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THE ROLE OF TRI HITA KARANA CULTURE IN MODERATING THE INFLUENCE OF COMMUNITY PARTICIPATION ON THE QUALITY OF VILLAGE FUND MANAGEMENT IN GIANYAR

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ABSTRACT

The village fund program which began in 2015 was intended by the government to reduce the income gap between rural and urban areas so that it is expected that income distribution will be more even. Village fund management quality can be influenced by several variables, thus the purpose of this study is to analyze: 1) Village fund management quality level in Gianyar Regency; 2) The influence of Tri Hita Karana culture, existence of village facilitators, community participation and education on village fund management quality in Gianyar Regency; 3) The role of the Tri Hita Karana Culture in moderating the influence of community participation on Village fund management quality in Gianyar Regency. Data analysis results show that: 1) Village fund management quality in Gianyar Regency is classified as high in terms of indicators of transparency, accountability, order and discipline in managing village funds; 2) Tri Hita Karana culture, the presence of village facilitators, community participation, and education have a significant positive effect on Village fund management quality in Gianyar Regency, this means that all the variables analyzed are able to increase Village fund management quality by increasing the influencing variables; 3) Tri Hita Karana culture does not significantly moderate the influence of community participation on Village fund management quality in Gianyar.

KEY WORDS

Tri Hita Karana, community participation, village fund, management quality.

The contents of the 3rd goal are "Building Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state". This 3rd ideal shows that suburban areas need to get priority in the development process so as to minimize the gaps that have occurred so far. The 3rd goal is also the originator of the development of the concept of regional autonomy with village autonomy.

Village autonomy has the goal of developing Indonesia from the periphery by making the role of the village in development more and more noticed. The concept of village autonomy arises because development in rural areas is considered quite difficult to carry out. According to Tindi (2019) there are several factors that cause village development to be hampered, namely the low potential of human resources, mentality and attitudes of village government officials in exercising their authority, inadequate public infrastructure and facilities, villages located in remote areas, and lack of funding.

To align Indonesia's development plans, Law no. 6 of 2014 concerning Villages which is also known as the Village Law. This law strengthens the position of the village as the embodiment of the smallest legal community unit in Indonesia (Ministry of Finance of the Republic of Indonesia, 2019). The government also has the mandate to allocate Village Funds to support all implementation of the tasks and functions of the Village in carrying out governance and Village development in line with the Village Law. Village funds are funding sourced from 10 percent of the Indonesian State Revenue and Expenditure Budget which is transferred through the district/city Regional Revenue and Expenditure Budget to finance village administration, implementation of village development, village community development, and village community empowerment. In Law no. 6 of 2014, it is stated that village funds have the aim of (i) improving public services in villages, (ii) reducing poverty, (iii)



increasing economic growth and development, (iv) addressing the problem of disparities between villages, (v) strengthening rural communities as subjects of development.

Table 1 – Number and Percentage of Poor Population by Region Classification in Bali 2018-2021

Region Classification	Year		2019		2020		2021	
	Thousand (Persons)	%	Thousand (Persons)	%	Thousand (Persons)	%	Thousand (Persons)	%
Urban	94,1	3,3	97,9	3,3	100,4	3,4	125,6	4,1
Rural	77,7	5,4	65,9	4,8	64,8	4,8	72,4	5,5
Urban + Rural	171,8	4	163,9	3,8	165,2	3,8	197	4,5

Source: Central Bureau of Statistics for Bali Province (2021).

Table 1 shows data regarding the comparison of the number and percentage of poor people in urban and rural areas. From these data it can be seen that there is an increasing trend in the absolute number and percentage of poverty in Bali Province, both in urban, rural and total areas. When viewed from the absolute number of poor people in the Province of Bali in the period 2015 to 2021, the majority of the poor in the Province of Bali are in urban areas, but as a percentage the poverty rate is higher in rural areas, so village funds are intended to reduce the percentage of the unemployment rate in rural areas.

The village has always been seen as an underdeveloped and poor area. This view makes villagers who are of productive age choose to go to the city to find work that can improve the economy and welfare of their families. The continuous mobility of the population from rural to urban areas has made villages increasingly left behind, while the population in urban areas has become increasingly dense. To overcome these problems, the government provides a budget and autonomy that can encourage village independence. The policy is expected to have a positive impact in changing the image of the village for the better.

Providing village funds is a form of implementing autonomy in fulfilling village rights to be able to carry out the development process (Kalpika Sunu & Suyana Utama, 2019). The allocation of Village Funds is regulated by Minister of Finance Regulation Number 49/PMK.07/2016 concerning Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds. Based on this regulation, the allocation of the Village Fund takes into account several aspects such as the number of residents, the number of poor people, the area, and the construction cost index. A total of 3 percent of the total Village Fund budget is an affirmation allocation to be given to villages that are classified as underdeveloped and not lagging villages.

The various development programs implemented by the central government to the regions have varied levels of success, so that the percentage of poor people and social welfare, for example as shown by per capita income, also varies greatly in the provinces in Indonesia. There are very successful, moderately successful, or less successful. Many factors influence this condition; one of the many variables is culture or local wisdom in each region. One of the local wisdoms studied in this paper is the Tri Hita Karana Culture, which is seen as very important in the management of a program including the Village Fund Program. Honesty as a form of harmonious relationship with God in managing village funds is the key to success in its implementation. The attitude of viewing fellow human beings as brothers and sisters as a form of harmonious relations with fellow human beings is no less important, because in practice it will not be selfish, so that the management of village funds can provide maximum benefits to the village community. Likewise, a harmonious relationship with nature can direct the management of village funds in supporting environmental sustainability. This Tri Hita Karana culture provides the view that humans in living life (in carrying out any activities) need a balance between themselves as individuals and God, other human beings, and the environment (Nugraha & Suryanawa, 2021). The Tri Hita Karana culture can also be an instrument for preventing fraud in managing village funds (Kurniawan Saputra et al., 2018).



The Ministry of Villages and PDTT in 2019 stated that Village Local Facilitators are intended for several things, such as: 1) increasing the capacity, effectiveness and accountability of village governance and village development; 2) Increasing village initiatives, awareness, and community participation in participatory development; 3) Increasing the usability of village assets and potential resources for welfare and justice, as well; 4) Increase the synergy of village programs and activities, cooperation between villages and rural areas. With the aim of forming such local village assistants, it can be concluded that the local village assistants will also determine or influence village fund management quality. With various conditions from local village assistants, it can be expected that the village fund management quality will improve with its existence.

One of the many requirements put forward for any assignment is Education. Education is seen as such an important variable in any activity or task, so that education is always a requirement in addition to other conditions. Likewise, in managing village funds, education is an important variable which is expected to improve village fund management quality. Creativity in managing village funds, and accountability methods also require certain educational requirements, thus in this study education is seen as an important variable in village fund management quality in accordance with the theory of human capital. Human capital can be defined as the abilities that exist within a person, both those that are visible and those that are still hidden, or the capacity that an individual has in completing tasks in an organization. Based on this concept, it can be estimated that education as part of human capital will affect their performance, including in managing village funds. Education will be able to improve Village fund management quality.

The participation of the village community as beneficiaries of village funds is very much needed in managing village funds. Community involvement by providing constructive aspirations in policy governance will make these policies more efficient and the impact of these policies will be right on target according to the problems faced by the community (Wafirotin & Septiviastuti, 2019). Participation can also be said as retribution of power that allows people who cannot afford it, excluded from the political and economic system to join in the process in the future. Participation from the community is important because the community itself benefits from a program. Community participation that can have the most effective impact on village fund management is community participation in the form of direct participation (Susilowati et al., 2018), in which the community can express their aspirations in the process of implementing village fund management programs.

The management of village funds which is classified as very good has not made Gianyar Regency free from the problems of poverty and inequality. Table 2 shows the index of poverty severity in districts/cities in the province of Bali. The poverty severity index provides information about the distribution of spending on the poor (Indonesian Central Bureau of Statistics, 2020). The lower the poverty severity index value, the more homogeneous the expenditure level of the poor is. If the index value is higher, it indicates that there is a high inequality in the expenditure level of the poor in that area.

Table 2 – Poverty Severity Index of Bali Province by Regency/City

Regency/City	Year					
	2015	2016	2017	2018	2019	2020
Jembrana	0.190	0.080	0.190	0.090	0.110	0.060
Tabanan	0.090	0.120	0.130	0.100	0.030	0.100
Badung	0.020	0.050	0.050	0.070	0.030	0.070
Gianyar	0.100	0.070	0.110	0.080	0.030	0.110
Klungkung	0.220	0.130	0.040	0.210	0.130	0.170
Bangli	0.170	0.120	0.100	0.100	0.020	0.040
Karangasem	0.200	0.090	0.180	0.220	0.140	0.060
Buleleng	0.140	0.150	0.140	0.130	0.140	0.080
Denpasar	0.040	0.030	0.120	0.070	0.060	0.050
Bali province	0.140	0.090	0.160	0.180	0.110	0.100

Source: Indonesian Central Bureau of Statistics (2020).



The data in Table 2 shows that Gianyar Regency is the district with the highest increase from 2019 to 2020. In 2019, Gianyar Regency is one of the districts with a relatively small poverty severity index value in the Province of Bali. The following year, Gianyar Regency became the district with the second highest poverty severity index score after Klungkung Regency. This condition then made researchers interested in using Gianyar Regency as a research location regarding the variables that affect Village fund management quality which will have an impact on community welfare. Village fund management quality is high, has a higher possibility of achieving the goals of the village fund program. Thus Village fund management quality is the key to achieving the effectiveness of providing village funds by the central government.

Based on the background that has been presented, the research objectives can be formulated as follows.

- Analyzing the Village fund management quality level in Gianyar Regency;
- Analyzing the Influence of Tri Hita Karana Culture, existence of village facilitators, community participation and Education of village officials on Village fund management quality in Gianyar Regency;
- Analyzing the role of Tri Hita Karana Culture in moderating the influence of community participation on Village fund management quality in Gianyar Regency.

LITERATURE REVIEW

The village fund policy is an implementation of the 3rd Nawacita ideals namely "Building Indonesia from the periphery by strengthening regions within the framework of the Unitary State of the Republic of Indonesia". Through this development agenda, the Indonesian government began to focus on development in rural areas, which were initially only the object of development, but are now also the subject of this development. The Village Law explains that village development is the government's effort to improve the quality of life and welfare of village communities. The objectives of development in rural areas are (1) Realizing village community independence, (2) Creating independent and sustainable villages that have social, economic and ecological resilience, (3) Strengthening the linkages of urban-rural economic activities (Ministry of Finance of the Republic of Indonesia, 2019).

According to the Ministry of Finance of the Republic of Indonesia (2019) there are several principles that need to be considered in setting priorities for the use of village funds as follows.

- Justice, namely by prioritizing the rights and interests of all villagers without differentiating one another;
- Priority needs, namely by prioritizing village interests that are more urgent and interests that are more needed and directly related to the interests of the majority of the village community;
- Village Authority, namely prioritizing the authority of origin rights and village-scale local authority;
- Participatory, namely by prioritizing community initiatives and creativity;
- In-house management and based on Village Resources, namely implementation independently by utilizing village natural resources, prioritizing the energy, thoughts and skills of villagers and local wisdom;
- Be self-sufficient, namely by prioritizing implementation independently by utilizing village natural resources to finance development activities managed from, by and for the village community so that village funds circulate in a sustainable manner in village areas or also in regional areas such as districts/cities;
- Village Typology, namely considering the conditions and facts of the characteristics, geographical, sociological, anthropological, economic, and ecological characteristics of a typical village, as well as changes or development and progress of the village.

Implementation of village funds to achieve community welfare requires good village fund management. The Ministry of Finance of the Republic of Indonesia (2017) outlines the



principles that must be followed in order to realize good village financial governance. These principles also aim for village funds to provide maximum benefits to village communities. The principles of village funds are explained as follows.

- Transparent, is the principle of openness that allows the public to know and be able to access information about village finances;
- Accountable, is a form of responsibility in the management and control of resources and the implementation of policies to achieve the goals that have been set;
- Participatory, is a form of village administration that includes village institutions and elements of village society;
- Order and budget discipline are village financial governance that refer to the rules/guidelines that underlie such governance.

The term Tri Hita Karana comes from Sanskrit. Tri Hita Karana consists of the word Tri which means three, Hita which means happiness, and Karana which means cause. Tri Hita Karana is a concept based on the principle of harmony or harmony of life which consists of three elements that are interrelated with one another (Pratiwi, 2016).

Tri Hita Karana culture is a philosophy that is also a concept of life and a cultural system for the people of Bali. Tri Hita Karana is a Balinese culture that is carried by individual workers, leaders, owners, and company founders in their routine activities at work (Ariyanto et al., 2017). Based on this, the Tri Hita Karana culture can be used as a system of values and guidelines for organizational members in behaving and carrying out obligations, duties and responsibilities within the organization.

The Tri Hita Karana culture is a cultural system that contains elements of Fahrenheit, Pawongan and Paleahan (Rahayu et al., 2016) which are explained as follows.

- Parahyangan is a harmonious relationship between humans and God Almighty. This element contains the value of integrity which consists of piety, full dedication and honesty;
- Pawongan is a harmonious relationship between humans and humans. This element contains the value of a work ethic, which consists of creativity, working hard at work, respecting time, working harmoniously, being faithful to promises, acting efficiently and full of initiative;
- Palemahan is a harmonious relationship between humans and their environment. This element contains environmental sustainability values consisting of building, maintaining and securing.

Participation is often said to be participation or participation in certain activities (Davis, 2001). There is mental involvement/thoughts and emotions/feelings of a person in a group situation that encourages participants to contribute to the group in an effort to achieve the goals and be responsible for the efforts to achieve the goals in question.

According to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 18 of 2019, there are five principles that underlie the implementation of village community assistance, namely:

- Open, which means village community assistance can be carried out by all parties who have concern for village independence;
- Helping, which means village community assistance is helping the village without replacing the roles and responsibilities of the party being assisted in the development and empowerment of village communities;
- Tiered, which means village community assistance is carried out by ministries/regional government agencies in stages according to their respective scope of authority;
- As needed, which means village community assistance is held based on the needs of the village and rural areas;
- Empowerment and independence, means that village community assistance relies on initiatives, the ability of the community and village officials, and seeks to develop empowerment, create independence and avoid dependence.



Village community assistance aims to (a) Increase the capacity, effectiveness, and accountability of village government and village development, (b) Increase village initiative, awareness, and community participation in participatory development, (c) Increasing the usability of village assets and potential resources for welfare and justice, and (d) Increasing the synergy of village programs and activities, cooperation between villages and rural areas (Ministry of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia, 2019).

METHODS OF RESEARCH

This research was conducted in all villages in Gianyar Regency. Gianyar Regency was chosen because Gianyar Regency is the district with the 2nd best village fund management in 2019. Gianyar is one of the districts with the best village fund management in Indonesia. In 2020 during the COVID-19 pandemic, the absorption of village funds in Gianyar Regency was almost 90.1 percent. The data shows that the management of village funds in Gianyar Regency is quite good. In the same year, data from the Central Bureau of Statistics for the Province of Bali (2020) showed that Gianyar Regency experienced the highest spike in poverty severity index values compared to other districts/cities in Bali. This research was conducted in 2021, in which year village funds were prioritized for overcoming the problem of the Covid-19 pandemic. For this reason, this research is interesting because it looks at the influence of independent variables in research such as Tri Hita Karana culture, the role of the government, and community participation on the management of village funds after the COVID-19 pandemic to achieve community welfare in Gianyar Regency.

There are 4 independent variables used in this study, namely the education of village officials, the presence of village assistants, community participation, and the Tri Hita Karana culture. Tri Hita Karana culture is also used as a moderating variable. The dependent variable is Village fund management quality. All variables except the education of village officials use data collected by assessing respondents' perceptions related to all the variables studied, so that the variable measurement scale becomes an ordinal scale. The education variable for village officials is measured using a ratio scale, namely by looking at the successful years of the village officials. In detail the variables used and their respective indicators are explained as follows.

- Tri Hita Karana culture, measured through respondents' perceptions of the 3 indicators used, namely Parahyangan which is implemented on individual honesty in village fund management activities, Pawongan which is implemented in a work ethic, creativity and hard work, and Palemahan, which is implemented in activities carried out while maintaining environmental sustainability in the management of village funds, with the variable measurement scale being ordinal;
- Community participation, measured through respondents' perceptions of the 4 indicators used, namely participation in planning, implementation, beneficiaries, and supervision, so that the variable measurement scale is ordinal;
- The existence of village assistants is measured through respondents' perceptions of the 3 indicators used, namely the presence of local village assistants in village program activities related to village funds, the ability to integrate in the village fund management process, the ability to provide an understanding of village fund management to village officials and village communities, with the variable measurement scale being ordinal;
- Education is measured by a ratio scale, which is measured by years of success in the respondent's education, so the variable measurement scale is ratio;
- Village fund management quality, measured through respondents' perceptions of the 3 indicators used, namely transparency, accountability, orderliness & budget discipline, with the variable measurement scale being ordinal.

Quantitative data used in this study included data on the number of recipient villages of the Village Fund Program in Gianyar Regency, as well as scores for answers given by respondents to questions on the research questionnaire. The source of the quantitative data



in this study comes from data obtained directly or in the form of primary data. The primary data used in this research includes the results of respondents' answers obtained directly through questionnaires distributed to each research respondent. Qualitative data in this study were in the form of data obtained from in-depth interviews conducted with expert informants related to the research topic, namely regarding the management of village funds in Gianyar Regency as well as data obtained from literature that supports the research topic.

The population is a generalization area consisting of objects or subjects that have certain quantities and characteristics that are applied by researchers to study and then conclusions are drawn (Sugiyono, 2017). The population in this study were all village officials and the BPD (Village Representative Body) as a form of community participation, as well as local village assistants in every village in Gianyar Regency, Bali Province.

The sample is part of the total number and characteristics possessed by the population (Sugiyono, 2017). The greater the number of samples used, the results obtained will be closer to the population, so the error rate that occurs will be smaller. Conversely, the smaller the sample used, the greater the error rate.

This research will use all villages in Gianyar Regency as research samples. Determination of this sample is used because this research seeks to provide comprehensive results regarding the management of village funds in all villages in Gianyar Regency. The number of villages in each sub-district in Gianyar Regency is described in Table 3. The sampling technique used was non-probability sampling, namely accidental sampling combined with snowball sampling.

Table 3 – Total Number of Research Respondents

No	Subdistrict	Number of Villages	Village officials	BPD	Number of Respondents
1	Sukawati	12	12	12	24
2	Blahbatuh	9	9	9	18
3	Gianyar	12	12	12	24
4	Tampak Siring	8	8	8	16
5	Ubud	7	7	7	14
6	Tegallalang	7	7	7	14
7	Payangan	9	9	9	18
Total Respondents					128

Source: Researchers (data processed).

To produce relevant data, it is necessary to test the instrument first which consists of a validity test and a reliability test. Valid and reliable instruments are an absolute requirement to obtain valid and reliable research results (Sugiyono, 2017). The collected data was tested with the help of a computer with the SMART-PLS program which is a statistical data processing program as follows.

Validity test is carried out to determine whether a research instrument is valid or not. A research instrument is said to be valid if the instrument is able to measure or express what it wants to measure. Validity testing shows the extent to which measuring instruments can measure what should be measured (Sugiyono, 2017). In this study using validity testing of the research variables which are the calculated results of the PLS Algorithm in the variable test using the SmartPLS application. The validity of these variables can be seen from the value of the Average Variance Extracted (AVE). According to Hair et al. (2017), the research variable is declared valid if the AVE value is greater than 0.5.

The reliability test was carried out to test the consistency of the respondents' answers. The research instrument is said to be reliable if it produces the same data when used repeatedly (Sugiyono, 2017). Reliability measurements were carried out using Cronbach's Alpha(a) through the SmartPLS program. A research instrument is said to be reliable if Cronbach Alpha(a) > 0.70 (Hair et al., 2017).

There are three types of data collection methods used in this study, namely observation, interviews, and in-depth interviews. The three methods are described as follows.



The observation meant in this study is non-participatory observation. This type of observation means that the researcher is not part of the observed community activities so that the researcher is an independent observer. The non-participatory observation method was carried out because in the survey method the field officers did not stay long in the research area so it was not possible to apply the participant observation method. There are two aspects observed, namely general and special aspects. General aspects include (1) geographical position, (2) infrastructure condition, and (3) community or resident economic activity. Specific aspects include (1) the characteristics of the respondents, (2) the participation of respondents in the management of village funds, and (3) the habits of the respondents.

The interview used in this research is a structured interview. Structured interviews were conducted in a planned manner and guided by a list of questions that had been prepared in advance.

In in-depth interviews, information was collected from several key informants to obtain a deeper explanation of material that had not been obtained in interviews with the main respondents. Data from in-depth interviews were collected directly by the researcher, which was used to strengthen the explanation for the data collected.

Based on the conceptual framework, the data analysis technique used in this study uses a Structural Equation Model (SEM) with the PLS (Partial Least Square) technique using the SmartPLS application. Structural Equation Modelling (SEM) is a statistical technique that allows a test to be carried out on a series of relatively complex relationships simultaneously or in stages. This model was chosen because a relatively complex relationship can be formed from several dependent variables to several independent variables. In addition, there may also be variables that play a dual role, namely one variable can become the dependent variable in one relationship and become an independent variable in another relationship, given that there is a tiered causality relationship.

RESULTS AND DISCUSSION

The discussion that will be carried out besides answering the research objectives will also look at some of the characteristics of the respondents, as well as test the validity and reliability. In detail the discussion is carried out as follows.

If viewed based on the gender of the respondents, it can be seen that the majority of respondents in this study were male, close to 95 percent, meaning that only 5 percent of respondents were female. This condition is closely related to patriarchal culture, such as the percentage of workers in the public sector and as community leaders is more male, and women are more involved in the domestic sector, and although they work in the public sector, little is related to village funds.

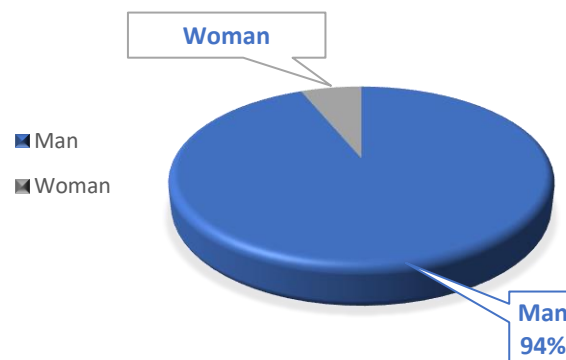


Figure 1 – Distribution of Respondents by Gender (Source: Primary Data, 2022)



Another characteristic of the respondents that is also discussed is the age of the respondents. Data shows that most of the respondents are of productive age, still of working age, and only 6 percent are classified as elderly with the category of elderly 60 years and over. Respondents aged 60 years and over are those who are community leaders.

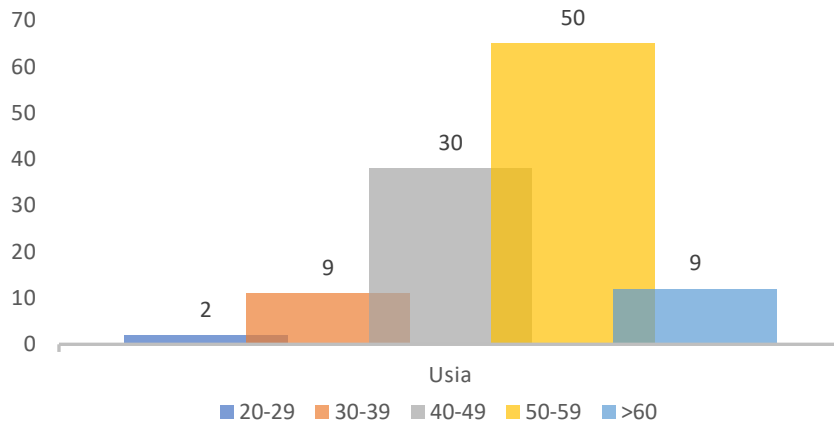


Figure 2 – Distribution of Respondents by Age (Source: Primary Data, 2022)

In addition to characteristics according to gender and age, the characteristics of the respondents were also seen from the level of education. Education as a social variable becomes very important in various activities carried out. The data shows in Figure 3 that the education of most of the respondents is at the tertiary level with a percentage that is more than half. Less than half of the respondents with high school education. The condition of the respondents' education is quite high, bearing in mind that there are more respondents with higher education than those with secondary education.

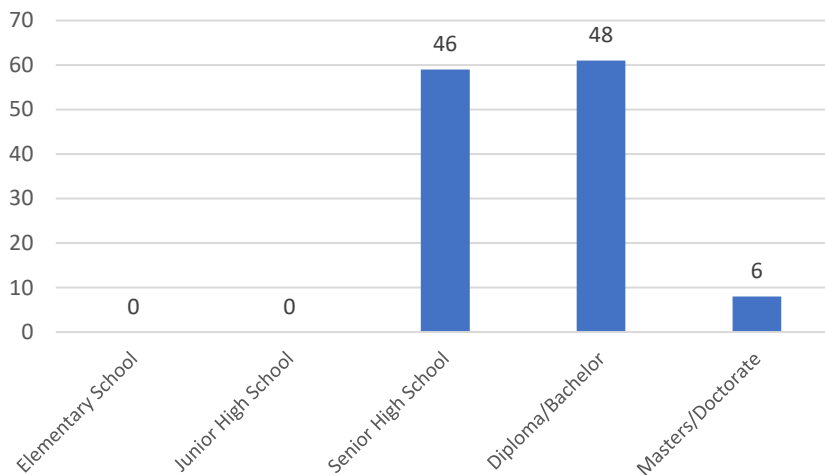


Figure 3 – Distribution of Respondents by Education Level (Source: Primary Data, 2022)

Testing the validity and reliability of research instruments needs to be carried out considering that most of the research variables are in the form of latent variables so that they are formed by various indicators, and only the Education variable is directly measured by years of success in their Education. To assess the validity of the indicators used to form the latent variable, the Average Variance Extracted (AVE) value is used with 0.5 and above (Hair, 2017). The results of the analysis show that all latent variables have an AVE value above 0.5 so that all latent variables formed by various indicators have been declared valid.



Table 4 – Average Variance Extracted (AVE) Value

Variable	AVE Value	Information
Tri Hita Karana Culture (X1)	0,669	Valid
Presence of PLD (X3)	0,814	Valid
Community participation (X2)	0,581	Valid
Village Fund Management (Y1)	0,691	Valid

Source: Processed data, 2022.

Table 5 – Cronbach's Alpha value

Variable	Cronbach's Alpha	Information
Tri Hita Karana Culture (X1)	0,753	Reliable
Presence of PLD (X3)	0,886	Reliable
Community participation (X2)	0,763	Reliable
Village Fund Management (Y1)	0,851	Reliable

Source: Processed data, 2022.

In addition to testing the validity of the research instrument, reliability tests were also carried out to see the consistency of the research instruments used. The Cronbach's Alpha value is used as a tool to assess reliability. The results of the data analysis showed that all the variables used had a Cronbach's Alpha value greater than 0.7 so it could be concluded that the research instrument used was reliable.

RESULTS AND DISCUSSION

In order to assess Village fund management quality, it is measured using the perceptions of the respondents on the various indicators used. The village fund management variable consists of four indicators. The description of village fund management variables is presented in Table 6.

Table 6 – Respondents' Perceptions of Village Fund Management Quality Variables (Y)

Indicators	SD		D		SA		A		SA		Total		Average
	F	%	F	%	F	%	F	%	F	%	F	%	
1	0	0	0	0	3	2,3	38	29,7	87	68,0	128	100	4,66
2	1	0,8	0	0	3	2,3	40	31,3	84	65,6	128	100	4,61
3	0	0	0	0	3	2,3	40	31,3	85	66,4	128	100	4,64
4	0	0	0	0	3	2,3	31	24,2	94	73,4	128	100	4,71
Average													4,65

Source: Processed data, 2022.

Based on Table 6 it can be seen that the respondent's perception of the village fund management variable is classified as good/high with an average value of 4.65 out of a maximum value of 5. The average value indicates that the respondent's perception of the village fund management variable is positive. Such a perception means that the respondent perceives that the management of village funds is in accordance with the principles of village fund management as stipulated, meaning that village fund management quality has been running very well.

In indicator number 1, namely transparency in the management of village funds, the majority of respondents voted strongly agree. The average value of the transparency indicator in managing village funds is 4.66, which means that respondents' perceptions of this indicator tend to be good/high. The respondent's perception with an average of more than 4 means that the respondent understands and implements the values of the transparency indicator in managing village funds. The implementation of this indicator can be seen from the easy access to the Village Fund program for the community and other parties. The most important transparency in managing village funds is transparency in financial matters, so that in this case village officials can publish them through billboards or village websites so that the community can easily obey them. On this indicator of transparency, 68



percent of research respondents voted strongly agree that transparent management of village funds allows the whole community to know and be able to access information about village finances. As many as 29.7 research respondents chose to agree that the management of village funds is transparent which allows the whole community to know and be able to access information about village finances. There are 2.3 percent of respondents choosing to quite agree if the management of village funds is transparent which allows the whole community to know and can access information about village finances. The data also shows that there are no respondents who state that the management of village funds is not transparent.

In indicator number 2, namely the accountable management of village funds, the majority of research respondents chose to strongly agree. The average value of accountable indicators in managing village funds is 4.61, which means that the respondents' perceptions of this indicator tend to be good/high. Respondents' perceptions with an average of more than 4 mean that respondents perceive village fund management as having implemented the values of accountability indicators in village fund management. The implementation of this indicator can be seen from the sense of responsibility of all parties in managing funds, both from village officials as program implementers and from the community who are program recipients. On this accountable indicator, 65.6 percent of respondents chose to strongly agree that the management of village funds is carried out with a sense of responsibility in the management and control of resources and implementing policies to achieve the goals that have been set. As many as 31.3 percent of respondents chose to agree with the statement that the management of village funds is carried out with a sense of responsibility in managing and controlling resources and implementing policies to achieve the goals that have been set. As many as 2.3 percent of research respondents chose to quite agree if the management of village funds is carried out with a sense of responsibility in managing and controlling resources and implementing policies to achieve the goals that have been set. Only about 0.8 percent of respondents perceive that the management of village funds is carried out in an unaccountable manner, in other words there is no sense of responsibility in managing and controlling resources and implementing policies to achieve the goals set.

In indicator number 3, namely the participatory indicator that looks at the existence of the community in managing village funds, the majority of respondents voted strongly agree. The average value of participatory indicators in managing village funds is 4.64, which means that respondents' perceptions of this indicator tend to be good/high. Respondents' perceptions with an average of more than 4 mean that respondents perceive that village fund management has implemented the values of participatory indicators. The implementation of this indicator can be seen from the participation of the community and related institutions in managing village funds. As many as 66.4 percent of research respondents chose to strongly agree that village fund management is carried out with the participation of village institutions and elements of the village community. As many as 31.3 percent of research respondents chose to agree if the management of village funds was carried out with the participation of village institutions and elements of the village community. The results of the study also show that none of the respondents perceive that village fund management is carried out without involving community participation.

In indicator number 4, namely regarding order and discipline of village officials in managing village funds in accordance with the guidelines for managing village funds, the majority of respondents voted strongly agree. The average value of the orderly and disciplined budget indicator in managing village funds is 4.71, which means that the respondents' perceptions of this indicator tend to be good/high. The respondent's perception with an average of more than 4 means that the respondent perceives that village fund management has implemented the values of orderly indicators and budget discipline. The implementation of this indicator can be seen from the process of creating a village fund program that follows technical guidelines and other regulations. One example is during a pandemic, village funds are prioritized to deal with the effects of a pandemic such as providing direct cash assistance to residents who are laid off or assistance in procuring medical equipment. On this indicator of order and budget discipline, 73.4 percent of



respondents voted strongly agree that the management of village funds is carried out by referring to the rules and guidelines that underlie village financial governance. As many as 24.2 percent of respondents chose to agree if village fund management is carried out by referring to the rules and guidelines that underlie village financial management. The results of the study showed that there were no respondents who considered that the management of village funds was carried out in an orderly or undisciplined manner with guidelines from village fund management.

So far, villages have worse/underdeveloped conditions compared to urban areas, so that poverty rates are also more prevalent in rural areas. To more evenly distribute development results between rural and urban areas, building from the periphery as one of President Joko Widodo's Nawa Cita, is seen as one of the ways to improve the welfare of people in rural areas. Through the Village Fund Program, villages will be able to develop themselves with the various potentials of the village. Village funds disbursed by the government can stimulate village economic growth (Dwitayanti et al., 2020). Village economic growth is an important factor in improving the welfare of rural communities. In order for the utilization of village funds to be in accordance with its objectives, namely to improve the welfare of village communities, the management of village funds must be of high quality as an important part in improving the welfare of village communities. Many factors can affect Village fund management quality, both variables that are classified as internal variables from village fund managers and from external factors.

Some of the variables studied and thought to have an effect on Village fund management quality are presented in Table 7. Table 7 presents the statistical values and the direction of influence as well as the significance of all the variables used.

Table 7 – Output Value from SEM PLS

No	Research variable	Coefficient Value	t value	Probability
1	Tri Hita Karana Culture (X1)	0,340	3,274	0,002
2	Community Participation (X2)	0,231	2,924	0,002
3	The Presence of Village Assistants (X3)	0,171	1,861	0,066
4	Education (X4)	0,124	1,749	0,087
5	The moderating effect of X1 X2 on Y	-0,101	1,438	0,153

Note: Village fund management quality (Y).

Source: PLS SEM Output Results.

Based on the meaning of the term Tri Hita Karana, there are 3 causes of happiness, namely a harmonious relationship with God, with fellow human beings, and a harmonious relationship with the natural environment. Based on the analysis results obtained as shown in Table 7, it can be seen that the implementation of Tri Hita Karana culture has a significant effect on Village fund management quality. A harmonious relationship with God as the cause of human happiness encourages people to work honestly as in managing village funds so that the objectives of the village fund program can be achieved, namely to improve the welfare of village communities. Likewise, harmonious relations with fellow human beings encourage the management of village funds to be directed at achieving the welfare of those in need, so that it leads to management that is right on target. The concept of a harmonious relationship with the natural environment can direct the management of village funds in accordance with existing regulations. The results obtained in this study are in line with other studies conducted on Tri Hita Karana culture. Saputra & Sanjaya (2019) found that the Tri Hita Karana culture can prevent fraud from occurring in the management of village funds in Bali. The Tri Hita Karana culture in its application to the management of village funds provides mutual trust and mutual respect between people.

The Tri Hita Karana culture, if linked to village fund management activities, can act as a link between the norms that exist in society and regulations from the central government regarding procedures for managing village funds. Parahyangan can encourage individuals who are involved in managing village funds not to do things that are contrary to their religious teachings, such as embezzling money or making programs that only benefit themselves.



Pawongan can encourage individuals when managing village funds should be for the benefit of the village community. Palemahan encourages that when the process of managing village funds should be carried out by considering the surrounding environment so that natural sustainability is maintained. This collaboration between Tri Hita Karana's cultural values and government regulations shows that the Gianyar district government applies a combination of national values and customary values in government activities, especially in terms of village fund management activities.

Community participation has a positive and significant effect on the management of village funds in Gianyar Regency. These results mean that the more the community participates in village activities or programs, the better the management of village funds in Gianyar Regency. Community participation is reflected most dominantly by indicators of community participation in monitoring, followed by community participation in planning, followed by community participation in receiving benefits, and finally community participation in implementation. These results are in line with previous research conducted by other researchers such as Susilowati et al. (2018) who explained that community participation is very influential in managing village funds, especially direct participation. The existence of this direct participation shows that the community has control power over the institutions in charge of managing village funds. Fadhal et al. (2021) also argues that community participation has a direct influence on the management of village funds. One type of direct participation activity mentioned by Fadhal et al. (2021) is through musrenbang activities. In various government programs aimed at the community, community participation plays a very important role in the success of the program. If the community does not participate and is not involved, then the program will not be successful.

In the village fund program, the role of the village assistant also determines the successful implementation of village funds in the community. The village assistant has gone through a certain process to become a village assistant, which is seen as sufficient to provide direction to the village in the process of implementation and accountability of village funds. The abilities possessed by village assistants are certain in accordance with their requirements, one of which are having experience in the field of village development or community empowerment, so that their abilities can be relied upon in implementing village funds, both in program direction and in their accountability.

The Tri Hita Karana culture does not significantly moderate the effect of community participation on the quality of village fund management in Gianyar Regency. This means that the tri hita karana culture is unable to moderate the effect of community participation on the quality of managing village funds in Gianyar Regency. Tri Hita Karana is that there are 3 causes of happiness, namely a harmonious relationship with God, with fellow human beings, and a harmonious relationship with the natural environment. Some of the implementations of tri hita karana in daily life are doing yadnya every day, establishing good relations with others such as doing mutual cooperation, and taking care of the surrounding environment. The activities carried out by the community related to the implementation of tri hita karana do not affect community participation in managing quality village funds.

CONCLUSION

Based on the results of data analysis, it can be concluded that the quality of village fund management in Gianyar Regency is classified as high in terms of indicators of transparency, accountability, order and discipline in managing village funds. Tri Hita Karana culture, the existence of village assistants, community participation, and education have a significant positive effect on the quality of village fund management in Gianyar Regency, this means that all the variables analyzed are able to improve the quality of village fund management by increasing the variable influence. The Tri Hita Karana culture does not significantly moderate the effect of community participation on the quality of village fund management in Gianyar Regency.



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