

UDC 332

VILLAGE FUND MANAGEMENT FOR COMMUNITY WELFARE IN LABUHAN BADAS DISTRICT OF SUMBAWA REGENCY, INDONESIA

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ABSTRACT

The management of village funds is expected to bring about change for the progress of the village by involving community participation, increasing the intellectual capital of the village apparatus and the role of the government so as to improve the welfare of the community. This study aims to analyze Village Fund Management for Community Welfare in Labuhan Badas District, Sumbawa Regency. The location of this research is in Labuhan Sumbawa Village, Karang Dima Village, Labuhan Badas Village, Sebotok Village, Bajo Bungin Village, Bajo Medang Village, Bugis Village and Medang Village in Labuhan Badas District, Sumbawa Regency. The sample in this study amounted to 102 respondents. Data collection methods used include questionnaires and in-depth interviews. This study uses descriptive analysis and uses Structural Equation Analysis (SEM) with Partial Least Square PLS and Path alternatives. The results of the analysis show that 1) Community Participation, Intellectual Capital and the Role of the Government have a positive and significant impact on Village Fund Management in Labuhan Badas District, Sumbawa Regency. 2) Community Participation, Intellectual Capital, Role of Government and Management of Village Funds directly have no significant effect on the welfare of the community in Labuhan Badas District, Sumbawa Regency. 3) Community Participation, Intellectual Capital and the Role of the Government have an indirect and significant effect on Community Welfare through Village Fund Management in Labuhan Badas District, Sumbawa Regency.

KEY WORDS

Community participation, intellectual capital, government role, village fund management, community welfare.

Village development needs to be improved by empowering the local economy, creating local transportation access to growth areas and accelerating the fulfillment of basic infrastructure. The purpose of developing rural areas is to realize community independence and create independent and sustainable villages that have social, economic and ecological resilience, as well as strengthening the linkage of urban-rural economic activities. As a form of state recognition of the village, especially in order to clarify the function and authority of the village and strengthen the position of the village and village communities as development subjects, a village structuring and regulation policy is needed which is realized by the birth of Law Number 6 of 2014 concerning Villages. Law Number 6 of 2014 mandates the Government to allocate Village Funds. The Village Fund is budgeted annually in the APBN which is given to each village as a source of village income. This policy simultaneously integrates and optimizes all existing budget allocation schemes from the Government to villages (Village Fund Pocket Book, 2017).

Various problems arose from the implementation of the village fund policy in 2016 as there was an unpreparedness of the human resources of village officials in managing village funds. Based on the evaluation of the Ministry of Villages regarding the implementation of village funds in 2015 there were several problems that arose as a result of the unpreparedness of village officials in managing village funds, resulting in delays in absorption and low realization of village fund distribution from districts/cities caused by several problems including (1) Some regions have to change the determination of the allocation of village funds per village because the number of villages is different from that stipulated in the Regulation of the Minister of Home Affairs; (2) Some regions added requirements for

channeling village funds from the RKUD to the village treasury account, in the form of RPJMDes and RKPDes documents, which made it more difficult for villages to immediately receive village funds; (3) Some regions examine the village fund accountability document as a condition for the distribution of stages; (4) There are regions that have not dared to channel village funds and some villages have not dared to use village funds because there are no village assistants; (5) The village apparatus is worried that they will be caught in a legal case because of an administrative error.

The Village Fund as a source of village income, its management is carried out within the framework of Village Finance management. Village finances are managed based on transparent, accountable, participatory principles, and are carried out in a tertif and disciplined manner. Various problems of village fund policies as the implementation of the government's vision to build from the periphery are also not supported by the conditions of various policies at the central government level so that the vision of building from the periphery is influenced by several conditions of economic development performance caused by institutional problems that have not been improved. Some of these institutional problems are related to institutional and institutional performance that have not yet achieved encouraging achievements at the world level. Sumbawa Regency is the only district in NTB Province that has experienced a decline in the allocation of Village Funds from the central government. Meanwhile, the number of poor people in NTB Province is Sumbawa Regency, which ranks second. Based on BPS data from Sumbawa Regency, the population projection in 2017 is that the population of Sumbawa Regency is 449 thousand people and the poor population of Sumbawa Regency is 68.7 thousand people. This means that until 2017 there are still 15.31 percent of poor people in Sumbawa Regency, and when compared to the situation in 2016 there was a decrease of 0.81 percent. The poverty depth index (P1) in Sumbawa is 2.60 percent, still below the P1 NTB at 3.13 percent. Then the Sumbawa Poverty Severity Index (P2) of 0.63 percent is still below the NTB Province's P2 of 0.85 percent. With a poverty line of Rp. 300,643, - per capita per month means that to be categorized as non-poor, a household in Sumbawa must be able to reach expenditures of more than 1.2 million a month (assuming one household consists of 4 people). This can be seen from the data from BAPPENAS NTB Province in 2016:

Table 1 – Total Population and Poverty Rates in Five Regencies/Cities on Sumbawa Island, 2019

Regency/City	Number of Poor Population (people)
West Sumbawa	20.110
Sumbawa	71.040
Dompu	32.760
Bima	72.206
Bima City	15.420

Source: BPS, 2019.

Based on the number of people, the highest poverty rate is in Bima Regency (72.206 people) followed by Sumbawa, Dompu, West Sumbawa and Bima City. The poverty rate in Sumbawa is generally lower than the average poverty rate for the Province of NTB. In this case, we can also see the Human Development Index which is shown in Figure 1.

The Human Development Index is an index of achieving basic human development capabilities that is built through a three-dimensional approach, namely a long and healthy life, knowledge, and a decent life. In general, in the last seven years, the development of Sumbawa Regency's HDI shows an increasing trend and tends to catch up with provincial figures. Sumbawa Regency's HDI increased from 60.93 in 2010 to 65.84 in 2017. During the 2010 - 2017, Sumbawa Regency's HDI grew 8.06 percent with a moderate HDI achievement status. During the last three years, Sumbawa Regency's HDI growth rate has been above the provincial growth rate. In 2017, Sumbawa Regency was 1.46 percent, while the provincial rate was only 1.17 percent.

The Village Fund received by Sumbawa Regency decreased from Rp. 129.3 billion in 2017 to Rp. 123.9 Billion in 2018. This means that there are around 6 Billion reduced. So far,

the decline is thought to be due to the low participation of the community in supporting the village government in managing the Village Fund in their respective villages, the low knowledge of the village apparatus in administrative management and reporting and the planning process in the use of the Village Fund. This decrease in Village Fund receipts is listed in the Attachment to the Presidential Regulation which regulates Village Funds.

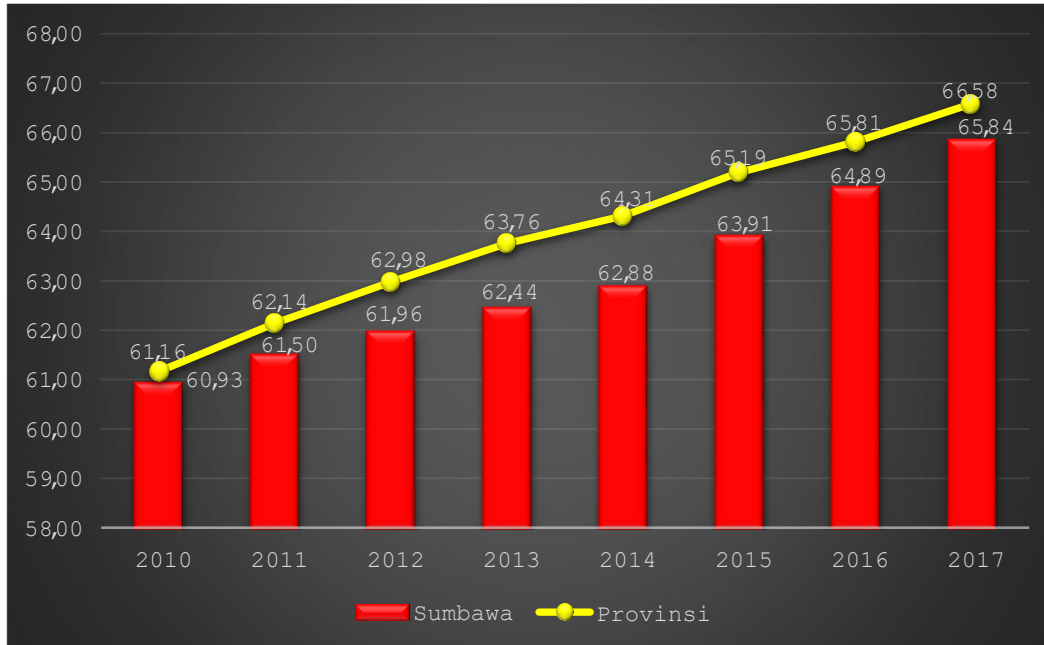


Figure 1 – The Human Development Index (HDI) of Sumbawa Regency and NTB Province 2010 – 2017 (Source: Sumbawa Regency in 2018 figures)

Based on information from the Head of the Sumbawa Regency Village Community Empowerment Service, Labuhan Badas District is the District that is considered the most problematic in the Village Fund management process. Both from community involvement in the management of village funds, the readiness of village officials in completing administrative processes and collaboration with other parties such as LPM. Of the 24 sub-districts in Sumbawa Regency, Labuhan Badas sub-district is the sub-district with the number of villages that have the most population, which is around 33,967 people with a poor population of around 2095 people. In terms of receiving village funds, the Labuhan Badas sub-district is less than several other sub-districts which have a smaller population than the Labuhan Badas sub-district (PMK 50/2017). This is evidenced by data from the BPS Sumbawa Regency in 2018.

Village development must prioritize togetherness, kinship, and mutual cooperation to achieve peace and social justice. Therefore, village community development and empowerment activities that are funded by the village must be ensured to include village communities from planning, organizing, implementing, and supervising. The implementation of village development must be in accordance with the plans in the planning process and the community, together with government officials are also entitled to know and supervise the course of village development (Faizatul, Choirul, Ike, 2015).

According to Yanhar (2018), Village Fund Allocation has a positive effect on infrastructure and has a significant impact on regional development growth and village development. According to Siti (2019), the test results show that there is a significant difference in physical development and community welfare between before the Village Fund and after the Village Fund was given. These results indicate that the provision of village funds by the government has an impact on physical development and community welfare.

METHODS OF RESEARCH

This research was conducted in Labuhan Badas sub-district, Sumbawa Regency which consists of seven villages, namely; Labuhan Sumbawa Village, Karang Dima, Bajo Medang, Labuhan Bajo, Labuhan Aji, Sebotok, Bugis Medang.

The type of data used in this study is primary data, which is directly obtained from respondents, in this case the community in Labuhan Sumbawa Village, Karang Dima, Bajo Medang, Labuhan Bajo, Labuhan Aji, Sebotok, Bugis Medang who were sampled in this study using a questionnaire. Meanwhile, secondary data, such as population and general description of the research area, were obtained from agencies/institutions.

There are 5 variables in this study, community participation (X1), Intellectual Capital (X2), Government Role (X3) as independent variables, while Village Fund Management (Y1), and Community Welfare (Y2) as dependent variables.

The population in the study is the number of people in seven villages, namely the Villages of Labuhan Sumbawa, Karang Dima, Bajo Medang, Labuhan Bajo, Labuhan Aji, Sebotok, Bugis Medang as many as 137 people. Sampling using Random Sampling technique with a total sample of 102 respondents based on the Slovin formula. Definition of Variable Identification:

1. The Community Participation Variable (X1) is formed by 3 indicators with 3 questions measured on a 1-5 branch scale. Details of each indicator of Community Participation (X1) namely, indicators of Budgeting (X1.1), mutual cooperation (X1.2) and Monitoring indicators (X1.3);
2. The Intellectual Capital Variable (X2) is formed by 3 indicators with 3 questions measured on a 1-5 branch scale. Details of each Intellectual Capital indicator (X2) namely, the Competency indicator (X2.1), Organizational Commitment (X2.2) and the Supervisor indicator (X2.3);
3. The Government Role Variable (X3) is formed by 3 indicators with 3 questions measured on a 1-5 branch scale. Details of each Government Role indicator (X3) namely, Regulator indicator (X3.1), Stabilator (X3.2) and innovator indicator (X3.3);
4. The Village Fund Management variable (Y1) is formed by 3 indicators with 3 questions measured on a 1-5 branch scale. Details of each Intellectual Capital indicator (Y1), namely, basic needs program indicators (Y1.1), political and governance programs (Y1.2) and program indicators in the economic sector (Y1.3);
5. The Community Welfare Variable (Y2) is formed by 3 indicators with 3 questions measured on a 1-5 branch scale. Details of each indicator of Community Welfare (Y2), namely, education level indicator (Y2.1), health degree (Y1.2) and health facility indicator (Y1.3).

This study conducted an instrument test to determine whether the research instrument had been correctly understood by the respondents by means of a reliability test and a validity test. Researchers can use SPSS software to perform Cronbach Alpha reliability tests and use the concept of validity testing by utilizing factor analysis from Kaiser-Meyer-Olkin (KMO) as recommended by Tabachnick and Field in Sudjana Budhi (2016). Based on the KMO analysis, researchers can obtain the feasibility of validity. If the results of the analysis get a KMO value of at least or more than 0.70, it is stated that the distribution of categorical data comes from the multivariate normal distribution. While the distribution of categorical data is said to be reliable if it is obtained that the lowest Cronbach Alpha has a value of 0.60, it can be stated that categorical data has a reliable data distribution (Hair et al, 2010). This study uses the SEM (Structural Equation Model) model analysis technique with Smart PLS (Partial Least Square) software which is usually used to test the form of the causal model (Hair et al, 2010). PLS SEM analysis is divided into 2 stages, namely, the measurement model (outer model) and (2) structural model (inner model).

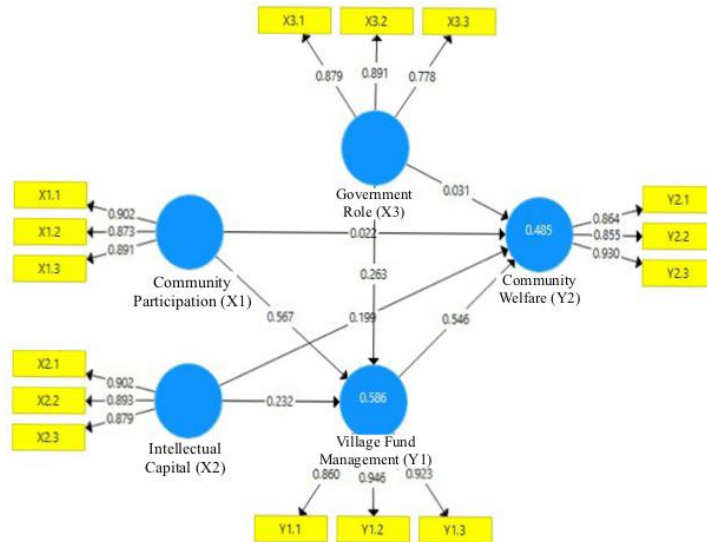
To assess the validity and reliability of the model using the evaluation of the measurement model. The reflective measurement model can be tested through convergent validity, discriminatory validity, composite reliability and Cronbach alpha tests (Chin in Ghozali, 2011). If significant test results are obtained, then the indicator can be used as a

measuring tool for latent variables.

The value of the coefficient of determination (R2) is used to see the effect of certain exogenous latent variables on endogenous latent variables (Chin in Ghozali, 2011). Furthermore, with the bootstrap method to see the effect between variables.

RESULTS AND DISCUSSION

The results of the PLS test using a significance level of 5% obtained the following results:



The loading factor value of each indicator from the convergent validity test can be seen in Table 4.

Table 2 – Covergent Validity Test Result

	X1	X2	X3	Y1	Y2
X1.1	0.902				
X1.2	0.873				
X1.3	0.891				
X2.1		0.902			
X2.2		0.893			
X2.3		0.879			
X3.1			0.879		
X3.2			0.891		
X3.3			0.778		
Y1.1				0.860	
Y1.2				0.946	
Y1.3				0.923	
Y2.1					0.864
Y2.2					0.855
Y2.3					0.930

Source: Data Processed, 2021.

The complete results of the convergence test after the revision are presented in Table 2 Based on Table 5.9 it can be seen that all indicators in the construct of Community Participation (X1) Intellectual Capital (X2) Government Role X3), Village Fund Management (Y1) and Community Welfare (Y2) are statistically significant with the calculated t value is greater than 1.96 with p value less than 0.05 and 0.01. Likewise, the loading values are all above 0.50, which means that the constructs made have met the convergent validity requirements.

The rehabilitation of an instrument shows the stability and consistency of an instrument

to measure a concept or a variable (Cooper and Schindler, 2006). Rehabilitation can be measured by looking at Cronbach's Alpha and Composite Reliability. Cronbach's Alpha measures the lower limit of the rehabilitation value of a construct, whereas Composite Reliability measures the actual value of the rehabilitation of a construct (Chin and Gopal in Salisbury et al, 2002). Role of thumb the value of Cronbach's Alpha or Composite Reliability must be greater than 0.7, but if the results obtained are close to 0.7 (such as 0.6), it is still acceptable in exploratory studies (Hair et al, 2010). 2006). The results of the construct rehabilitation test can be seen in Table 5.10 which shows the value of Cronbach's Alpha and Composite Reliability and each construct whose value is greater than or close to 0.70 so it can be said that the gauge used in this study is reliable.

Table 3 – Value of Cronbach Alpha and Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability
Community Participation (X1)	0.869	0.790
Intellectual Capital (X2)	0.871	0.794
Government Role (X3)	0.749	0.624
Village Fund Management (Y1)	0.895	0.828
Community Welfare (Y2)	0.859	0.781

Source: Data Processed, 2021.

To find out the direct influence between variables, it can be seen and the results of the analysis of the path coefficients values are shown in Table 4.

Table 4 – Path Coefficient

	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Information
X1 -> Y1	0.567	0.056	10.187	0.000	Significant
X2 -> Y1	0.232	0.098	2.379	0.018	Significant
X3 -> Y1	0.263	0.074	3.539	0.000	Significant
X1 -> Y2	0.022	0.141	0.158	0.874	nonsignificant
X2 -> Y2	0.199	0.107	1.860	0.063	Significant
X3 -> Y2	0.031	0.075	0.405	0.685	nonsignificant
Y1 -> Y2	0.546	0.147	3.720	0.000	Significant

Source: Data Processed, 2021.

Direct Influence of Community Participation, Intellectual Capital, Role of Government, and Management of Village Funds on Community Welfare

Based on the results of research and data analysis, directly community participation, intellectual capital and the role of the government have no significant effect on community welfare in Labuhan Badas District, Sumbawa Regency, but the management of village funds has a positive and significant impact on community welfare in Labuhan Badas District, Sumbawa Regency. . This means that the better community participation, intellectual capital, the role of government and village fund management, the better the welfare of the community in Labuhan Badas District, Sumbawa Regency. Bintoro Tjokmidjojo defines community participation as: a) involvement in determining development directions, strategies and policies carried out by the government; b) involvement in carrying out burdens and responsibilities in the form of donations in the mobilization of development financing, harmonious productive activities, social supervision over the course of development, and others; c) involvement in reaping the results and benefits of development equitably (Susantyo, 2007:15). Then Soetomo said that community participation is a role where there is development to lead to an increase in the standard of living of the community (Soetomo, 2012: 116). Therefore, community participation in the rural environment, especially in the management of village funds, is a manifestation of the community's role in supporting social change through reciprocal relationships between village communities. Effective management of village funds for village development requires the involvement (participation) of the community itself. So that in addition to effective development, there will also be an increase in welfare for the community. A prosperous society is one of the achievements of development success. Welfare in general does not only refer to the level of economic well-

being, but also involves all aspects of life or the social environment (Albert and Hannel, 1999). Intellectual capital in the form of quality Human Resources (HR) determines the level of success of development. Low quality resources will hinder a person's ability to build communication so that it becomes an obstacle in supporting development (Arun and Clark, 1999). The government through policies that are made and implemented has efforts to realize the welfare of the community, but these policies certainly cannot be directly directed to improve people's living standards, especially related to improving people's welfare. The government in this case certainly cannot directly provide assistance in the form of money to the community. The government can only facilitate community welfare through the management of village funds. The form of village fund management can be done by providing basic, economic, social and environmental infrastructure facilities. On the other hand, the government can also provide in the form of providing access, awareness, participation and capital. All of these things, of course, must involve the community, so that the community can participate in managing the various potentials that may be developed.

Indirect Effects of Community Participation, Intellectual Capital, Government's Role on Community Welfare through Village Fund Management

Based on the results of research and data analysis, it shows that community participation, intellectual capital and the role of the government have an indirect and significant effect on the welfare of the community through the management of village funds in Labuhan Badas District, Sumbawa Regency. the better the community participation, intellectual capital, the role of the government and the management of village funds, the better the welfare of the community in Labuhan Badas District, Sumbawa Regency. Community participation in managing village funds through the use of village funds is expected to reduce development differences between villages and cities. Development is expected to improve the welfare of the community, where development is required to make the community the subject of development in managing village funds. For this reason, participation from every element of society is needed so that development is in accordance with the needs of the community (Satria Mentari Tumbel, 2019). The role of the government in providing village funds to improve community welfare is very important, for example in infrastructure development and community empowerment, the government prioritizes labor from the community itself so that the community can get income, and there must also be equality in distributing workers in village development. The Village Fund can also create job opportunities, provide good job opportunities, either directly or indirectly, can increase development in the village, and increase community income. So that the Village Fund can be useful in improving the welfare of the people in Indonesia (Yevi. 2019).

CONCLUSION

Based on the results of data analysis and discussion, it can be concluded as follows:

- 1) Community participation, intellectual capital and the role of the government have a positive and significant effect on village fund management in Labuhan Badas sub-district, Sumbawa Regency;
- 2) Community participation, intellectual capital and the role of government have a positive effect and significant to the welfare of the community in the Labuhan Badas sub-district, Sumbawa Regency;
- 3) Community participation, intellectual capital, the role of the government and the management of village funds have a positive and significant impact on the welfare of the community in the Labuhan Badas sub-district, Sumbawa Regency;
- 4) Community participation, intellectual capital and the role of the government positive and significant effect on the welfare of the community through the management of village funds in the Labuhan Badas sub-district, Sumbawa Regency. Village officials are expected to be more open in managing village funds and to strengthen collaboration with the community in Labuhan Badas District, Sumbawa Regency. 6 of 2014 and Permendagri No. 113 of 2014 concerning Village Financial Management. The community is expected to be more active in participating in the management of village funds, such as making material and formal donations in assisting the village government and the government in managing village funds.

The government is expected to further increase its role in supervising the management of village funds so that village officials can manage village funds in a structured and systematic manner. The district government and sub-district government are expected to optimize further in providing training to village officials so that the training is able to improve the abilities or skills of village officials in various aspects, especially in managing village funds.

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