmawati, (2019) conducting research that analyzes the performance of Bumdes organizations using two indicators of organizational performance, namely the ability to manage the budget with sub-indicators of compiling and submitting financial reports. The second indicator of organizational performance is the ability to manage village potential using indicators of the ability to manage village assets which are measured by the quantity of programs implemented and the quality of program implementers, with research results finding that program quantity is calculated by comparing implemented programs with programs determined by the results of programs that receive attention. and full competency of village officials can be achieved 100%.

This is also confirmed by the results of research from Marlina., (2019) In 2019, Bumdes always made deposits of business results to the village office. Research (Jaryono & Tohir, 2019) found that Bumdes Mitra Makmur Susukan Village contributed to increasing the village's original income by IDR 18,000,000 in 2017.

Research results from Pangestu, (2020) states that objective performance measurement refers to quantitative indicators. Subjective measurements depend on subjective opinions. Meanwhile, research from Periansya & Sopiyan AR, (2020) The performance of an organization in the public sector can be assessed based on its ability to manage the budget. Every budget made (Bumdes) should be reported through financial reports that have been determined for a certain time period (Romansyah, 2016).

The influence of village government officials' commitment to the performance of Bumdes management in Sinjai Regency

Hypothesis 2 which has been proposed in this research is that the commitment of village government officials to the performance of Bumdes management in Sinjai Regency, turns out to be positive and significant, and acceptable. This is shown by the results of the validation analysis of the hypothesis construct showing that the competency model is significant for income, with a path coefficient value of 0.302 CR value (t-count 5.973 and p-value of 0.000, indicating that $\mu_1 > \mu_2$ is acceptable. Based on these results, It can be explained that the higher the commitment of village officials, the better the performance of Bumdes management in Sinjai Regency.

These results support the results of research from M. Rakib & Alyas, (2017) related which states that with the commitment of village government officials consisting of; Loyalty Commitment of village government in Sinjai Regency; Village government Communication Commitment in Sinjai Regency; and commitment to Collaboration and Team Work.

The results of this research support the results of research conducted by Sahala Purba et al., (2022) which states that the position of village head or village head of each district/city in the province is the spearhead of community services. Apart from that, the presence of the Village Head is a development driving system, no matter how great the work program is to develop the village, it will not mean anything without the support and participation of the community. So the success of the village head in leading his village is a reflection of the synergy between the village head and the community and elements of government in the village government.

According to research results Tama & Yanuardi (2013), in the democratic order of life, the village head figure is still a role model for his citizens. Because a village head is closer and deals with community interests every day, for example when residents need KTPs, family cards, celebration events, they always coordinate with the village head. And it is certain that in any situation a village head will carry out his duties to accommodate the interests of the community. The village head is a community servant, as well as being a protector and protector of the residents.

The influence of village government officials' competence on village community income in Sinjai Regency.

Hypothesis 3 which has been proposed in this research is that the competence of village government officials regarding the village community income in Sinjai Regency is positive and significant, and acceptable. This is demonstrated by the results of SEM Amos research analysis which shows that the competency model is significant for income, with a path coefficient value of 0.478. The CR t-value is 2.094 and the p-value is 0.000, which means that $\mu_1 > \mu_2$ is acceptable.

Based on these results, it can be explained that the better the competence of village officials in Sinjai Regency, the better the Bumdes income of village communities in Sinjai Regency will be. These results are also supported by the results of a research questionnaire related to the competency of village government officials consisting of 1) Income Level, 2) Dependents' Expenses, and 3) Economic Knowledge.

The results of this research support the results of research conducted by Taufiqillah & Fasochah, (2018) which states that the competency criteria for village government officials regarding income levels can be seen based on the responses of research respondents. It is known that there are 12 people or 6.03% who stated that the competence, commitment and performance of Bumdes Management is able to increase the level of economic income of the community with criteria including "Very Good". There were 72 people

36.18% who stated that the competence, commitment and performance of Bumdes Management was able to increase the level of economic income of the community, including "Good". There were 70 people, 35.18%, who stated that the competence, commitment and performance of Bumdes Management was able to increase the level of economic income of the community, including "Enough". There were 16 people, 8.04%, who stated that the competency, commitment and performance of Bumdes Management was able to increase the level of community economic income, including "Not Good". Likewise, there were 29 people or 14.57% who stated that the competence, commitment and performance of Bumdes Management was able to overcome the economic burden of the village community so that it was able to increase income, including "Not Good".

This research supports the results of research from Ubaidillah & Cahayuni, (2022) which classifies competencies into four types, namely: a) core competencies, namely a set of skills and technology that can direct an organization to produce much higher (disproportionate) value for customers, b) role competencies, namely competency refers to the role or level of position that must be carried out by someone in a team, c) behavioral competency is the basic characteristic needed to do a job, d) functional competency is competency that describes work activities and output, namely the knowledge and skills needed to do a job.

In line with what was stated by (Alkadafi et al., 2021), competency is a combination of skills, knowledge and attitudes that can be observed and applied critically to achieve success. In other words, work competency or work ability includes aspects of knowledge, skills and work attitudes that are in accordance with established work standards.

According to the Decree of the Head of the Civil Service Agency Number: 46A of 2003, it is stated that competence is the ability and characteristics possessed by a Civil Servant in the form of knowledge, skills and behavioral attitudes required in carrying out their office duties, so that the Civil Servant can carry out their duties efficiently. professional, effective and efficient. Furthermore, it is stated that competency standards cover three things, namely: a) Knowledge, namely the facts and figures behind technical aspects; b) Skills, namely the ability to perform tasks at an acceptable level of criteria continuously with the least amount of activity; c) Attitude, which is directed at customers and other people that the person concerned is capable of being in the work environment.

The Influence of Village Government Officials' Commitment on Bumdes Village Community Income in Sinjai Regency.

Hypothesis 4 which has been proposed in this research is that the commitment of village government officials to the village community's income in Sinjai Regency, turns out to be positive and significant, and acceptable. This is demonstrated by the results of the hypothesis construct validation showing that the commitment model is significant for Bumdes Management Performance in Sinjai Regency, with a path coefficient value of 0.222. The CR value (t-count 4.227 and p-value of 0.000) shows that $\mu_1 > \mu_2$ is acceptable.

Based on these results, it can be explained that the better the competence of village officials, the better the BUMDEs will be the income of village communities in Sinjai Regency. These results are also supported by the results of a research questionnaire related to the competency of village government officials consisting of: 1) Income Level, 2) Dependents' Expenses, and 3) Economic Knowledge.

In terms of meaning, commitment is very close to the description of fidelity, which is a person's attitude and behavior in maintaining and maintaining the values and goals of a job or role in an organization. As a person's decision to be faithful and loyal in maintaining their role in a working relationship with other parties.

Commitment is an employee's attitude to remain in the organization and be involved in efforts to achieve the company's mission, values and goals. Both organizational commitment to employees and employee commitment to the organization are very important and necessary in business organizations.

The results of this study support research from Wirsa & Prena (2020) which states that this commitment factor is considered very important because people who have a high commitment to the organization will tend to have a professional attitude and uphold the agreed values. A person's skills will be formed and become professional when a person is persistent and painstaking in repeating the work until they are skilled and can master the problems they face. A person's patience and persistence in carrying out a job and repeating it over and over again is a commitment attitude and behavior. The resulting benefits have an impact on both the individual and the organization. Individually, a person will be professional and know the ins and outs of the problems and solutions to the work being undertaken. Meanwhile, organizations can develop and exist to face various problems and solve problems with the presence of professional people because they have strong commitment. Determined attitude to remain in an organization facing various crises does not fully guarantee that someone will become a professional in the future, if they do not place their role in doing various concrete things related to maintaining and defending the values of the organization.

The Influence of Competence of Village Government Officials on Bumdes Village Community Income Through the Performance of Bumdes Management in Sinjai Regency

Hypothesis 5 that has been proposed in this research is that the competence of village government officials regarding Bumdes village community income through the performance of Bumdes management in Sinjai Regency, turns out to be positive and significant, and acceptable. This is demonstrated by the results of the validation analysis of the hypothesis construct showing that the competency model is significant for the village community income of Bumdes through Bumdes Management performance, with a path coefficient value of 0.258. The CR value (t-count 3.004 and p-value of 0.000) shows that $\mu_1 > \mu_2$ is acceptable.

Based on these results, it can be explained that the better the competence of village officials, the better the BUMDEs will be the income of village communities in Sinjai Regency. These results are also supported by the results of a research questionnaire related to the competency of village government officials consisting of 1) Income Level, 2) Dependents' Expenses, and 3) Economic Knowledge.

According to Pangestu (2020) This Village-Owned Enterprise is very closely related to the community because This business entity is a service provider for the community to involve community in the process of planning, implementing and evaluating utility activities to develop the economy in the village. Managed village potentials well it will increase rural income, thereby creating employment opportunities for people in rural areas by utilizing resources unmanaged nature. Apart from that, it can improve supporting facilities in rural areas to improve community welfare (Kirowati et al., 2018).

Specifically, Village-Owned Enterprises (Bumdes) are one of them Village institutions that operate in the socio-economic sector and function as service providers, especially to rural communities, which is the main focus of This Bumdes is in the business sector in the village. According to (Marlina. 2019), Bumdes is very important considering its role in rural development in developing countries development, of course it is not closely related to the issue of poverty alleviation. According to (Tama & Yanuardi, 2013) From an economic independence perspective, the village economy has institutional alternatives rational and unique, of which the village is often seen as a part small,

underdeveloped and so weak. Therefore, there is a need for an agency that can change the community's perspective regarding the important role of a village in an economy.

According to Wirsa & Prena, (2020) theoretically and empirically, shows that it is in the system Bumdes institutional refers to; (1) Maximum satisfaction as the goal, as well as maximum profits. (2) People tend to think that it is Bumdes is rationally more of a group association, by making it happen social capital as the basis of individual interests and priorities. (3) Structure Bumdes organizations are outside the village government system, so not always stable and efficient in providing services to village residents. (4) Society villages assigned as equipment/management bodies have more motivation and orientation based on non-material, namely respect, social appreciation and politics rather than economics.

Currently, the Ministry of Villages PPDT is encouraging the achievement of Sustainable Development Goals (SDGs) through Permendesa PDPTT Number 13 of 2020 concerning priorities The use of village funds in 2021 was promulgated on September 15 2020. In this Permendesa, the priority use of village funds will encourage the achievement of Sustainable Development Goals (SDGs) or national sustainable development goals. According to (Endah, 2020) priority use of village funds for achieving Village SDGs directed to which; First national economic recovery according to authority village which contains the formation, development and revitalization of Bumdes or Bumdes, providing electricity and developing productive economic businesses. Second directed to national priority programs in accordance with village authority it contains village data collection, potential and resource mapping and development information and communication technology. Tourism village development and strengthening food security and prevention of stunting in villages and inclusive villages. Third directed at adapting to new habits which contain Covid-19 safe villages. The program to accelerate village economic improvement is no longer relied on direction from above. However, it is adjusted to the potential that exists in the village. Participation space, creative space for village communities to develop their potential local. Apart from that, the utilization of village potential must also be linked to existing needs. So that villages can enter as part of the supply chain wider. The Village SDGs that have been determined are, Villages Without Poverty, Villages Without Hunger, Healthy and Prosperous Villages, Village Education Quality, Involvement of Village Women, Villages Deserving of Clean Water and Sanitation, Villages with Clean and Renewable Energy, Equitable Village Economic Growth, Village Infrastructure and Economy According to Needs.

According to Prijanto & Prasetyanto, (2020) the concept of perfecting efforts to improve development Bumdes by having the right cooperation (partnership) capital, can also implemented by Bumdes with village markets in the district area or city, as well as with a wider market coverage if it still exists possibility. The partnership strategy used by Bumdes can be: integrated and intensive partnership. The importance of Bumdes partnerships with institutions others are used as support for the implementation of programs as well activities that have been and are being implemented by the Bumdes.

According to Nurhayati, (2018) The role of Bumdes in improving community welfare includes: (1) identifying village potential, (2) mapping leading businesses villages, (3) building integrated economic centers, and (4) carrying out marketing superior products produced by village businesses. Bumdes is economic institutions lie in capital regulated in policy, where Bumdes capital has a composition of 49% and 51% from the community from the village government. As per Law of the Republic of Indonesia Number 6 In 2014 article 90, that the government, both provincial and regional districts/cities, providing access to capital in the form of grants, technical assistance and market access.

The Influence of Village Government Officials' Commitment on Bumdes Village Community Income Through the Performance of Bumdes Management in Sinjai Regency

Hypothesis 6 which has been proposed in this research is Dependent Burden, it turns out to be positive and significant, and acceptable. This is demonstrated by the results of the hypothesis construct validation analysis showing that the commitment model is significant for village community income through Bumdes Management performance, with a path coefficient value of 0.612. The CR value (t-count 5.937 and p-value of 0.000) shows that $\mu_1 > \mu_2$ is acceptable.

Based on these results, it can be explained that the better the commitment of village officials, the higher the Bumdes income of village communities will be through the performance of Bumdes management in Sinjai Regency. These results are also supported by the results of a research questionnaire related to the competence of village government officials consisting of: The research results of Aziiz, (2019), Yesinia, (2018), Rosyidi, 2(018), and Puspa & Prasetyo, (2020) show that the accountability of village funds is influenced by the internal control system. Meanwhile, Rismawati, (2019) and Pahlawan et al., (2020) stated that the accountability of village funds is not influenced by internal control. The lack of implementing internal controls within the village government has resulted in less than optimal management of village funds in preventing fraud. Village officials need supervision in running the budget so that it is appropriate. Supervision related to budget implementation is carried out by the People's Representative Council (DPRPD). This supervision is expected to help village officials in implementing budget management. It is hoped that this control will encourage village officials not to make deviations in implementing budget management. Indirectly, the accountability of village funds is influenced by the competence of village officials and information technology through the internal control system. Competent village officials will commit minimal violations or carry out fraud related to the management of village funds. Village officials have a significant influence regarding the implementation of internal control orders to prevent fraud. Use of information technology as a means of fulfilling internal control elements relating to the identification and recording of operational and financial information relating to existing internal and external events. As a fulfillment of responsibility, leaders and parties who need it have the right to obtain information related to management, so the internal control system is indirectly influenced by the use of information technology. Research conducted by (Koto, 2019) states that the internal control system cannot be used as a mediation regarding human resource competency and the use of technology on the quality of financial reports

The influence of Bumdes management performance on Bumdes village community income in Sinjai Regency

Hypothesis 7 that has been proposed in this research is that the performance of Bumdes management has an influence on Bumdes village community income in Sinjai Regency, which turns out to be negative and not significant, and is unacceptable. This is shown by the results of the validation of the hypothesis construct showing that the Bumdes Management Performance model is not significant for Bumdes village community income in Sinjai Regency, with a path coefficient value of 1.247 CR value (t-count 8.411 and p-value of 0.700. shows that $H_0 : \mu_1 = \mu_2$, rejected. Based on these results, it can be explained that the performance of Bumdes management has not been able to increase the income of village communities in Sinjai Regency.

Villages are a collection of communities and government administrators that are important in administering the government of the Unitary State of the Republic of Indonesia. Villages as legal community units or public legal entities also have authority, although not as extensive as the authority possessed by

regional governments. Village authority is the village's right to regulate, manage and be responsible for government affairs and the interests of the local community. In administering village government, the village has a more sovereign position and role, a very large and broad position and role in organizing and managing the implementation of government development programs.

In line with this authority, regional governments are expected to be better able to explore financial sources, including to meet the income of village communities, which in turn will also fulfill government financing and development needs in their regions through Regional Original Income (PAD). The demand for increasing PAD is increasingly greater as more and more government authority is delegated to regions accompanied by the transfer of large numbers of personnel, equipment, financing and documentation (P3D) to regions. Potential sources of regional revenue must be explored maximally, but within the corridors of applicable laws and regulations.

One of the strategies of village government officials in increasing community income is through Village-Owned Enterprises, which states that village governments can establish Village-Owned Enterprises (Bumdes). Bumdes is a village business institution managed by the community and village government in an effort to strengthen the village economy and build community social cohesion which is formed based on the needs and potential of the village (Maryunani, 2008 in Jaryono and Tohir, 2019).

Through Bumdes, it is hoped that village community income can increase, which is an illustration of the financial potential of villages in general. Village-owned enterprises emerged as a new approach in efforts to improve the rural economy based on village potential and needs. Bumdes has a work system where Bumdes facilitates all forms of community business and economic activities in an institution or business entity that is managed professionally. Bumdes has the paradigm that all forms of business are from the village, by the village and for the village. This makes community businesses effective and productive where all forms of Village economic efforts can be managed optimally.

The formation of Bumdes is also based on the principles of empowerment, diversity, participation and democracy. These principles are in accordance with the Village situation for community development and community empowerment, where joint community participation is needed to run an advanced and sustainable Village. Bumdes was established based on the initiative of the Village government and/or the community based on deliberation and consensus among village residents by considering the potential of village economic businesses, community economic business units that are managed cooperatively.

Conclusion

1. The contribution of positive attitude dimensions in carrying out their duties, having a good commitment in resolving problems that exist in carrying out their duties, and having the attitude and confidence to advance the village as a form of competence of village government officials in Sinjai Regency, so it can be said that the competence of village officials has a positive and significant effect on the income of village communities in Sinjai Regency.
2. The contribution of the loyalty dimension of village government officials in Sinjai Regency, among others; Having a tendency to act in accordance with the attitude of the object of improving the welfare of the community, prioritizing the achievement of the results they want to obtain, and being skilled and able to master the village community problems they face as a form of commitment from village government officials in Sinjai Regency, so it can be said that the commitment of village government officials has an influence on the village government's income. village in Sinjai Regency.
3. The contribution of the Bumdes dimension is aimed at growing business, including; The profits obtained

- are aimed at improving the welfare of members (capital participants) and the community through village policies, improving the village economy, and the business fields carried out are based on the potential and results of market information as a form of Bumdes management performance in Sinjai Regency so that it can be said that Bumdes management performance has an influence positively and significantly increase the income of village community enterprises in Sinjai Regency
4. There is a contribution from the income dimension, such as being open in upholding the values and goals of village development which are oriented towards the benefit of community life. provides the highest and dominant mediation on the commitment of village government officials to the performance of Bumdes management in Sinjai Regency, so it can be said that the commitment of village government officials influences the performance of Bumdes management in Sinjai Regency
 5. The contribution of the knowledge dimension, such as being able to formulate and implement village development priorities accurately and fairly, has provided the highest and dominant mediation on the competence of village government officials influencing the village community's income through the performance of bumdes management in Sinjai Regency, so it can be said that the competence of village government officials influence on bumdes village community income through the performance of bumdes management in Sinjai Regency
 6. The contribution of dimensions such as having openness where decisions are taken and their implementation is carried out in a manner or mechanism that follows the rules of cooperation has provided the highest and dominant mediation on the commitment of village government officials which influences the village community's income through the performance of Bumdes Management in Sinjai Regency so it can be said that The commitment of village government officials influences the village community's income through the performance of village management in Sinjai Regency

Contribution of Bumdes performance dimensions, such as; Improving the processing of village potential in accordance with community needs and empowering various community business potential in villages has provided the highest and dominant mediation on the performance of bumdes management on village community income in Sinjai Regency.

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