



EFFECTIVENESS OF USE OF THE BUDGET FUND ONE BILLION IDR FOR ONE VILLAGE

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Abstract:

The Murung Raya District Government made a policy of providing assistance of 1 billion IDR per village per year to increase development in rural areas. The policy is outlined in Local Regulation number 3 of 2013, so that since 2014 every village in Murung Raya district has received an APBD Fund allocation of IDR 1 billion to build facilities and infrastructure, in accordance with the conditions of each problem. The policy is local, and comes from APBD funds, made long before there is a Government policy on Village Funds. Practically every village in Murung Raya Regency has the potential to utilize funds of 2 billion IDR per year, when at the same time there was a Government policy to allocate Village Funds of 1 billion IDR per year. Based on the results of the preliminary survey, there are symptoms that the 1 billion IDR in aid for that rural development cannot be fully utilized by village officials. This research focuses on finding out the causes of why it happened. Using a positivistic approach with an evaluation method based on a case study, this study found the fact that among the factors that most determine the ineffectiveness of the use of the IDR 1 billion APBD funds that allocated to the development of each village in Murung Raya Regency was mainly due to low quality of aparatus village, and related to the capacity of the Headman as the person in charge of the program.

Keywords: village funds, APBD funds, local regulation, village officials

1. Introduction

Regional autonomy directly or indirectly has had a sufficient influence on the dynamics of development in the region. This condition has provided a new space of thought and awareness for the Government and society in terms of changing the regional

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development paradigm. According to Law Number 32 of 2004, Regional Autonomy is the right, authority, and obligation of autonomous regions to regulate their own government affairs and the interests of their people in accordance with the applicable laws and regulations.

The existence of these policies is certainly an excellent opportunity and opportunity for local governments to prove their ability to regulate and implement authority in development based on the needs of their regions in accordance with the provisions of the law. At the very least, it has been proven in Murung Raya Regency, Central Kalimantan Province. Based on Law Number 5 of 2002, Murung Raya District was formed as one of the Autonomous Districts in Central Kalimantan Province. Murung Raya Regency which has an area of 23,700 Km² with a total of 10 sub-districts 9 sub-districts and 115 villages. The average village in this district is left behind. To respond to these conditions, the local government then offered a program to accelerate village development, in the form of providing village funds of 1 billion IDR per village per year allocated from the APBD. The funds are projected for infrastructure development in the fields of health, roads, bridges, clean water and lighting, and improving the implementation of good governance and community participation in development; reduce poverty, open new jobs and economic businesses based on local communities, etc. The policy was outlined in the Murung Raya District Regulation Number 3 of 2013.

The local government policy covers development in 115 villages in the Murung Raya District. As explained in the Murung Raya District Regulation Number 3 of 2013 Article 2 and Article 3, the village development fund policy of 1 billion IDR should be utilized to accelerate the development of villages and urban villages throughout the Murung Raya Regency to improve the quality of facilities and infrastructure economy, as well as improving people's welfare.

In later developments, this Regional Government policy turned out to be in line with the policies of the Central Government, which allocated 1 billion IDR per village per year originating from the National Budget, based on Permendes Number 5 of 2015 Chapter III on prioritizing the use of Village Funds for Village Development. As such, village development funds, specifically for Murung Raya Regency, are valued at 2 billion IDR per year per village. In other words, it was like a "double program" that had never existed before in Indonesia. Therefore, it is an advantage for the village community, but it is also a "double burden" for the village government to account for it. This study took the case in Mangkahui Village, Murung District in Murung Raya District to test this problem.

Although there has been no official report on the effectiveness of the use of Village Funds (1 billion IDR) from the state budget sources in Murung Raya Regency, and how the village development funds (1 billion IDR) are channeled from APBD sources, it is suspected that the amount of funds received per village is potentially problematic because constraints on the quality of village officials' human resources and real problems in each village that are not understood by regional government officials at the top level. This allegation was corroborated from the results of the pre-survey in

the context of this study which indicated this. In addition to the constraints on the quality of village officials' human resources, other potential obstacles are thought to have something to do with other variables which are project management categories in general, namely: the completeness of the equipment, the implementation process, the availability of material, and (or absence) supervision.

2. Literature Review

2.1 Effectiveness

According to Kumoroto (2005), effectiveness is a measurement of the completion of a particular work within the organization in achieving its goal of whether the work is done or not. Siagian (2005) argues that effectiveness is a work orientation which means that the focus of attention is the achievement of various targets that have been determined in a timely manner by using those resources so that certain results must be achieved within the stipulated time. Apart from the opinions of the two authors, Mardiasmo (2004) also suggested that effectiveness is a measure of the success or failure of an organization in achieving its objectives. If an organization succeeds in achieving its objectives, the organization is said to have run effectively. Thus, effectiveness is the use of resources to achieve a standard measure, namely how far the context, input, process and product can be achieved according to program standards that have been determined in a job. The concept is important to understand in the context of policy and how a policy is implemented. In the context of stimulant funding for village development, effectiveness is usually used to measure achievement of goals, timeliness, according to benefits and results according to community expectations. The purpose of this is that the use of village funds can be said to be effective if its use is in accordance with the priority needs so that the goals will be achieved, the intended timeliness is the process of distribution and use and in accordance with the planned implementation of activities until end of activities as the community has felt the benefits of the funding, and the results that match the expectations of the community are the expectations of the community with the provision of funds for village development.

The value of effectiveness is basically determined by the achievement of an organization's program plan which in the context, input, process and product according to program standards that have been determined in a job. According to Campbell, as quoted by Steers (1998), to measure work effectiveness there are several variables commonly used, namely: Preparedness; Absenteeism; Spirit at work; Motivation; Job satisfaction; Workload; and Time to complete the task.

Based on these 11 indicators by Barnard (Prawirosentono, 2008), the most important thing in the case of village development funds is the effectiveness of individuals in implementing program policies, and the effectiveness of work units in implementing program policies. This is due to the lack of staff or human resources in the village who can work effectively in accordance with established procedures. Whereas village funds are so large (around 2 billion IDR) managed by each village, practically requires good financial management capabilities. Whereas it has become a

common fact in the field (especially in Murung Raya District) that the capacity of village apparatus is actually quite limited, while the use of village funds must be in accordance with a set of rules, and is actually quite complicated and can only be done by human resources (HR) who have the ability adequate managerial.

2.2 Leadership

In the context of village development, the leadership is certainly attached to the headman figure. Headman or village government based on PP No. 47 of 2015 is the administration of government affairs and the interests of the local community in the system of government of the Unitary State of the Republic of Indonesia. According to Government Regulation No. 72 of 2005 concerning Villages paragraph 2 concerning the duties, authorities, obligations and rights of the headman, article 14 paragraph (2), where one of the authority of the headman is to coordinate village development in a participatory manner. The headman as a formal leader in the implementation of village governance plays an important role in determining the success of the implementation of development, especially at the village level (Fajriana, 2014). The headman indirectly also has an important role in terms of 1) Motivator, 2) Facilitator, and 3) Mobilizer (Tjokroamidjojo, 2000).

The task of the headman is to organize government affairs, which are meant from the affairs of the government, among others, the regulation of the life of the community according to the authority of the village such as the making of village regulations and the establishment of community institutions. Then the task of the headman in terms of development is among others community empowerment in the provision of public facilities infrastructure. Whereas the headman's social duties include community empowerment through fostering the socio-cultural life of the community.

In terms of the technical implementation of the task, the headman is obliged to provide accountability in the form of making a report on the implementation of the Village government addressed to the Bupati, and the accountability report to the BPD and informing all reports of government administration to the community. In the report contains reports of all Village activities based on existing Village authorities, as well as tasks and finances of the government, the Provincial government and the Regency/City government. This report on accountability for the duties of the headman is carried out as an effort to realize an accountability in a village government and as an effort to realize government transparency towards the community.

2.3 Village Development

Village development in principle is a process and effort carried out by a community systematically to achieve a better situation. The implementation of this development process is nothing else because the community feels dissatisfied with the current situation which is considered less than ideal. Development is an evaluation process, so that people need to make changes gradually in accordance with the resources they have and the main problems being faced (Darmoko, 2014).

The village used as the object of development is the smallest unit of government that exists in the Indonesian government system. The position of the village which is at the forefront of service to the community will greatly determine the appearance of the government system above it. The success of the village administration in carrying out development programs in the village is also a success for the sub-district, district, provincial and even the central government. This is because village development is an integral part of national development (Mulyadi, 2009).

Village development aims to improve the welfare of rural communities and the quality of human life and poverty alleviation through meeting basic needs, building village facilities and infrastructure, developing local economic potential, as well as sustainable use of natural and environmental resources (Lestari, 2015). Village development must be well planned based on the results of a thorough analysis or study of all potential (strengths and opportunities) and problems (weaknesses and obstacles) faced by the village. The results of the analysis of the potential and problems that exist and may arise in the future is the basic material for planning and village development programs in the future by involving the broadest community participation (Dewi, 2012).

The implementation of government policies in community development certainly requires community participation, especially the participation of the people who are the target of implementing the policy. Community participation in development has a very important role, this is based on the consideration that the community can play a role not only as an object but also as a subject of development. Therefore, the dynamics of community participation in a process of implementing development policies can also be seen as one indicator of the successful implementation of these policies (Mulyadi, 2009). Forms of development planning, such as the village Medium Term Development Plan (RPJM) and Annual Work Plan (RKT), are some examples of such development (Dewi, 2012). Article 79 of Law No. 6 of 2014, requires the village government to develop a village development plan in accordance with its authority by referring to the district/city development planning.

3. Methods

This study uses a positivistic approach with the design of case study based evaluation methods (Sarman, 2016). Evaluative research has two main activities, namely measurement or data retrieval which then compares the results of measurement and data collection with the standards that should be used. Methodologically, this research refers to the descriptive method model, in essence explores the meanings, various variations, and perceptual understanding that causes the emergence of phenomena that are examined (Sarman, 2004).

The analytical tool used in this study is a fishbone diagram model, introduced by Kaoru Ishikawa. Fishbone diagrams are commonly used when we want to identify possible causes of a problem and especially when an implementing team falls thinking in a routine (Tague, 2005). By using this analysis tool, it is hoped that the main factors

that can cause Village Funds of 1 billion IDR per year to be detected per village are not maximized. Therefore, the fishbone diagram model in this study does not fully follow the original model proposed by Kaoru Ishikawa, because the variables that might be tracked are only four categories, namely: (1) method (method or process); (2) material (especially raw material and information), (3) mind power (the work of the mind, especially in terms of digesting the rules for using the Village Fund), and (4) milieu (environment). To obtain the right data, relevant and in accordance with the needs of this research, two techniques of data collection are conducted, namely interviews and documents (data of 1 billion IDR grant per year per village in Mangkahui Village).

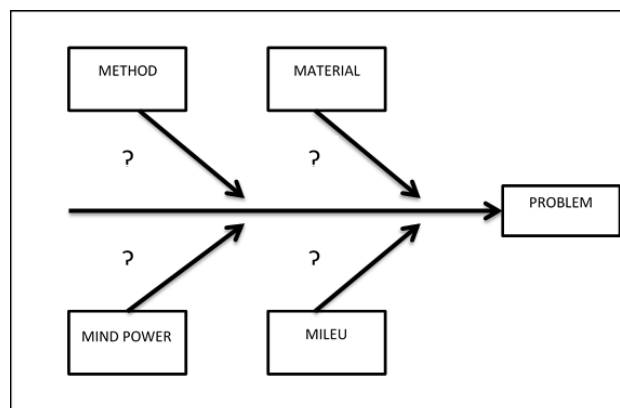


Figure 1: Fishbone Diagram

4. Result and Discussion

The Village Fund of 1 billion IDR per year sourced from the Regional Budget began to be realized by the Regional Government in 2015. The Mangkahui village received routine village development funding from the Regional Government, and its use was in accordance with the capacity of the village apparatus to plan it. From the results of the recapitulation of the planning and use of the Village Fund of 1 billion IDR, it can be obtained an illustration that its use is more directed towards building physical facilities and infrastructure, such as village roads. In fact, infrastructure in rural areas is generally very limited, but apparently, the village development funds sourced from the APBD have not been utilized maximally for the objectives that are in line with the target of funding, which is for the welfare of village communities and opening access to the village economy. Until 2017, the use of IDR 1 billion in Village Funds was more focused on financing the construction of physical infrastructure such as village roads, both connecting and road roads within the village. In fact, based on the recapitulation of the use of the 2016 and 2017 budgets, a portion of the budget turned out to be used for the construction of village offices, which actually had nothing to do with efforts to improve the welfare of rural communities. This indicates that there is no capacity for planning the use of the budget to overcome the development problems that are most needed by villagers.

Infrastructure development in Mankahui Village is increasingly being carried out every year. However, this does not illustrate how the use of village development

assistance funds of 1 billion IDR from regional budget sources. This is related to the existence of various funding sources, including the Village Allocation Fund (ADD), and Village Funds sourced from the State Budget, which village officials often report (to the public) without mentioning the origin of the development funds. When this was confirmed by village officials, information was obtained that the main obstacle of village officials in utilizing budgets sourced from the APBD and APBN was that they had to plan programs and activities a year before, and the programs or activities that had been implemented must be accounted for by all administrative expenses. Whereas in reality the ability of village officials to implement the administration mechanism of such projects is actually inadequate, although some of the village officials have received brief technical guidance on this matter.

The construction of village facilities and infrastructure is needed to facilitate the village economy, and open access for community members who may have difficulties in obtaining public services, for example in the health and education fields. Such is the noble goal of holding a village development fund program of 1 billion IDR from the Regional Budget. Apparently, this was wanted to be proven by the Mangkahui headman, who tried to use the funds provided by the Regional Government, to advance his village. Although he actually does not have best practice to be used as an empirical example, but as far as his confession, he wants to try optimally with all the power to carry out the mandate burden. He stated that he was aware that he was only a facilitator. Within certain limits he also acts as a motivator. But the key word for the success of using the 1 billion IDR fund will undoubtedly depend on the villagers themselves, whether they want to be actively involved or not in village development.

In this study, what was conveyed by the headman was clarified by a number of research sources, for example, a resident with the initials HH, who stated that the headman of Mangkahui had been very active in disseminating information on village development funds from APBD sources. This was also confirmed by a resident with the initials HT who stated that the headman of Mangkahui on a number of occasions always invited the community members to think about how to improve village infrastructure and other infrastructure, by utilizing funds provided by the Regional Government. Because the role of the headman, who tends to be proactive, was acknowledged by HM (a community leader), the relationship between the headman and community members was good, thus spurring community participation in village development activities. For example, by way of self-management of village aid funds, namely combining mutual cooperation activities (as a manifestation of community participation) with material assistance sourced from funding originating from a 1 billion IDR village aid fund, to build improvements to several roads within the village, which were carried out since 2015 until 2017.

The strategy carried out by the headman is considered by a number of speakers in this study to be sufficiently effective to build community trust. The headman almost always invites local community leaders to deliberate before formulating policies, including in plans to utilize village development funds from the Regional Government. The headman also always attaches the results of the village meeting on the bulletin

board, as a form of information transparency. With this strategy, as acknowledged by the Village Chief himself, he is easier to interact and invites and community members to support the development that has been planned in advance.

Although not very satisfying, because the physical form is still very limited in number, the construction of physical infrastructure, such as the road to the neighboring village, is felt to be truly beneficial by the local community. An example is the acknowledgment conveyed by Bai (a resident of RT 03), that because there is a village road that was built towards Puruk Cahu Village, nota bene is the district capital, the price of sugar for example becomes cheaper by an average of IDR 2,000 per kg because logistics costs can be trimmed in such a way. Meanwhile Tur (resident of RT 04) commented that with the use of the 1 billion IDR development fund to improve the quality of village roads, in the form of "concreteisation", at least the local community members could use the non-muddy road.

The latent problem that often occurs in the utilization of village development funds, namely coordination, deliberation and transparency of information seems to have been successfully overcome by the headman. It was acknowledged by Zat (a local resident), that he dared to testify that the headman always sought the approval of community leaders before making a decision to build a project. The same thing was stated by HM and Ogo, other community leaders.

However, a variety of positive responses from a number of sources involved in this study did not seem to indicate whether a village development fund of 1 billion IDR per year was truly utilized, or not. Because in general the resource person does not know exactly, an infrastructure development is funded by funds originating from the Regional Budget, or other sources. The fact that the sources of village development funds can also come from the APBN (Village Fund) obscures the contribution of village development funds from the APBD source. That the community members are happy with the various developments in their village, whether from any funding source, it is a separate problem in the implementation of a 1 billion IDR village development funding policy from the regional budget source.

There is a tendency in the field, that the implementation of projects and activities financed by the Government and Regional Government for village development has become routine, and the obstacles are almost similar when it comes to the capacity and capability of the executor. The same thing is also indicated in the use of 1 billion IDR in village development assistance funds from regional budget funds in Mangkahui Village.

For further discussion, the analysis is deemed necessary to borrow a fishbone diagram model. This fishbone diagram model is commonly used to find cause and effect, to identify and organize causes that may arise from a specific effect and then separate the root cause of the problem from appearing. Of the various approaches commonly used to apply fishbone diagrams, in this section of the discussion deliberately used the 4 M's approach, which provides a reference to 4 main factors considered, namely: (1) method, (2) material, (3) mind power and (4) milieu. But in the operationalization of the diagram model, the aspect of the method machine was applied

as a Fund Proposal Process, in the material aspect applied as Budget Information, the mind power aspect was applied as the Capability of Village Apparatus, and the milieu aspect was applied as a local Environmental Condition.

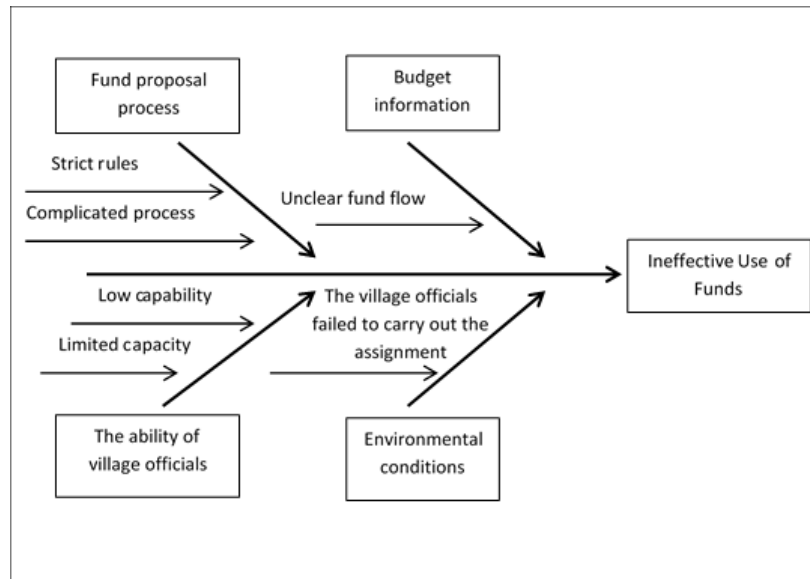


Figure 2: Analysis with Fishbone Diagrams

In the discussion of this research, the emphasis is mainly on the component components (processes, mechanisms, procedures) and mind power (capability of human resources); because basically the machine component (which is assumed to be the rule and legislation covering the village development fund policy) and the material component (i.e. funds and sources) is actually no crucial problem to discuss.

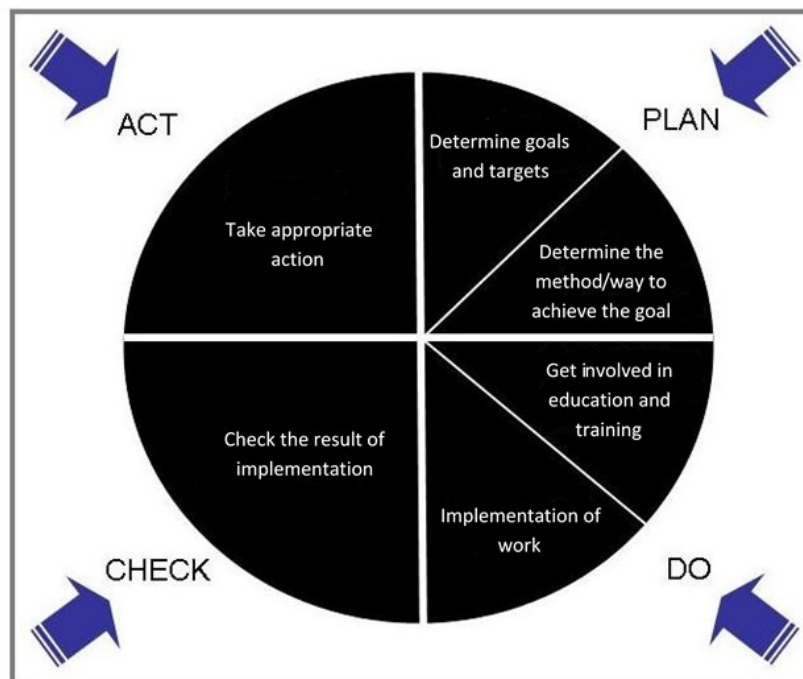


Figure 3: Supporting Stages of The Fishbone Diagram Model

As initiated by Kaoru Ishikawa, to apply this fishbone diagram model, it is worth every user to imagine the principle: plan-do-check-act (as illustrated in Figure 3). Every leader of the organization (including the headman) should have a plan (plan) to set a target activity, even a way to achieve it. Implementation (do) is the next step that involves all preparation so that the plan can be done well. But the next step also needs to be an act of caution in anticipating problems that arise in the form of checking (checking) the results of implementing policy actions. And the last step is to take the act that best fits the actual conditions, or is most likely to be done.

Based on the research findings, the fishbone diagram model can provide an indication that the ineffectiveness of the use of village development funds is due to the following factors: First, the headman and village government officials do not have the ability to plan adequate programs and activities to utilize the funds available with conditions that must be planned in detail according to real needs and reasonable financing details. The inability has something to do with the second factor, namely the headman's thinking ability seems rather limited to being able to understand and apply all kinds of project management inherent in the use of village development funds. This is evidenced, for example, from the shallowness of its interpretation of the purpose of the 1 billion IDR for village development fund assistance program which is actually to increase the economic independence of the village community, but is better understood as an aid for building village infrastructure, such as village roads. Whereas implicitly the purpose of providing village development assistance funds is to empower village communities in economic and social terms. Third, because of the issue of personal capacity and capability, the headman then tends to be less able to implement programs and activities that are in accordance with the ideal goals of village development assistance provided by the Regional Government. This is not only measured by the inability to account for the financial administration of the project, it also projects the impact that might occur because of taking an action. That then makes the issue of "checking" the fourth factor in the causes of ineffectiveness in the use of village development funds.

4. Conclusion

From a number of variables which constitute the project management category, the factors that most determine the effectiveness of using a village development fund of 1 billion IDR per year in Mangkahui Village are man power factors (in this case the capacity of village officials to carry out projects), mind power (thinking ability and the power of leadership of the headman), as well as milieu (environment, which is a separate challenge related to efforts to adjust the budget available with the reality of the problem at hand). However, from a number of these factors, the milieu factor was felt to be more severe, especially in the areas included in the underdeveloped village category, such as the Mangkahui Village.

The Role of the Headman, as a formal leader given the mandate to manage 1 billion IDR in APBD funds, turns out that in practice it is limited by its ability to

translate crucial problems that can be categorized as priorities that can be formulated and understood by the community in their village. This led to the ineffectiveness of the use of funds to solve basic problems in accordance with the purpose of granting 1 billion IDR per village per year. The openness of the Headman in Mangkahui Village in directing the use of 1 billion IDR in funds sourced from the APBD has been appreciated by a number of community leaders, and has had a positive influence on the personal relationship of the Headman and his community members. This prevented the Village Chief from being suspicious of misappropriation of village development funds.

The use of village development funds amounting to 1 billion IDR originating from APBD funds tends to overlap with Village Funds sourced from the National Budget, and it is a problem for village officials to plan programs and activities, because they actually do not have the technical capability to manage project funds that are so large. The Mangkahui Village Community, whose opinion was represented by community leaders involved in this study, tended not to be able to distinguish the use and utilization of 1 billion IDR in village development funds sourced from APBD funds, with programs facilitated by the Village Fund sourced from APBN funds. Because of this problem, the community experienced an assessment bias towards the use of village development funds in Mangkahui Village.

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