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Village Poverty and Financial Performance Study Between the Land Area and the Archipelago in the District of Sumenep - Madura

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A B S T R A C T

This study aims to describe the condition of financial performance and the level of village poverty in the mainland and island villages in Sumenep Regency. Then, this study will also examine the significance of differences in financial performance conditions and poverty levels between island and mainland villages. Next, test the correlation between the level of dependence of the village on the level of village poverty. The samples were selected randomly (random sampling) as many as 56 village governments. The analysis technique used is the Independent Sample T-test. The results showed that there was a very significant relationship or correlation between the level of dependency of the village and the level of village poverty. In addition, the results of the study indicate that there are differences in the financial performance of the mainland and archipelago village governments from the PADesa effectiveness ratio. Meanwhile, from the economic ratio, efficiency, village financial independence and village financial dependence, there is no difference in performance between the mainland and archipelago village governments. In terms of the ratio of village financial effectiveness, the mainland village government is superior to the archipelagic region.

Keywords: *Financial Performance, Village Poverty, Land Area and Island*
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INTRODUCTION

The issue of poverty in the development of Indonesia's development has become a very sensitive issue and has become the focus of the government to solve it. Efforts to overcome poverty levels have been carried out for a long time and various policies have also been implemented, including efforts to grant regional autonomy to local governments to village governments.

Regional autonomy at the district and city government levels is in principle extended to development based on the lowest level in the government system, namely the village. The clarity of the status and position of the village as an autonomous region has been described in Law No. 6/2014 on Villages. The existence of autonomy in the village, makes the village have authority in terms of managing village finances and resources. Therefore, financial management is needed to accountability for management. Village financial management is based on the principle of accountability, namely reporting and disclosing all activities related to resource use. Financial accountability from the public sector cannot be separated from financial performance. The public sector performance system is not only about how resources are used, but also how the outputs or benefits are after use. According to Halim and Kusufi (2014), performance measurement is an important thing to do in order to assess public accountability.

Indonesia is an archipelagic country, therefore in terms of implementing village autonomy, the village administration in question includes villages in mainland and archipelagic areas. Abecasis (2012) explains that archipelagic areas are areas that are sensitive to climate change because some of the concentration of development is located on the coast. This can have an impact on developments in the direction of development and economy in the archipelago. It is different in mainland areas, that the space for economic development is very wide and causes rapid development. One area that has quite a lot of land and archipelago areas is East Java, to be precise in the eastern tip of the island of Madura, namely Sumenep Regency. Sumenep Regency is an area that has the largest archipelago in East Java. Based on the Regulation of the Regent of Sumenep Number 11 of 2006 concerning the division of the administrative area of the Sumenep Regency Government, Sumenep Regency is divided into 27 sub-districts with 330 villages divided into 260 mainland villages and 70 island villages. The implementation of village autonomy is a challenge in itself for the Sumenep district government in terms of regional management and development. Of course, there are differences between land and archipelago areas such as social life, economy, facilities and infrastructure as well as the community development index. In addition, there is also a problem related to the percentage of distribution of funds between mainland and island villages.

Starting from the division of 21%: -79% and in the following years 26% -: 74% is considered unfair for archipelagic areas that are regionally very far away (Bappeda Kabupaten Sumenep, 2015). A change in the percentage of funds was made, namely to be 40% -: 60% in 2017 and until now it is considered still suitable for land and archipelagic areas. This suggests that there is a large focus of funds for archipelagic areas, which is actually a smaller number of villages compared to mainland villages.

The implementation of village autonomy since 2014 and the increasingly large distribution of funds has been offset by fraud in financial management. The Indonesian Corruption Watch (ICW) explained that the basic problem in the village is related to the village budget. The cases related to village funds in 2015-2017 continued to increase, reaching 154 cases. These cases were dominated by abuse by village officials.

The basic theory of this research is the poverty theory. Poverty is a condition in which a person cannot enjoy all kinds of choices and opportunities in fulfilling their basic needs, such as not being able to meet health, a decent standard of living, freedom, self-respect, and a sense of respect from others as well as the gloomy future of the nation and state (Wiguna & Rachmad, 2013). In particular, poverty is then measured by comparing the income or consumption of each individual with several predetermined standards where they are considered poor if their income or consumption is below these standards (Haughton & Khandker, 2012).

Furthermore, Village Funds sourced from the State Revenue and Expenditure Budget which are allocated for villages that are transferred through the Regional Income and Expenditure Budget are used to fund government administration, implementation of development, community development, and community empowerment. The higher the amount of Village Fund Allocation is expected to be able to reduce poverty. so that the poverty rate will decrease. Capital expenditures are budget expenditures for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period. The greater the budget expenditure in capital expenditures, the lower the poverty rate.

Each organization certainly has goals that must be achieved, therefore an organizational structure that is led by the leader of the organization is needed. The formation of an organizational structure has the aim of mapping people with responsibilities that are owned in the organization. The organization that is built is of course led by a head of the organization who has the responsibility to make decisions regarding efforts to achieve organizational goals. This is in line with organizational theory, namely the success of an organization depends on the attitudes and efforts of its leaders and cooperation with its members. Every organization certainly needs funds for the implementation of its activities, therefore budgeting is required. The term usually used for village budgets is the Regional / Village Revenue and Expenditure Budget (APBD / Desa).

According to Law Number 32 Year 2004 and Government Regulation Number 72 Year 2005, the sources of village income include: PADesa, tax revenue sharing, share of balancing funds, financial assistance and grants and donations. As for regional spending, it includes: Direct Shopping and Indirect Shopping. Performance evaluation related to budget utilization needs to be carried out in the public sector. Performance appraisal through measurement of financial performance based on financial ratios. According to Mardiasmo (2009) regarding the measurement of financial performance including economic ratios, efficiency, effectiveness of PADesa. Meanwhile, according to Mahmudi (2016) performance measurement can also be through the ratio of Village Financial Independence and Dependence.

Research related to the measurement of village financial performance as well as performance comparisons from several regions has been conducted by several previous researchers. Aisyah 92017) examines the financial performance of villages in two sub-districts. The results state that the financial performance of villages in Sumberlawang and Miri sub-districts is the low self-reliance ratio with the fluctuating village growth in Miri sub-district. Jaenuri (2016), regarding a comparative analysis of the financial performance of the local governments of Bojonegoro and Jombang, TA. 2015. The result is that the Bojonegoro Government’s financial performance is superior in terms of financial efficiency compared to the Jombang Regency Government. Ayuningtyas (2013), research related to the comparison of the financial performance of the provincial governments of Central Java and West Java TA. 2013. The result is that there is no difference in financial performance between Central Java and West Java provinces.

Based on previous research, the hypothesis formed by the researcher:

H_1: There is a correlation between the level of dependency of the village with the level of rural poverty in an area, both on land and in the region.

H_2: There is a difference in the level of village finance economy between mainland and archipelago areas.

H_3: There is a Difference in the Effectiveness Level of PADesa between Mainland and Archipelago Areas.

H_4: There is a Difference in Efficiency Level of PADesa between Mainland and Archipelago Areas

H_5: There is a difference in the level of village independence between the mainland and the archipelago.

H_6: There is a difference in the level of village financial dependence between the mainland and the archipelago.

METHODOLOGY

This research uses descriptive quantitative method. Sources of data used are secondary data in the form of budget realization reports and primary data from observations in the selected villages. The research approach used is the Mix Method, which is a combination of quantitative and qualitative methods in one study. The location of his research is the report on the realization of the village government budgets in Sumenep Regency. The focus of research in this study is related to the condition of village financial performance between mainland and island regions through financial ratios, different tests of financial performance and village studies related to the efforts of the village head in terms of improving PADesa. The population in this study is the village government in Sumenep Regency. The sample selection uses the Random Sampling technique by means of Area Sampling. The point is to determine the object based on the location of the village in the mainland and island areas.

The operational definition related to the measurement of financial performance is the Economic Ratio (Savings) as the level of costs incurred when carrying out activities. Efficiency ratio, measured by comparing the realization of the budget of income with the realization of expenditure which is then carried out the percentage of achievement. PADesa effectiveness ratio, the comparison between the realization of PADesa and the target of PADesa and multiplied by the percentage of achievement. The self-reliance ratio, calculated by comparing the amount of PADesa revenue divided by the amount of transfer income from the center and multiplied by the percentage of achievement. Furthermore, the dependency ratio, which compares the amount of transfer revenue received with the total revenue of the region. Informants in terms of a qualitative approach use snowbal sampling techniques, namely determining key informants and then looking for informants based on recommendations from key informants.

The data analysis technique used is the Independent T-test Difference Test related to the calculation results of the financial ratios of the mainland and archipelago village governments. A quantitative approach through data normality test and different tests to prove the hypothesis. Furthermore, the correlation test is used to examine the relationship between the level of dependence and the level of poverty.

RESULTS AND DISCUSSION

Testing for normality in this study used the Kolmogorov Sminov test, with the test result criteria if asym.sig> 0.05 or 5% means that the residual data is normal, whereas if the asym.sig value <0.05 or 5%, the research data residual is interpreted as not normally distributed. The test results show that the residual is 0.105. This shows that the reisdual is normally distributed. This is indicated by the value of asym.sig> 0.05, so the use of the statistical tool Independent sample t-test is the right choice in this study.

The following is a description of the PAD realization description, PAD target, transfer value, total income, total expenditure, poverty level and village dependency level in the mainland area of Sumenep district. The actual value of PAD in mainland areas shows that there are villages that do not have PAD (Rp. 0). Meanwhile, the PAD that can be realized reaches an average of IDR 9,817,208 in mainland villages. Meanwhile, villages that have realized PAD have a maximum of Rp. 48,018,620. The target value for PAD in mainland areas shows a minimum figure of IDR 0. Furthermore, the average PAD target is IDR 10,841,457 in mainland villages. Meanwhile, villages with the highest PAD target reached Rp. 48,715,000.

The smallest amount of government transfers to villages in mainland areas was IDR 218,420,000. Meanwhile, transfers reached an average of Rp. 1,149,348,717 in mainland villages. Meanwhile, villages that have a maximum transfer amount to IDR 1,721,347,698. Next, the total income in the mainland area shows a minimum figure of IDR 227,871,795. Furthermore, the total average income reached IDR 1,159,165,925 in mainland villages. Meanwhile, the village with the highest total income reached IDR 1,769,366,308.

The lowest total village expenditure value has a value of IDR 1,693,986, and the highest value is IDR 1,812,979,539. while the average value of total expenditure in mainland villages was IDR 1,096,482,670. The poverty rate represented by the number of letters requesting information on poverty in the village reached a minimum number of 72 letters, the maximum value reached 970 letters, while the average value could reach 391 letters of request.

The value of the ratio of village dependence on government transfers in mainland areas shows a minimum figure of 96%. Meanwhile, the village dependency ratio on average reaches 99%. Meanwhile, villages with a maximum dependency reached 100%.

The following is a description of the PAD realization description, PAD target, transfer value, total income, total expenditure, poverty level and the level of

Tabel 1.
Description of the Village Mainland

	Realitation PAD	Target PAD	Transfer	Total Revenue	Total Expenditure	Poverty	Dependency
lin	-	-	218.420.200	227.871.795	1.693.986	72	96%
lax	48.018.610	48.715.000	1.721.347.698	1.769.366.308	1.812.979.539	970	100%
ean	9.817.208	10.841.457	1.149.348.717	1.159.165.925	1.096.482.670	391	0,99

Tabel 2.
Description of Archipelago Village

Score	Realization of PAD	PAD target	Transfer	Total income	Total Expenditure	Poverty	Dependency
Min	-	1.000.000	1.054.146.107	1.054.146.107	955.664.636	150	98%
Max	14.708.529	17.000.000	2.477.972.256	2.480.235.608	2.381.717.500	650	100%
Mean	2.650.650	3.713.462	1.380.691.011	1.383.341.661	1.341.545.658	353	99,8%

village dependency in the island region of Sumenep district.

The actual value of PAD in the archipelago also shows that there are villages that do not have PAD (Rp. 0). Meanwhile, PAD that can be realized reaches an average of Rp. 2,650,650. Meanwhile, villages that have realized PAD are a maximum of IDR 14,708,529. The target value for PAD in the archipelago shows a minimum figure of IDR 1,000,000. Furthermore, the average PAD target is Rp. 3,713,462 in archipelago villages. Meanwhile, villages with the highest PAD target reached Rp. 17,000,000.

The smallest amount of government transfers to villages in the archipelago was IDR 1,054,146,107. Meanwhile, transfers reached an average of Rp. 1,380,691,011 in archipelago villages. Meanwhile, villages that have a maximum transfer amount to IDR 2,477,972,256. Next, the total income in the archipelago shows a minimum figure of IDR 1,054,146,107. Furthermore, the total average income reached IDR 1,383,341,661 in the archipelago village villages. Meanwhile, the village with the highest total income reached IDR 2,480,235,608. The lowest total village expenditure value has a value of IDR 955,664,636, and the highest value is IDR 2,381,717,500. while the average value of total expenditures that occurred in archipelagic villages was IDR 1,341,545,658. The poverty rate represented by the number of letters requesting information on poverty in the village reaches a minimum of 150 letters, the maximum value reaches 650 letters, while the average value can reach 353 letters of request.

The value of the ratio of village dependence on government transfers in mainland areas shows a minimum figure of 98%. Meanwhile, the village dependency ratio reached an average of 99.8%. Meanwhile, villages that have a maximum dependency reach 100%.

The results of the correlation test between the level of dependence of the village on the level of poverty show the Sig 0.049, and vice versa, the poverty rate has a correlation of the Sig 0.049. This shows that the two have a very strong relationship or chorealization. This means that if the village's dependence on central government transfer funds is getting higher, this is an indicator that the village is increasingly having a high level of poverty.

The logic is that if the dependency is higher, for example 100%, it means that all village government revenue funds are generated from the government transfer funds above it. This also means that the village government has no other sources of funds other than transfers from the central government. However, if the value of

Tabel 3.
Correlations Test Table

		Poverty level	Dependency Level
Poverty level	Pearson Correlation	1	-.265*
	Sig. (2-tailed)		.049
	N	56	56
Dependency Level	Pearson Correlation	-.265*	1
	Sig. (2-tailed)	.049	
	N	56	56

dependency is small, it indicates that the village government still has its own source of funds even though the value is still relatively small.

The data used is in the form of a ratio of the results of financial ratio calculations. The data used in this study have been assumed to be normally distributed.

1. Village Financial Economic Ratio

Economy (savings) as the level of costs incurred to carry out a village activity. According to Mardiasmo (2002), measuring effectiveness only produces outputs or benefits from activities, while economic measurement considers inputs or inputs.

The results of different tests can be seen in the Independent sample T-test table. It can be seen that the sig (2-tailed) value is 0.776> 0.05, meaning that H1a is rejected and H0a is accepted that there is no difference in the level of the village financial economy ratio between the mainland and the archipelago. The results of the calculation of the economic ratio show the same category results, that on average the villages in the dartaan area and the islands are the same, namely economic. It is also supported by the calculation of economic ratios, on average the land area villages produce 99.54% for the land area, which is classified as economic. Meanwhile, for the archipelago, 96.09% is also classified as economic. This economic ratio is shown by Karang Anyar Village at 73% and Jambuir Village as more economical with a ratio of 67.95%.

In line with Alayyul's (2012) research, the results of the performance of the Lamongan Regency regional government are economical because the ratio does not exceed 100%. However, there are also villages that are in the uneconomical category, including the village of Pakandangan Tengah, which has a very high non-economic ratio of 119% and Desa Lombang. 110% of the land and islands.

2. PADesa Effectiveness Ratio

The effectiveness ratio is the ratio used to measure the ability of local / village governments to realize Village Original Income (PADesa), compared to the targets that have been implemented based on the real potential of the Village Government. In this case, how much is the government's ability to realize PADes in accordance with what has been targeted?

The result of the different test shows that the average value for the mainland area is 77% while the island area is 35%. In terms of the PADesa effectiveness criteria, the average value almost states the same thing, namely between less effective and ineffective. As for the Independent Sample T-test table, the Sig. (2-tailed) value is 0.001 <0.05, meaning that H1b is accepted and H0b is rejected. Based on the results of the difference test, there is a significant difference between the ratio of the effectiveness of the land area to the archipelago area. The result of the comparison of the effectiveness ratio calculation indicates that the financial performance in terms of effectiveness between the mainland and the archipelago is ineffective and ineffective.

The average effectiveness ratio for mainland villages, namely 76.65%, is classified as less effective, while inland villages is 56.48% with ineffective criteria. Based on this value, it can be seen that there is a difference in the average effectiveness ratio of mainland and island villages. Research with the calculation of the effectiveness ratio was carried out by Jaenuri (2026), the result was that there was a difference in the ratio between Bojonegoro and Jombang. This is because local governments have not maximized the source of income from fees and taxes.

3. Efficiency Ratio

The efficiency ratio is a comparison between the realization of income and the expenditure budget (Mardiasmo, 2009). The measurement of the efficiency ratio explains how well the village government is able to use its resources to produce output. The results of the calculation of the efficiency ratio at the level of the mainland and archipelago village government in Sumenep Regency for the 2017 fiscal year.

In table 4.4 the statistical group shows that the average land area efficiency ratio is 99.77%, while for the archipelago is 95.77%. In terms of efficiency criteria, the mainland village government is efficient even though it is approaching the inefficient criteria and the archipelago village government is also an efficiency criterion. Furthermore, in the Independent Sample t-test table, it can be seen that the results of the different test of the efficiency ratio between the mainland and the islands seen from the Sig (2-tailed) are 0.782> 0.05, meaning that H1c is rejected and H0c is accepted, meaning that there is no significant difference between the efficiency ratios. village government finances in mainland and archipelago areas.

In general, the village government in Sumenep Regency using efficiency ratios shows the results of calculations with the average efficiency criteria for land areas and efficiency criteria for archipelagic areas. The mainland village government has an efficiency criteria of 99.77% on average. Meanwhile, the archipelago area, which is 96%, is included in the efficiency criteria so that it is still in the efficiency category. In line with the research of Umi (2015) that the efficiency of financial performance in 2010 on the Argodadi APBDesa has a tendency to be efficient because the ratio value is less than 100%. This is not in line with the research conducted by Jaenuri (2016), the results state that the Bojonegoro and Jombang district governments value the efficiency ratio of Bojonegoro is superior to Jombang. Abecasis statement regarding islands, that the economic process of archipelagic areas is limited to coastal areas. A lot of income is received from marine wealth without having to spend a lot of money.

4. Independence Ratio

How much independence at the village level can be determined by calculating the village financial independence ratio. The village independence ratio is calculated by comparing how much Village Original Income is received with the amount of transfer income and village loans (Mahmudi, 2016).

The Independent Sample t-Test shows the sig (2-tailed) result is 0.036 <0.05, meaning that H1d is rejected and H0d is accepted. This means that there is no significant difference between the ratio of financial independence in mainland and archipelago villages. When viewed from the criteria for the independence ratio, the mainland and archipelago village governments fall into the same criteria, namely a very low self-reliance ratio. Furthermore, namely in the value of transfer income, that land areas and islands both receive transfer income in large amounts.

Village financial independence seen from the comparison of PADesa with transfer income and village loans shows unsatisfactory results. Overall, the villages in Sumenep Regency, both the mainland and the archipelago, are still not independent, this can be seen from the average self-reliance ratio of 18 sub-districts that are still not able to qualify as villages with independent status. In fact, the average of sub-districts, both land and archipelagic regions, is categorized as very low, meaning that their independence is only in the range of 0% -25%. Aisyah's research (2017) shows that the village government still depends on external income, in this case government assistance. Public awareness and participation has not been optimal in terms of implementing independence.

5. Dependency Ratio

The village financial dependency ratio is obtained by comparing the amount of transfer income received with the total village income (Mahmudi, 2016). The calculation of this ratio indicates that the higher the resulting ratio, the higher the level of dependence of the village on the central, provincial and local governments.

The independent sample T-Test table shows the sig (2-tailed) value of 0.782> 0.05, which means that H1e is rejected and H0 is accepted, that there is no difference between the financial dependence ratio of village governments in land and island areas. This is in line with the results of independence that there is no difference, which means that the village government in Sumenep district is still low in terms of PADesa, which causes the transfer income to be greater than the village's original income. The impact is that the village still depends only on funds from the central government for village activities. This is due to the factor that becomes the benchmark, namely how much transfer income is received compared to the total existing village income. It is different from the self-reliance ratio, which measures how much it is able to generate PADesa compared to the revenue received by transfer from the central, provincial and local governments.

6. Poverty Level

The level of village poverty in this study is measured by the number of requests for a certificate of poverty in each village. The more letters asking for the poor were submitted to the community, the more the number of poor people in the village was. On the other hand, the less the number of poverty in the village has decreased.

The independent sample T-Test table shows the sig (2-tailed) value of 0.519> 0.05, which means that H1f is rejected and H0f is accepted, that there is no difference between the poverty level of village governments in land and island areas. This shows that it turns out that poverty has occurred in all regions, both mainland and in the archipelago. Both regions experience the same conditions.

CONCLUSIONS

There is a significant correlation between the level of dependence of villages from regional transfers on the level of village poverty. This means that if the village's dependence on central government transfer funds is higher, this is an indicator that the village is increasingly having a high level of poverty. PADesa Effectiveness Ratio states that there is a difference between the financial performance of mainland and archipelago villages. Meanwhile, the results of calculations and different tests for economic ratios, efficiency, independence and dependence on village finances state that there is no difference in financial performance between mainland areas and islands. The existence of a budget disbursed to the village needs to also be balanced with assistance to the village government in terms of village financial management and utilization of village potential. Since the effectiveness ratio of PADesa, mainland villages and archipelago villages are both in the ineffective category, the village government must continue to strive and innovate in order to increase PADesa resources. The next researcher may try to conduct research on performance differences between the mainland and archipelago village governments with a focus on a qualitative approach that is getting deeper in both land and island areas.

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