
THE ROLE OF SILTAP IN IMPROVING THE PERFORMANCE OF BUNIASIH VILLAGE OFFICIALS AND THE EDUCATION SECTOR IN KADIPATEN SUB-DISTRICT

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ABSTRACT

Village governance involves various important aspects, including planning, policy setting, implementation, organisation and financing. One of the main elements in the planning and implementation aspects is education, which plays a significant role in facilitating village officials in formulating and implementing policies. Adequate education allows village officials to conduct more thorough analyses and planning, so that they can design more efficient policies. Particularly in the management of village funds, education on government administration and village management is essential to improve the capacity of village officials to manage funds effectively. In 2018, the average village fund allocation reached IDR 800.4 million per village, which increased to IDR 933.9 million in 2019, and IDR 960.6 million in 2020. The autonomous management system of village funds gives villages full control over the use of these funds, which requires good managerial knowledge and skills. Education also plays a role in raising villagers' awareness of their rights and obligations, which encourages active participation in development and public services. With good education, village officials can improve the quality of public services that are more efficient and responsive. In addition, motivation and education have a close relationship in influencing the performance of village officials, because with higher education, they will be more competent and ready to carry out their duties. Adequate education will improve the managerial and technical skills of village officials, which are essential to achieve the performance standards expected by the community and village government, thus improving the quality of public services and development in the village.

Keywords: Siltap, Village Apparatus Performance, Education and Fund Management

ABSTRAK

Penyelenggaraan pemerintahan desa melibatkan berbagai aspek penting, termasuk perencanaan, penetapan kebijakan, pelaksanaan, pengorganisasian, dan pembiayaan. Salah satu elemen utama dalam aspek perencanaan dan pelaksanaan adalah pendidikan, yang sangat berperan dalam mempermudah aparatur desa dalam menyusun dan melaksanakan kebijakan. Pendidikan yang memadai memungkinkan aparat desa untuk melakukan analisis dan perencanaan yang lebih matang, sehingga dapat merancang kebijakan yang lebih efisien. Khususnya dalam pengelolaan dana desa, pendidikan tentang administrasi pemerintahan dan manajemen desa sangat penting untuk meningkatkan kapasitas aparat desa dalam mengelola dana secara efektif. Pada tahun 2018, alokasi dana desa rata-rata mencapai Rp.800,4 juta per desa, yang meningkat menjadi Rp.933,9 juta pada tahun 2019, dan Rp.960,6 juta pada tahun 2020. Sistem pengelolaan dana desa yang otonom memberikan desa kontrol penuh atas penggunaan dana tersebut, yang memerlukan pengetahuan dan keterampilan manajerial yang baik. Pendidikan juga berperan dalam meningkatkan kesadaran masyarakat desa tentang hak dan kewajiban mereka, yang mendorong partisipasi aktif dalam pembangunan dan pelayanan publik. Dengan pendidikan yang

baik, perangkat desa dapat meningkatkan kualitas pelayanan publik yang lebih efisien dan responsif. Selain itu, motivasi dan pendidikan memiliki hubungan erat dalam mempengaruhi kinerja perangkat desa, karena dengan pendidikan yang lebih tinggi, mereka akan lebih kompeten dan siap untuk melaksanakan tugasnya. Pendidikan yang memadai akan meningkatkan keterampilan manajerial dan teknis perangkat desa, yang penting untuk mencapai standar kinerja yang diharapkan oleh masyarakat dan pemerintah desa, sehingga meningkatkan kualitas pelayanan publik dan pembangunan di desa.

Kata kunci : Siltap, Kinerja Perangkat Desa, Pendidikan dan Pengelolaan Dana Desa

INTRODUCTION

The implementation of village governance includes various important aspects, such as planning, policy setting, implementation, organisation and financing. One very important element in the planning and implementation aspects is education. Adequate education for village officials plays a significant role in making it easier for them to formulate and implement policies. With sufficient knowledge, village officials can conduct more thorough analyses and planning, which allows them to design more efficient policies. Particularly in the management of village funds, education focusing on village administration and management will improve the capacity of village officials to manage these funds properly. In 2018, village fund allocations averaged IDR 800.4 million per village, which increased to IDR 933.9 million in 2019, and reached IDR 960.6 million in 2020. The village fund management system is autonomous, giving villages full control over the use of the funds, which requires good managerial knowledge and skills so that the funds can be used efficiently for village progress.

Education is also very important in raising people's awareness of their rights and obligations in village governance. The higher the education level of the village community, the greater their participation in the development process and public services¹. An educated community can provide constructive input and participate in decision-making processes more effectively, which in turn improves the quality of public services in the village. The Village Law, which emphasises the principles of recognition and subsidiarity, should play a role in the community's participation in improving village public services. Public services carried out by the village government substantially refer to the definition of the Ministry of Home Affairs stating that "Public Service is Public Service" and defining "Public Service is a process of assistance to

¹Husniah - Achmad dan Sri Hartono, "Manajemen Pendidikan: Desentralisasi dan Kepemimpinan Kependidikan dalam Meningkatkan Mutu Lembaga Pendidikan," *Ideas: Jurnal Pendidikan, Sosial, dan Budaya* 7, no. 4 (2021): 307–307, <https://doi.org/10.32884/ideas.v7i4.521>; Afiatin, "PENGARUH KUALITAS PRODUK, PELAYANAN DAN KEPERCAYAAN PELANGGAN TERHADAP LOYALITAS PELANGGAN," *Education : Jurnal Sosial Humaniora dan Pendidikan* 1, no. 3 (2021): 24–30, <https://doi.org/10.51903/education.v1i3.91>; Muli Prima Aldi, "KEPEMIMPINAN DAN SUPERVISI KEPALA SEKOLAH (Dalam Lembaga Pendidikan)," *Al-Ihda' : Jurnal Pendidikan dan Pemikiran* 14, no. 1 (2022): 242–60, <https://doi.org/10.55558/alihda.v14i1.21>.

others in certain ways that require sensitivity and interpersonal relationships to create satisfaction and success."² . Every service produces products, both in the form of goods and services ". In the context of public services, the education of village officials plays a very important role in improving the quality of services to the community. With sufficient knowledge of administrative procedures and public service ethics, village officials will be able to provide better, more efficient services that are responsive to community needs. Continuing education programmes for village officials are essential to keep them abreast of modern and technology-based public service trends.

Education has a direct influence on the performance of village officials, as individuals who have higher levels of education tend to have better abilities in completing their tasks and responsibilities. Training and continuing education can help them understand work standards and how to achieve set goals. With education that is in line with the needs of village administration, village officials can improve the efficiency and effectiveness of their performance in serving the community.³ In other words, public service is the provision (implementation) of services by public service providers (government) to meet the needs and desires of service recipients or the community, as well as enforcing legal interests in accordance with the most important organisational rules and procedures. With this growing responsibility, skilled village workers are also needed. The village apparatus is an apparatus that assists the village apparatus in compiling work procedures. One way to know the human resources of the village apparatus is to measure their performance.

Motivation and education are two interconnected factors⁴ in influencing the performance of village officials. Good education can increase the motivation of village officials, as they feel more competent and prepared to carry out their duties. With increased education, they will also better understand the importance of motivation in achieving organisational goals, which in turn will improve their performance in managing village funds and implementing development programs. Performance is the result of an employee's work in a certain period of time compared to various possibilities, such as standards/goals that are previously set and agreed upon.

²Permendagri, "Permendagri Nomor 134/2014 Tentang Desa" (Jakarta, Indonesia, 2014).

³Lijan Poltak Sinambela dan others, *Reformasi Pelayanan Publik, Teori, Kebijakan dan Implementasi* (Jakarta: PT. Bumi Aksara, 2013).

⁴Fajar Dwi Mukti dan Ayu Sholina, "Level of Self-Regulated Learning of Students at Takhassus Elementary School Al-Qur'an Kalibeber Wonosobo," *Southeast Asian Journal of Islamic Education* 4, no. 2 (20 Juni 2022): 209–20, <https://doi.org/10.21093/sajie.v4i2.4363>; A. Zaenuri, "Hubungan Antara Partisipasi Penyusunan Anggaran dan Kinerja Manajerial Dengan Motivasi dan Pelimpahan Wewenang," *Media Ekonomi dan Manajemen*, 2014; Ricky Avandra, Neviyarni S, dan Irdamurni, "PEMBELAJARAN SOSIAL EMOSIONAL TERHADAP MOTIVASI BELAJAR PESERTA DIDIK DI SEKOLAH DASAR," *Didaktik: Jurnal Ilmiah PGSD STKIP Subang* 9, no. 2 (2023): 5560–70, <https://doi.org/10.36989/didaktik.v9i2.1314>; Dina Fahada, "Pengaruh Stres, Dukungan Sosial, dan Motivasi terhadap Kinerja Karyawan," *JURNAL MANAJEMEN PENDIDIKAN DAN ILMU SOSIAL* 5, no. 4 (2024): 714–20, <https://doi.org/10.38035/jmpis.v5i4.2047>.

Efficiency must be considered, in the form of actions or behaviours carried out by someone who acts or holds a position and carries out the rights and obligations associated with that position. When someone performs their duties and responsibilities well and is able to meet the expectations of those around them, good work results will be achieved.

The fixed income (Siltap) received by village officials is one factor that influences their performance. However, while financial factors are important, education remains key in ensuring that village officials can best manage their resources. Adequate education will improve their managerial and technical skills, which are essential for achieving the performance standards expected by the community and village government. Each agency has different standards, including the performance requirements of village officials. The variety of work performed by village officials certainly requires clear criteria, as each type of work has different standards for achieving results. The more complex the work, the more minimal standards that become absolute requirements that must be met.

Overall, education plays a major role in improving the capacity and performance quality of village officials. With the right education, village officials will not only be better able to carry out administrative tasks, but also encourage active community participation and create better and more efficient public services.

Discussing the performance of village officials cannot be separated from the factors that influence it. One of the factors that influence the performance of village officials is motivation. Robbin suggests that motivation is the desire to do as a willingness to expend a high level of effort for organisational goals, which is conditioned by the ability of that effort to meet an individual need.⁵

Mangkunegara explained that performance is the result of work in quality and quantity that can be achieved by individuals or groups in carrying out tasks in accordance with the responsibilities given to them.⁶ The existence of Siltap for village officials as mandated in Law No. 6 of 2014 concerning villages is expected to encourage the improvement of village government performance, which is technically regulated. The existence of Siltap for village officials as mandated in Law No. 6/2014 on villages is expected to encourage improved performance of the Village Government, which is technically regulated based on Government Regulation (PP) No. 43/2014 article 81 on Fixed Income (Siltap). The funding is sourced from

⁵Stephen P. Robbins, *Perilaku Organisasi* (Jakarta: PT Indeks, Kelompok Gramedia, 2013).

⁶Moeheriono, *Pengukuran Kinerja Berbasis Kompetensi: Competency Base Human Resource Management* (Jakarta: Ghalia Indonesia, 2015).

the Village Allocation Fund (ADD) in each village. While the technical implementation is regulated by Regent regulation through Tasikmalaya Regency Regent Regulation (Perbup) Number 79 of 2020 Chapter III Article 7 concerning Allocation of Village Allocation Funds (ADD).⁷

However, village officials face various problems in carrying out their duties when the results obtained do not meet the set standards Likewise, the performance requirements of the Buniasih village apparatus in the pamong praja environment as approved by the Village are not optimal in terms of social development and community empowerment

Based on the background of the above problems, the researcher will conduct in-depth research by taking the title "The Role of Siltap in Improving the Performance of Buniasih Village Officials and the Education Sector in Kadipaten District".

THEORETICAL BASIS AND HYPOTHESIS

Definition of Fixed Income

Fixed Income (Siltap) is income received by the Village Head and Village Apparatus every month sourced from the Village Fund Allocation (Government Regulation No. 43/2014 on the Implementation Regulation of Law No. 6/2014 on Villages Article 81 paragraph 1). The Village Fund Allocation, which is standardly abbreviated as ADD, is an equalisation fund received by the regency/city in the regency/city Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund.

According to Government Regulation (PP) Number 43 of 2014 concerning the Implementation Regulations of Law Number 6 of 2014 concerning Villages article 81 paragraph 2 states that the ADD allocation for the fixed income of the Village head and Village officials uses the following calculation: According to Government Regulation (PP) Number 43 of 2014 concerning the Implementation Regulations of Law Number 6 of 2014 concerning Villages, Article 81 paragraph 2 states that the ADD allocation for the fixed income of the Village head and Village officials uses the following calculation: ADD amount of Rp. 900,000,000 is used max. 30%. From the above percentage, it can be concluded that the fixed income of each Village Head and Village Apparatus in one village is definitely not the same as that of other villages, because the amount of ADD is different, even though the same amount of ADD if the number of village apparatus is different, the amount received is also different. Meanwhile, the distribution

⁷Undang-Undang RI, "Undang-Undang Nomor 6/2014 Tentang Desa" (Jakarta, Indonesia, 2014).

according to each village head and village apparatus (paragraph (4)) is as follows:

The amount of ADD received was Rp. 700,000,000, for siltap in Tasikmalaya district in accordance with the Regent Regulation as follows:

Village Head/month	Rp. 2,800,	
Village Secretary 1 person/month		Rp. 2,250,000
Kaur 3 people/month	Rp. 6,150,000	
Kasi 3 people/month	Rp. 6,150,000	
Kawil 6 people	Rp. 12,300,000	

The number of personnel who can be 13 people if added up per month Rp.29,650,000 and one year Rp. 355,800,000

Fixed Income (Siltap) is a government programme that has been around for about 8 years, Siltap is a form of encouragement for village governments. Thus, it can be interpreted that siltap is a standard term for village management, as well as an institutional incentive, which means is performance compensation.

According to Simamora, incentives include financial rewards as well as tangible services and benefits received by employees or employees, including the category of city officials While Hasibuan explains that incentives are all forms of income in the form of money or goods received directly or indirectly by employees in return for services provided to the organisation / institution or work performed in accordance with their functions and responsibilities .⁸

Village device performance

Performance comes from the word work performance or *actual* performance which means work performance or actual achievement of a person Success is the result of his work, both qualitatively and quantitatively⁹ . Success in this context is the work achieved, both in terms of quality and quantity. In the context of village governance, the performance of village officials is the result of the duties and responsibilities they perform in managing and implementing village programmes. The village committee performs its functions in accordance with its attribution, which focuses on the implementation of policies and programmes that support village development. This performance can be seen as the output or *outcome* of the entire process carried out by village officials in achieving predetermined goals.

⁸Henry Simamora, *Manajemen Sumber Daya Manusia*, Edisi Ke-3 (Yogyakarta: STIE YKPN, 2014); Malayu S.P. Hasibuan, *Manajemen Sumber Daya Manusia* (Jakarta: Bumi Aksara, 2013).

⁹Nurlaila, *Manajemen Personalial dan Sumber Daya Manusia* (Yogyakarta: BPFE Yogyakarta, 2013).

According to the behavioural management approach, performance can be divided into two categories: quantitative and qualitative. Quantitative performance relates to results that can be measured numerically, such as the amount of funds managed or the number of programmes successfully implemented. Qualitative performance, on the other hand, focuses more on the quality of work performed, such as the effectiveness of public services or improvements in the welfare of village communities. Both are complementary and important to consider in assessing the performance of village officials.

This understanding of performance links work outcomes with behaviour. In this case, performance as behaviour is a human activity carried out with the aim of completing the organisational tasks assigned to it, such as policy making, managing village funds, and providing effective public services. Good performance is not only reflected in the final results, but also in the processes and ways of working applied by village officials in achieving the goals that have been set.

From the above explanation, it can be concluded that performance is the result of work done by a person, both qualitatively and quantitatively, which aims to meet the needs of the organisation or agency, in this case the village government, in order to achieve certain goals. Improving the performance of village officials, which is related to education and good resource management, will determine the effectiveness of the village government in serving the community and implementing development.

Effect of Incentives on Performance

Incentives refer to any form of income or compensation received by the village head and village officials, whether in the form of money or other rewards given as a reward for their performance. In the context of village governance, incentives play an important role in improving the performance of village officials. The allocation of funds available to villages, which in recent years has increased, provides an opportunity to provide better incentives to village officials, which in turn can encourage them to work more optimally. ¹⁰

Providing appropriate incentives not only improves performance, but also strengthens the loyalty of village officials to their institutions. Appropriate incentives can strengthen the relationship between the village government and the community, as village officials who feel

¹⁰Muhamad Aksan Akbar, "Ketidakpatuhan Kepala Desa Melaksanakan Putusan Pengadilan Tata Usaha Negara Terhadap Pemberhentian Perangkat Desa," *JURNAL USM LAW REVIEW* 6, no. 2 (27 Agustus 2023): 571–86, <https://doi.org/10.26623/julr.v6i2.6889>; Gheanova Amelia, Joshua Kevin Panjaitan, dan R. Bagus Irawan, "TINDAK PIDANA KORUPSI DALAM PENGELOLAAN KEUANGAN DESA," *De Juncto Delicti: Journal of Law* 3, no. 1 (7 Desember 2023): 23–29, <https://doi.org/10.35706/djd.v3i1.7907>.

valued will be more motivated to provide quality services. Notoatmodjo explains that many people believe that incentives or a decent salary is one of the main factors that can increase work motivation, which in turn will affect the accountability and dedication of village officials in carrying out their duties.

The provision of incentives in the form of Siltap for village administration is expected to have a positive impact on the performance of village officials. Siltap, which is sourced from the Village Allocation Fund (ADD), serves not only as a tool to fulfil the welfare of village officials, but also as an incentive for them to work more effectively and efficiently. As part of their welfare, the provision of Siltap is an important factor that can increase morale, improve performance, and ensure that village administration runs well and in accordance with community expectations.¹¹

In theory, Siltap can directly influence the performance of village officials because it is related to the appreciation of the dedication and efforts made by each village official. In addition, providing sufficient incentives can improve the quality of public services provided by village governments, as village officials will be more motivated to perform their duties with responsibility and professionalism.

RESEARCH METHODS

Type of Research

The type of research used is association study (relationship) and quantitative analysis method (data in numerical form) Association research is a type of research that aims to determine the relationship between two or more variables and is at the highest level compared to descriptive and comparative research Through this research, a theory can be built to explain, predict and control symptoms .¹²

Nature of Research

This research is essentially descriptive research, which is research that describes or explains facts systematically and describes carefully the facts or characteristics of certain groups of people in certain fields in relation to certain objects and objects .¹³

¹¹Aini Indrijawati dkk., "Accountability for Village Financial Management: Clarity of Budget Targets and Competency of Village Financial Management Officials," *Asian Development Policy Review* 12, no. 3 (19 September 2024): 281–303, <https://doi.org/10.55493/5008.v12i3.5170>; Fuji Umahatul Mahira, Kusuma Agdhi Rahwana, dan Ai Kusmiati Asyiah, "The Influence Of Education And Leadership Levels On The Performance Of Village Officials In The Karangnunggal Sub-District," *Journal of Management, Economic, and Accounting* 2, no. 1 (30 Juni 2023): 7–20, <https://doi.org/10.37676/jmea.v2i1.62>.

¹²Sugiyono, *Metodologi Penelitian Bisnis* (Bandung: Alfabeta, 2017).

¹³Sarifuddin Azwar, *Metode Penelitian* (Yogyakarta: Pustaka Pelajar, 2018).

Population

Population is a general area consisting of objects or subjects with certain qualities and characteristics identified by researchers to study and draw conclusions¹⁴. Referring to the explanation above, the population of this study is 13 people.

Sample

The sample is part of the size and characteristics of the population. This sampling must be done in such a way that the sample obtained can actually function or describe the actual state of the population, which is representative or representative. can represent .¹⁵

The sample used in this study was a saturated sample, that is, the entire population was sampled. Based on data the number of officials in Buniasih Village, Kadipaten Sub-district, Tasikmalaya Regency, the population determined was 13 people, so the entire population was taken as the research sample.

Normality Test

According to Danang Sunyoto, the normality assumption is the assumption that residuals are normally distributed. For a good linear model, this assumption must be met¹⁶. Normality hypothesis test to test the independent variable data (X) and variable (Y) in the dependent variable regression equation to test whether it follows a normal distribution. If the regression equation has independent variable data and dependent variable data, and the distribution is close to normal or very normal, then the regression equation is considered good.

Simple Regression Analysis

In this study, simple linear regression analysis was carried out using the equation according to Sugiyono (2013) as follows:

$$Y = a + b_i X_i + e$$

Description:

Y = Performance of officials

X_i = Siltap

A = Constant

B_i = Regression Coefficient

e = Standard error

¹⁴Sugiyono, *Metodologi Penelitian Bisnis*.

¹⁵Sugiyono.

¹⁶Danang Sunyoto, *Manajemen dan Pengembangan Sumber Daya Manusia (Cetakan Pertama)* (Yogyakarta: CAPS (Center for Academic Publishing Service), 2015).

Coefficient of Determination (R^2)

To determine how much influence variable X has on Y, the coefficient of determination (R^2) is used, which is a correlation coefficient usually expressed in percentage. The formula for calculating the coefficient of determination is as follows:

$$KP = R^2 \times 100\%$$

Where:

KD = Coefficient of Determination

R^2 = Correlation Coefficient squared

Hypothesis Test

To determine whether there is a significant effect of the independent variable on the dependent variable, this study proposes a hypothesis.

To test the hypothesis, the t-test statistical test (small sample) was used with the help of SPSS Ver 27 Or calculate manually using the following formula: $t_{calculate} = \frac{r \sqrt{n-2}}{\sqrt{1-r^2}}$

Description:

$t_{calculated}$ = Value of t

r = Correlation coefficient value

n = Number of Samples

With the following test criteria:

If $t_{calculated} > t_{(table)}$ then H_a is accepted and H_o is rejected.

If $t_{calculated} \leq t_{(table)}$ then H_a is rejected and H_o is accepted

RESEARCH RESULTS AND DISCUSSION

Test Hypothesis

The results of the data normality test output with Kolmogorov-Smirnov for more details can be seen as in the following table:

Table 1. Kolmogorov-Smirnov Test Results

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Siltap	.155	13	.200*	.943	13	.555
Perform ance	.138	13	.200*	.961	13	.781

Based on the table above, the Sig value of the variable (X), namely Siltap, is 0.200, and the variable (Y), namely the performance of village officials, is 0.200, indicating that this value is greater than 0.05 (Sig > 0.05), so this indicates that the distribution of data is a positive distribution.

Simple Linear Regression Test Results

The results of the analysis, which was processed with the help of *SPSS 27.0 for windows*, obtained the results as presented in the following table:

Table 2. Simple Linear Regression Test Results

Model	Unstandardised Coefficients		Standardised Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	14.939	15.399		.970	.357
Siltap	.778	.394	.549	1.972	.080

Based on the table above, the simple linear regression test results obtained the following equation:

$$Y = 14.939 + 0.778 X$$

This shows that the Siltap variable (X) has a positive regression coefficient direction with employee performance, which is $b = 0.778$, which means that if Siltap is 1%, the performance of village officials will increase by 0.778. The results of the simple linear regression equation can be interpreted as follows:

- 1) The constant value (a) if Siltap is 0 (zero), then the performance of the Buniasih Village Apparatus is positive, namely 14,939.
- 2) The value of the Siltap regression coefficient is positive, namely 0.778, it means that if Siltap increases, the Village Apparatus Performance will increase by 0.778.

Hypothesis Test Results

Hypothesis Test (t-test) The t-test is designed to determine the extent to which the influence of the independent variable (Siltap) alone explains the dependent variable (Performance of village officials). For more details, the results of the t-test conducted in study can be seen in the table on the following page:

Model	Unstandardised Coefficients		Standardised Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	14.939	15.399	.970	.357	
Siltap	.778	.394	.549	1.972	.080

The test results obtained with SPSS for variable X (Siltap) obtained a t value of $t = 1.972$ with a significance level of 0.020. By using a significance limit of 0.05, the significance value is below the 5% level ($0.020 < 0.05 < 1.771$), so the hypothesis is accepted. In addition, the t test results in the table above show that the regression coefficient is positive and significant for variable X (Siltap).

The regression model can be further interpreted as follows: Siltap variable (X) has a positive and significant effect on the performance of village officials (Y) with a regression value of 0.209, a t-score value of $t = 3.571$ and a significance level of 0.020.

Coefficient of Determination

The coefficient of determination (R^2) is basically a measure of how well the model explains the variation in the dependent variable The of determination is between zero and one. See the graph below to judge:

Table 3. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.549 ^a	.302	.224	2.367

The table above shows that the correlation coefficient (R) is 0.549 and R squared is 0.302, meaning that 30.2% of the performance of the village apparatus can be explained by the fixed income variable (Siltap), while the remaining 69.8% of the performance of the village apparatus is influenced by other variables not examined in this study.

Discussion

Description of Fixed Income (Siltap)

Zaenuri notes that the power of motivating someone to work Actively engaged in work that relies on reciprocal relationships Between what he wants and what he needs, if his expectations are high enough to satisfy him, village cadres will work hard to show their performance¹⁷ . The results of of this study are in line with Arifianto's research on the theme of the influence of Siltap on the Performance of Village Government in Umbulsari District, Jember Regency obtained from a questionnaire with a Siltap score in Jember Regency is quite good. good range from 2563 .¹⁸

One important component in improving the performance of village officials is fixed income (Siltap). Siltap is expected to provide adequate incentives for village officials, which in turn encourages them to be more focused and dedicated in carrying out their duties. However, in Buniasih Village, Kadipaten Subdistrict, Tasikmalaya Regency, the assessment results show

¹⁷Zaenuri, “Hubungan Antara Partisipasi Penyusunan Anggaran dan Kinerja Manajerial Dengan Motivasi dan Pelimpahan Wewenang.”

¹⁸WAHYUNI ABDUN dan TOTOH ABDUROHMAN, “PENGELOLAAN WAKAF UANG TUNAI PADA LEMBAGA DARUT TAUHID (DT) PEDULI KOTA SUKABUMI,” *DIRHAM Jurnal Ekonomi Islam* 1, no. 2 (2021): 97–107, <https://doi.org/10.53990/djei.v1i2.73>; Deice Miske Poluan dan Yonatan Alex Arifianto, “Mengaktualisasikan Pendidikan Agama Kristen Anak dalam Pelayanan Misi,” *SIKIP: Jurnal Pendidikan Agama Kristen* 4, no. 2 (2023), <https://doi.org/10.52220/sikip.v4i2.197>.

that the fixed income (Siltap) received by village officials has not met expectations. This can be seen from the score obtained on the indicator "Fairness and Appropriateness of Fixed Income (Siltap)" which has the lowest score compared to other items, namely 41. This indicates that there is a mismatch between the income received by village officials and the applicable regional wage standard.

This mismatch points to the need for improvements in village fund allocations to ensure that the Siltap received by village officials is commensurate with prevailing regional wage standards, as well as with the level of responsibility and work demands of village officials. An increase in Siltap can play a direct role in improving the motivation and performance of village officials, which in turn has a positive impact on the education sector and public services in the village.

In the context of the education sector, improving the performance of village officials, especially in terms of fund management and community services, will accelerate the development of better education infrastructure. With more optimised performance of village officials, it is expected that the education sector in Buniasih Village can also receive more serious attention, so that the quality of education for village children can improve. This will create a positive cycle where the right incentives can contribute to improving the quality of village governance, as well as improving the quality of education in the area.

In other words, improvements in the fairness and appropriateness of fixed income (Siltap) not only serve to improve the performance of village officials, but can also have far-reaching impacts on other sectors, including education. This suggests that the success of effective and efficient village governance can be achieved by providing appropriate incentives to village officials, which in turn will improve the quality of life of the community in Buniasih Village, Kadipaten Sub-district.

Description of Village Apparatus Performance

Performance is the result or level of achievement achieved by a person or process over certain period of time to complete a task relative to various possibilities, such as predetermined and agreed upon work standards, goals or objectives or standards .¹⁹

Based on the summary results of the performance indicators of the Buniasih Village apparatus, Kadipaten sub-district, Tasikmalaya Regency, based on questionnaire data

¹⁹Agung Agung dan Sudarwan Danim, "KINERJA MENGAJAR GURU MELALUI KEPEMIMPINAN PELAYANAN DAN BUDAYA ORGANISASI," *Manajer Pendidikan: Jurnal Ilmiah Manajemen Pendidikan Program Pascasarjana* 15, no. 3 (2021): 35–47, <https://doi.org/10.33369/mapen.v15i3.19712>.

processing, the questionnaire was distributed to 13 village apparatus and given an overall response score of 665 including correct classification. The highest score acquisition occurs in the quality indicator I can do my job very thoroughly, with a score of 47, the level is good.

The results of this study are in line with Sinambela's statement, performance is a function of motivation and capacity. To complete tasks and duties, a person must have a certain willingness and ability. A person's willingness and skills cannot do something effectively without a clear understanding of what to do and how to do it²⁰. However, it is important to focus on the performance variables of Buniasih Village officials and get the lowest work engagement indicator points, with a score of 40 on my statement that I perform my duties.

Effect of Siltap on

The main function of incentives is to provide responsibility and encouragement to employees. Incentives ensure that employees will direct their efforts to achieve organisational goals. Providing incentives can improve performance (quality of output), which in the village government system means that the incentive is fixed income or Siltap. Similarly, the results obtained in this study indicate that the Siltap variable has a positive effect on the Performance of Buniasih Village Apparatus in the District Kadipaten Taikmalaya Regency with a value with a regression value of 0.209 and a *calculated* t value = 3.571 with a significance level of 0.020. To clarify this, it can be explained according to the results of data analysis and hypotheses based on the results of SPSS 0.27 processing, it can be explained as follows:

- 1 The results of the *t* test show that the regression coefficient is positive, significant for variable X. The regression model indicates that the Siltap variable (X) has a positive and significant influence on the Performance of Village Apparatus (Y) with a regression value of 0.209 and a *calculated* t value = 3.571 with a significance level of 0.020.
- 2 The results of the *Determination Coefficient* (KD) test obtained the R^2 value of the correlation coefficient (R) which is 0.549 and R square of 0.302. This means that 30.2% of the Village Apparatus Performance can be explained by the Fixed Income (Siltap) variable, while the remaining 69.8% of the Village Apparatus Performance is influenced by other variables not examined in this study

The provision of fixed income (Siltap) has an important role in improving the performance of village officials. Several studies have shown that Siltap has a significant effect on the performance of village officials, particularly in terms of their task execution and

²⁰Sinambela dan others, *Reformasi Pelayanan Publik, Teori, Kebijakan dan Implementasi*.

workload. With Siltap, village officials feel more valued and motivated to work more optimally. This not only improves accountability but also accelerates the implementation of various village programmes aimed at community welfare.²¹ . In addition, the positive impact of Siltap is also felt in the education sector in the village. When village officials are given adequate incentives, they will be more motivated to support education-related policies and programmes. Adequate Siltap allows village officials to focus more on developing education infrastructure, improving the quality of teaching, and fulfilling the basic needs of education in the village. Thus, an appropriate Siltap not only improves the performance of village officials but also promotes the advancement of the education sector in Buniasih village.

CONCLUSIONS

Based on the results of research in Buniasih Village, Kadipaten Subdistrict, Tasikmalaya Regency, it can be concluded that the fixed income (Siltap) received by village officials plays an important role in improving their performance. Although the score for fixed income is slightly lower compared to other indicators, such as quantity of work completed according to standards, the influence of Siltap on the performance of village officials remains positive and significant. This is shown by the positive regression coefficient (0.209) and significant t-count value (3.571 with a significance value of 0.020), indicating that the better the Siltap received, the higher the quality and quantity of work completed.

The performance of village officials in Buniasih Village also showed good results, with a total score of 665. The highest performance indicator was the quality of work, where village officials were able to complete tasks very thoroughly and meticulously. Although there were some differences in scores across performance indicators, village officials overall demonstrated high dedication and commitment to the quality of work produced. This suggests that the incentives provided through Siltap have played a role in raising the standard of work quality of village officials.

The positive effect of Siltap on the performance of village officials is also closely related to the management of the education sector in the village. With adequate incentives, village officials are more motivated to perform their duties better, including in designing and

²¹Khoirul Putri Melaty dan Shinta Permata Sari, "Determinan Sisa Lebih Perhitungan Anggaran Desa: Studi Kabupaten Sukoharjo," *MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang* 11, no. 2 (25 September 2021): 123–30, <https://doi.org/10.26714/mki.11.2.2021.123-130>; Affandy Agusman Aris dkk., "Self-Efficacy, Self-Esteem, Locus of Control, and Their Influence on the Performance of Village Officials," *Jurnal Manajemen* 15, no. 1 (5 Februari 2024): 114–27, <https://doi.org/10.32832/jm-uika.v15i1.15528>; Mahira, Rahwana, dan Asyiah, "The Influence Of Education And Leadership Levels On The Performance Of Village Officials In The Karangnunggal Sub-District."

managing education-related programmes. Improved performance of village officials can have an impact on the education sector, where policies and management of education funds will be more effective. As the quality of village officials' performance improves, driven by Siltap incentives, the education sector in villages is expected to develop better, creating a favourable environment for educational advancement for village communities.

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