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THE INFLUENCE OF VILLAGE FUNDS AND CAPITAL EXPENDITURES ON VILLAGE DEVELOPMENT PERFORMANCE IN MOROWALI DISTRICT

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Abstract

Village development is seen as an integral part of national development with the principle of regional autonomy as the first step to achieving higher national economic growth, so as to improve the quality of life of people in the regions. Improving the quality of life of village communities is the main focus in village development efforts. This research has two main objectives, namely: 1) Identifying the impact of Village Funds on the level of village development as measured through IDM. 2) Analyze the effect of Capital Expenditures on the level of village development as measured using IDM. This research is quantitative and uses secondary data. This research uses the Structural Equation Modeling-Partial Least Square (SEM-PLS) analysis technique with the help of the WarpPls 7.0 program to collect samples. The sampling technique used the census method to obtain a total sample of 126 villages in Morowali Regency. The research results show that: 1) IDM is positively and significantly influenced by the Village Fund. 2) IDM is positively and significantly influenced by Capital Expenditures. This research hopes that its findings can increase the effectiveness and efficiency of village financial management, especially village funds and capital expenditure to increase village development.

Keywords: Village Funds; Capital expenditure; Developing Village Index (IDM)

1. Introduction

Regional development, which is an integral part of national development, is implemented through the principle of regional autonomy. Regional autonomy is the first step towards increasing national economic growth with the aim of improving the welfare of local communities. Emphasis on improving the standard of living of rural communities must be prioritized in efforts dedicated to rural development. The village government is expected to be able to prepare a comprehensive village development plan by considering the needs and aspirations of residents. Utilization of village potential and resources is expected to be in line with the authority of the village government which adheres to the district/city development plan. This is in line with Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, granting village legal entity status, territorial boundaries, and authority to manage community interests and autonomous rights in organizing and managing their own government (Arina et al., 2021). As the smallest administrative unit in government, villages have an important role and are expected to be a catalyst for the community's economic progress. Rural development is an intervention action to overcome the progress gap between rural and urban areas, which emerged as a consequence of previous economic development policies that were more urban-oriented.

Village Development refers to a development process that focuses on rural areas and emphasizes the importance of utilizing local knowledge from these areas. This concerns various aspects, such as the demographic characteristics of the community, socio-cultural aspects, physical/geographical characteristics, agricultural activity

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patterns, rural and urban economic relations, institutional structures in the village, and various other attributes. To support village progress and development, basic facilities such as irrigation systems, transportation infrastructure, electricity supply, telecommunications, educational institutions, health services, and various other facilities must be available. Priorities in rural development include local economic empowerment, active community participation, infrastructure development, and strengthening village institutions.

The village is seen as still far behind compared to cities both in terms of economy, welfare, education and other facilities. The government carries out many programs to encourage it acceleration of rural development, but the results are not yet significant improve the welfare of village communities. One of the factors causing failure There is a large amount of government intervention in village development which has an impact on the stifling of creativity and innovation of village communities in management and village economy (Sari et al, 2023).

Each village receives a fairly large allocation from both the Regency/City Regional Revenue and Expenditure Budget (APBD) and the central State Revenue and Expenditure Budget (APBN). The allocation is classified into three components, namely Village Funds sourced from the APBN, Village Fund Allocations, and Tax Revenue Sharing Funds from the APBD. It is noteworthy that the planning and distribution of village funds is coordinated within the APBN framework and then channeled through the Regency/City APBD (Riyadi, 2000).

Government investment in development, which is realized through increased capital expenditure, is expected to continue to increase every year. This aims to increase regional assets and has the potential to be a means of increasing regional income, especially Regional Original Income (PAD). Given its significance, capital expenditure is key in efforts to increase assets and PAD in supporting village development.

The Village Development Index functions as the main instrument used by the central government to evaluate village development. Therefore, the Ministry of Villages, Development of Disadvantaged Regions and Transmigration carries out an annual routine assessment of the village development index for all villages, including villages located in Morowali Regency.

Several studies that focus on village development include research by Arina et al (2021) regarding the influence of Village Funds and Village Fund Allocations on Village Index Development in Southeast Minahasa Regency, and research by Ekawati et al (2021). 2022) study of Village Fund Utilization and its impact on the Building Village Index (IDM). However, these studies show gaps between them.

Seeing this situation, it is important to examine whether the use of village funds and expenditure has a real influence on the village development index in Morowali Regency.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Decentralization Theory

Through the principle of decentralization, the government has the ability to delegate financial management authority to lower levels of government. The economic benefits of decentralization are realized when regional government spending can be more specific, tailored to the unique characteristics of each region, thus providing better results than spending that does not pay attention to regional needs priorities set by the central government (Oates, 1999). However, there are obstacles related to the low quality of village officials' resources and limited planning capabilities at the village level. can produce results that are not in accordance with existing needs as explained by Azlina et al., (2017).

2.2 Village Fund

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Funds allocated to villages from the State Revenue and Expenditure Budget (APBN), known as Village Funds, are a financial source that is part of the Village Revenue and Expenditure Budget (APBDesa). Therefore, projects and activities for utilizing Village Funds are planned strategically through Village Planning and Development Conferences involving BPD, LPMD, community leaders and local community representatives (Fisabililah & Nurrahmawati, 2020).

The main objective of the Village Fund is to encourage community development and empowerment. Therefore, the allocation of village funds sourced from the APBN emphasizes two main objectives, namely physical development and community empowerment. This highlights the importance of not only concentrating on infrastructure but also efforts to increase the independence of rural communities in meeting their needs and alleviating poverty (Fisabililah & Nurrahmawati, 2020).

2.3 Capital Expenditures

Government investment in the form of capital expenditure is estimated to continue to increase every year as an effort to strengthen development. The increase in capital expenditure aims to increase regional assets and has the potential to become an instrument for increasing regional income, especially Regional Original Income (PAD).

According to Halim (2004), capital expenditure is expenditure that has benefits for more than one budget year, with the aim of increasing regional assets or wealth and can increase routine expenditure. Ritonga (2009) states that capital expenditure is used in the field of acquiring, procuring or building long-term assets whose useful life exceeds 12 months in government operations. In the context of regional government capital expenditure, Nordiawan (2006) provides a detailed explanation of various categories of capital expenditure, including land, equipment and machinery, buildings and structures, roads, irrigation, networks, and various types of physical capital expenditure.

2.4 Building a Village Index (IDM)

The Combined Village Progress Indicator (IDM) consists of three main indices: Social Resilience Index, Economic Resilience Index, and Ecological/Environmental Resilience Index. The IDM development concept is based on the belief that achieving progress and independence in villages requires a sustainable framework that integrates social, economic and ecological aspects as mutually reinforcing elements. In this framework, social, economic and ecological resilience function as dimensions of strengthening development and empowering rural communities.

The importance of policy interventions and development activities in villages is to achieve equality and justice, while strengthening local values and culture and preserving the environment through sustainable management of natural resources. The government recognizes and respects the role of villages, including in redistributing resources and granting development authority in accordance with Law Number 6 of 2014. According to Mendes, IDM is more holistic than the Village Development Index (IPD), because IDM adopts an approach that recognizes social, economic and ecology without forgetting aspects of politics, culture, history and local wisdom. This aims to achieve community welfare and reduce poverty levels.

Within the framework of macroeconomic development, the government strives for inclusive economic growth, maintaining macroeconomic stability, creating productive jobs, improving the investment climate, and developing infrastructure in marginal areas. At the micro level, the government is also trying to help the poor through various programs such as food assistance, conditional cash assistance, and support for health insurance contributions. In addition, subsidy reform steps are also being taken to ensure appropriate targeting, fiscal sustainability and diversification of energy sources.

The government uses the Developing Village Index (IDM) as a tool to determine development priorities in villages that require special attention. As regulated in Article 74 paragraph (2) of the Village Law, the IDM consists of three indices, namely the Social Resilience Index, Economic Resilience Index and Environmental Resilience Index. Through field evaluations and assessments of the progress and level of village autonomy, the government groups villages into Independent Villages, Advanced Villages, Developing Villages, Disadvantaged Villages, and Very Disadvantaged Villages. This categorization provides insight into the village's self-reliance status and provides input in selecting appropriate interventions

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2.5 The Influence of Village Funds on Building a Village Index

The Village Development Index (IDM) can be significantly impacted by the influence of village funds. This fund plays an important role in financing various sectors such as infrastructure, education, health and the local economy, which includes support for agriculture, small industry and macro businesses. Apart from that, village funds support implementation of various community programs (Latifah & Aziz, 2016) . Despite these positive aspects, the effective use of village funds is hampered by the lack of capacity and ability of the Village Government, as well as the lack of active community participation in managing village funds (Murliasari, 2021) . To overcome these challenges, Murliasari suggested that the main solution lies in implementing policy affirmations in managing village funds for effective village development.

Village Fund Programs or similar initiatives have played an important role in various countries and demonstrated positive impacts in various fields. For example, in Indonesia, the Village Fund program has effectively improved rural infrastructure (Latifah & Aziz, 2016) ; (Dwitayanti et al., 2020) and poverty alleviation (Rachma et al., 2019) ; (Saragi, 2021) ; (Sigit & Kosasih, 2020) ; (Abdullah et al., 2019) . Likewise, Afghanistan's National Solidarity Program (NSP) has demonstrated positive impacts, particularly in improving infrastructure (Beath et al., 2015) . In Bolivia, the Social Investment Fund (SIF) has contributed to the development of basic infrastructure and services (Newman et al., 2002) . Similar programs in other countries, such as the Program National d'Infrastructures Rurales (PNIR) in Senegal, Self-Help Groups (SHGs) in India, KALAHI-CIDSS in the Philippines, and the Poverty Alleviation Fund (PAF) in Nepal, have proven successful in increasing access. to basic services, reduce poverty, and have a positive impact on the local economy. In Sweden, the Common Agricultural Policy (CAP) has succeeded in creating jobs in the agricultural sector (Nordin & Manevska-Tasevska, 2013) . At the same time, efforts such as the Village Savings and Loans Association (VSLA) in Egypt and the Village Fund program in Indonesia have encouraged economic and community engagement (Shaaban, 2019) ; (Muliasari, 2021) . Apart from that, the success of the Village Fund Program in Indonesia can also be seen from the establishment of Village-Owned Enterprises (BUMDes) and increased household income (Arifin et al., 2020) . Similar programs in Thailand, such as the Thailand Village and Urban Community Fund (VF), have expanded access to finance and increased household income (Menkhoff & Rungruxsirivorn, 2011) ; (Boonperm et al., 2013) . Positive impacts can also be seen in mitigating stunting in Indonesia through the Village Fund program (Indra & Khoirunurrofik, 2022) . Apart from that, Ekawati's research findings (2022) show that there is a positive correlation between the use of village funds and an increase in the Building Village Index (IDM). In short, these programs have made positive and diverse contributions to prosperity and development at both local and national levels.

H1: Village Funds Influence the Village Development Index

2.6 The Influence of Capital Expenditures on Building a Village Index

According to Halim (2004), capital expenditure is expenditure that provides benefits for more than one budget year, with the aim of increasing regional assets or wealth, and also increasing routine expenditure. The opinion expressed by Ritonga (2009) is that capital expenditure is the use of funds to purchase, acquire, or build tangible fixed assets that provide benefits for more than 12 months in government activities. Nordiawan (2006), on the other hand, describes capital expenditure as involving local government fixed assets, including land, equipment and machinery, buildings and structures, roads, irrigation, networks, as well as various other physical capital expenditures, which can influence village development. (Atikah et al., 2019) stated in their research that the allocation of Village Government spending is in accordance with the principles and priorities for the use of each source of funds. The positive impact of capital expenditure on the developing village index can be concluded.

H2 : Capital Expenditures Influence the Village Development Index

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3. METHODS

This research is a type of quantitative research that combines three research variables, namely village funds, economic growth, and village development index. This research data comes from secondary data, especially cross-sectional data, which was collected through literature review and document analysis methods. This information was obtained directly from the Morowali Regency Government and the official website of the Ministry of Villages. The research sample covers one year, namely 2022, and the sampling technique used is the census method. The statistical method applied is SEM-PLS with statistical tests using WARP PLS 7.0 (Partial Least Square).

The aim of this research is to determine the influence of Village Funds and Capital Expenditures on IDM. The research model can be visualized in the image below:

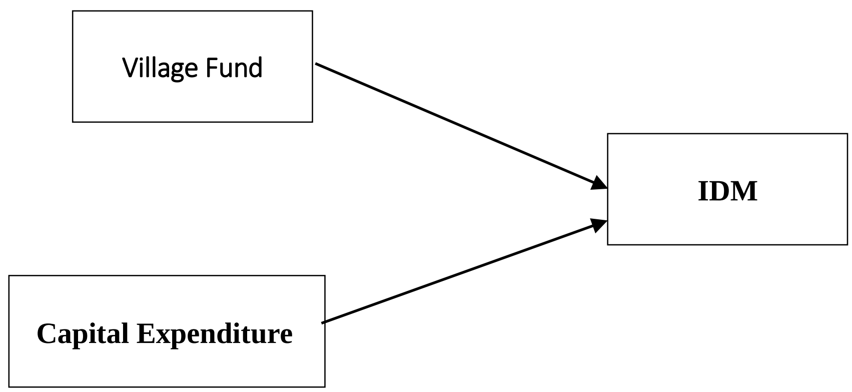

Figure 1. Research Framework

Table 1. Operational Definition of Variables

Research variable	Measurement
***Village* Fund**	Realization of Village Fund Revenue for one year in rupiah
Capital expenditure	Realization of Capital Expenditures for one year in rupiah.
IDM	Index Value published by the Ministry of Villages

4. RESULTS AND DISCUSSION

4.1 External Model Assessment

In this research, no testing was carried out on external models. External models are used to ascertain the structure of the relationship between constructs and their indicators. Constructs themselves are divided into two

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categories, namely exogenous constructs, namely constructs that are the cause and are not influenced by other constructs, and endogenous constructs which are the result of exogenous constructs. Testing outside the model in this research includes validity and reliability, because the data used is measurable data.

4.2 Inner Model Assessment

The next phase involves evaluating the structural model (inner model) to test the relationships between the latent constructs. Evaluation of the inner model includes assessment of R-square (R2), effect size (f2), Q-squared (Q2), and model suitability tests.

4.3 Coefficient of determination test (R2)

This test is carried out to determine the coefficient of determination (R2) which measures the extent of the influence of the independent variable on the dependent variable. The results of data analysis in this study produced the coefficient of determination (R2) as follows :

Table 2. Coefficient of determination (R2)

Variable	R-Square
IDM	0.122

The IDM variable has an R2 value of 0.122, which indicates that 12.2% of the IDM variability can be explained by the village fund and capital expenditure variables. The rest is influenced by other factors.

4.4 Test Effect Size (f2)

Effect sizes (f2) were classified into three criteria: ≥0.02 (small), ≥0.15 (medium), and ≥0.35 (large). The effect size results for the path coefficient are presented in standard error and output effect size .

Table 3. Effect Size values for path coefficients

Variable Relationships	*Effect Size* (f2)	Type
DD → IDM	0.137	Small
BM → IDM	0.015	Small

Based on the results presented in the effect size table (f2), it shows that the impact of Village Funds and Capital Expenditures on IDM is in the small category.

4.5 Predictive Validity Test (Q2)

Q-Squared (Q2) is used to assess the predictive validity or significance of a group of exogenous latent variables against endogenous latent variables. Models that demonstrate predictive validity must produce Q-Squared values above zero. From the results of data analysis using WarpPLS 7.0, the Q2 value is determined as follows:

Table 4. Q-Squared Value (Q2)

Variable	Q-Square
IDM	0.255

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The results of predictive validity testing show that the Q-Squared value exceeds zero (0), reaching 0.255. Therefore, based on these findings, it can be concluded that the research model shows satisfactory predictive validity.

4.6 Model suitability test (Model Fit)

The model suitability test is used to evaluate the extent to which a model fits existing data. Model fit assessment can use various fit indicators as explained by Latan and Ghozali (2024), with the results documented in the following table:

Table 4. Model Fit Test Results

The model fits well and Quality index	*Index*	P value	Criteria	Information
Average Path Trophysin (APC)	0.311	<0.001	≤ 0.05	Fulfilled
Average R-Square (ARS)	0.266	<0.001	≤ 0.05	Fulfilled
Adjusted Average R-Square (AARS)	0.254	<0.001	≤ 0.05	Fulfilled
Average Variance Factor (AVIF)	1,140		≤ 5 and ideally ≤ 3.3	Fulfilled
Average Full Collinearity VIF (AFVIF)	1,220		≤ 5 and ideally ≤ 3.3	
Tenenhaus GoF (GoF)	0.516		small ≥0.1, Average ≥0.25 Width ≥0.36	Big

Conclusively, the results from the table show that the research model, overall, shows a satisfactory level of goodness-of-fit. This can be seen from the P-values of APC, ARS, and AARS which are all below 0.05, with an APC index value of 0.311, ARS of 0.266, and AARS of 0.254. Apart from that, the AVIF and AFVIf indices also produce values less than or equal to 3.3, which indicates that there are no multicollinearity problems between indicators or exogenous variables.

4.7 Hypothesis testing

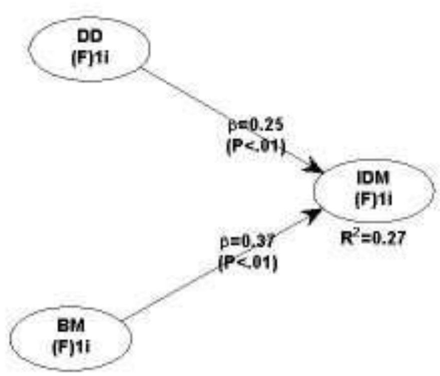

Figure 2. Building Village Index (IDM) Variable Test Results.

The results of the hypothesis testing carried out show that Village Funds have a positive and significant effect on IDM, with a significance level below 0.05 and a positive coefficient of 0.25. Consequently, the first hypothesis of this study is supported. These findings indicate that an increase in Village Fund allocation is correlated with a higher

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level of village development, as measured through IDM. On the other hand, low Village Fund allocation is associated with low levels of village development. Therefore, the addition of Village Funds is expected to make a positive contribution to village development.

Village funds are generally used to build or repair important infrastructure such as roads, bridges, clean water facilities and health facilities. Improved infrastructure contributes to improving accessibility and quality of life in rural areas, which directly impacts IDM progress. This is in line with research findings conducted by Iftitah & Wibowo (2022), Arina et al. (2021), Ekawati et al. (2022), Elfahdi et al. (2021), and Rezkia & Greece (2023) who all confirm that Village Funds have a positive influence on Village Development through IDM.

Capital Expenditure also shows a positive and significant influence on IDM, with a significance level below 0.05 and a positive coefficient of 0.37. Therefore, the second hypothesis of this study is validated. These findings indicate that higher levels of Capital Expenditure are associated with increased levels of village development, as measured through the IDM. Conversely, low capital expenditure is associated with low levels of village development. These results are in line with previous research findings by Dinna et al. (2018) which proves the positive influence of capital expenditure on village development. Capital expenditure, which includes investment in infrastructure such as roads, bridges, clean water supply, electricity and other public facilities, has the potential to improve the quality of life and accessibility in villages. By improving infrastructure, villages can attract residents, entrepreneurs and investors, thereby encouraging economic growth and increasing the village development index.

5. CONCLUSION

The findings of this research can be seen as follows:

1. The positive impact of Village Funds on Village Index Development is clearly visible. These funds are generally directed towards building or improving important infrastructure such as roads, bridges, clean water facilities and health facilities. Subsequent infrastructure improvements directly improve village accessibility and overall quality of life, thereby leading to increased IDM.
2. A positive influence on the Village Development Index is observed with Capital Expenditures. Villages that are equipped with good infrastructure and adequate accessibility tend to attract more investors. Increasing investment in sectors such as agriculture, industry and services can encourage higher economic growth in villages. This, in turn, can increase income and employment opportunities, thereby contributing to an increase in the developing village index.

Future research is expected to take research locations in other areas and use more variables to explain what factors influence village development.

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