

The Effect Of Local Original Income (Pad) And Public Participation On Sustainable Green Open Space (Rth) Management In West Karawang District

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Abstrak

Urbanisasi yang pesat dan alih fungsi lahan telah mengurangi ketersediaan Ruang Terbuka Hijau (RTH) perkotaan, sehingga menjadikan pengelolaan RTH yang berkelanjutan sebagai tantangan utama di Kecamatan Karawang Barat. Meskipun Pendapatan Asli Daerah (PAD) telah meningkat, proporsi RTH publik masih rendah, dan peran partisipasi masyarakat dalam pengelolaannya belum banyak dikaji secara mendalam. Penelitian ini menggunakan pendekatan kuantitatif dengan metode penelitian eksplanatori. Data dianalisis menggunakan *Partial Least Squares Structural Equation Modeling* (PLS-SEM). Penelitian ini bertujuan untuk mengkaji bagaimana PAD dan partisipasi masyarakat memengaruhi pengelolaan RTH yang berkelanjutan. Hasil penelitian menunjukkan bahwa PAD tidak memiliki pengaruh yang signifikan, sedangkan partisipasi masyarakat memiliki pengaruh positif dan signifikan terhadap pengelolaan RTH. Kedua variabel tersebut menjelaskan variasi dalam pengelolaan RTH, dengan partisipasi masyarakat teridentifikasi sebagai faktor yang paling signifikan.

Kata Kunci: *Pendapatan Asli Daerah; partisipasi masyarakat; akuntansi sektor publik; pengelolaan Ruang Terbuka Hijau perkotaan yang berkelanjutan.*

Abstract

Rapid urbanization and land-use conversion have reduced the availability of Urban Green Spaces (UGS), making sustainable UGS management a major challenge in West Karawang District. Although Local Own-Source Revenue (PAD) has increased, the proportion of public UGS remains low, and the role of community participation in its management has not been extensively studied. This research utilizes a quantitative approach using an explanatory research method. The data was analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). This research seeks to investigate how PAD and community participation impact sustainable UGS management. The findings reveal that PAD does not have a significant influence, whereas community participation has a positive and significant effect on UGS management. The two variables explain the variation in UGS management, with community participation identified as the most significant factor.

Keywords: Local Own-Source Revenue; community participation; public sector accounting; sustainable Urban Green Space management.

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INTRODUCTION

Component crucial development city sustainable development, one of which is RTH (Green Open Space), plays a very important role important in guard balance ecosystem, regeneration quality air, control temperature micro, as well as open room supportive public health physical and interaction social society. In planning modern city, green open space also functions as infrastructure ecological strategic support quality environment life and well-being (Frantzeskaki and Hansen, 2022). The existence of green open space is proven give contribution significant to provision service ecosystems, such as recreation, education environment, and improvement quality life public city (Hanna et al., 2024).

However thus, the rapid rate urbanization and land conversion function land For settlements, industry and infrastructure urban cause pressure Serious to existence and quality of green open space. Growth area woke up that didn't balanced with provision room green cause decline the extent of green open space and its weakening Power support environment urban (Djuarsa et al., 2025). Conditions This become challenge main in realize high development (Grunwald and Saha, 2025). Challenges the No only related with limitations land, but also with management finance the area that covers planning, allocation, implementation and accountability budget. In perspective accountancy sector public, effectiveness RTH management depends on the ability government area allocate source Power in a way transparent, efficient and accountable so that capable produce benefit optimal environmental and social conditions.

In accordance with Law Number 26 of 2007 concerning Spatial Planning, proportion of green open space in urban areas must reached the lowest limit of 30% of the entire area, with 20% of the details are allocated for public green open space and 10% for private green open space. However, research show realization of green open space in cities big Indonesia still be under provision normative consequence pressure urbanization and domination area woke up (Intan and Kusumaningtyas, 2024). Limitations of governance as well as capacity fiscal government area become factor inhibitor fulfillment of the RTH target (Valones et al., 2023). In addition, the gap between policy targets and realization is also influenced by the limited availability of adequate spatial data. (Sulistyo et al., 2024). Based on publication West Karawang District in Figures 2025, the area of West Karawang District reached 39.51 km², however realization of public green open space only 20.55 hectares or approximately 0.6% of the total area (BPS Karawang Regency, 2025). The ratio This show gap significant towards the ideal target of 20% public green open space as mandated law. On the other hand other, changes function land such as in Nagasari Subdistrict, also make things worse limitations room green, although effort recovery has done through collaboration government area with PT KAI in Arrangement of the Ade Irma Park Area (Karawang Regency Government, 2025).

West Karawang District as center government and activities economy, have level dynamics high development with density resident reaching 4,422 people / km² (BPS Karawang Regency, 2025). The height activity development the cause need towards green open space is increasing increase as balancer function ecological and social area urban areas. However Thus, the publication officially available Still serve RTH information in general common and not yet load detailed data about condition management of green open space at the level sub-district. Condition the cause

evaluation effectiveness management of green open space at the level local Still limited so that required further research deep .

In addition , based on Agency Performance Report Government (LAKIP) Karawang Regency Environmental Service , realization RTH program budget during the 2021-2025 period is classified as high , namely of 95.33% in 2021 , 95.25% in 2022 , 98.20% in 2023 , 98.40% in 2024 , and 94.58% in 2025. On the other hand , other , based on data from the Karawang Regency Regional Revenue Agency , the realization of PAD for Karawang Regency during the 2021-2024 period fluctuated , namely reaching IDR 1.65 trillion in 2021, IDR 1.62 trillion in 2022 , IDR 1.76 trillion in 2023 , and IDR 1.63 trillion in 2024. Although Thus , the PAD value show capacity fiscal relative area big For support financing development , including management of green open space. However , the high capacity fiscal the Not yet followed by an increase proportion of public green open space so that connection between capacity fiscal area with management of green open space is still need proof empirical .

From the perspective financing public , capacity reflected fiscal in PAD to become one of indicator ability government area in finance service public , including green open space management (Liu et al., 2023) . Although Karawang Regency has capacity relative fiscal large , the PAD is not high yet Of course followed by an increase quality green open space management . Conditions the show that capacity fiscal area just Not yet Enough For realize optimal green open space management . In addition to capacity fiscal , participation public in planning , maintenance and supervision of green open space is influencing factors effectiveness management room public and sustainability environment urban (Munandar and Saefulloh, 2024) . However , until moment This Still Not yet empirical data is available that examines level participation public in a way comprehensive in manage green open space in West Karawang District so that contribution public to success management of green open space is still Not yet Lots known .

With however , still found gaps in research , more precisely in the relationship capacity fiscal area with relatedness public in managing green open space at the level local . Research previously generally discussing RTH from perspective spatial planning or participation public in a way separated (Munandar and Saefulloh, 2024) . In line with study This , other studies also show that discussion of RTH is still ongoing tend done in a way partial , other studies place RTH in context policy and implementation room city (Intan and Kusumaningtyas, 2024) . Meanwhile that , capacity fiscal at the level area through income original area more Lots examined by context development in a way general without relatedness specific with management of green open space (Liu et al., 2023) . Thus , the research target This For analyze impact income original area as well as participation public in managing sustainable green open space at the community level sub-district . New study lies in the analysis second variables the in a way simultaneous in perspective accountancy sector public .

LITERATURE REVIEW

Public Accountability Theory

Public Accountability Theory emphasize obligation government area accountable planning , implementation , and use budget as well as asset to society that becomes stakeholders interest main (Wardan, 2025) . Accountability public covering aspect administrative , financial , performance , and involvement public as mechanism supervision to policy public (Maritza et al., 2024) . Through implementation The Effect Of Local Original Income (Pad) And Public Participation....

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accountability public , government sued organize transparent , effective and interest - oriented management public .

In managing green open space, accountability realized through transparency budgeting , effectiveness use source power , and reporting interest - oriented performance public . Success RTH management is measured from availability budget , but also from ability government give benefit ecological , social , and economy in a way sustainable . Thus , *Public Accountability Theory* become base in to expose relatedness between capacity fiscal government region , participation community , and sustainable green open space management .

Income (PAD) in Perspective Public Sector Accounting

State taxes, state remuneration , revenue from management asset separate areas , as well as reception legitimate other is arrangement from PAD (Regional Original Income) (Hasanah et al., 2025) . PAD illustrates ability fiscal as well as independence finance area For financing service public and development (Natalia, 2023) . The more the size of a region's PAD , then the more increase capacity government area in organize governance and development in accordance priority local .

Optimal PAD realization provides flexibility budget For maintenance and development of green open space (Liu et al., 2023) . Based on *Public Accountability Theory* , with capacity sufficient fiscal allows government area arrange source Power with effective as well as accountable management asset public in a way sustainability . In research This , PAD is one of the indicators that describe capacity fiscal government area in support implementation development and services public , including green open space management .

Community Participation as Accountability Social

Participation public refers to involvement active inhabitant in stage preparation , implementation , utilization , and monitoring policy public (Salampessy et al., 2024) . Participation This increase transparency and responsiveness government in organization policy public (Ariawan et al., 2025) . Involvement society also reflects existence collaboration between government and society For improve governance public .

Participation public become mechanism accountability social to management asset public (Munandar and Saefulloh, 2024) . In green open space management , involvement public in greening , maintenance parks , utilization , and supervision the use of RTH is capable increase effectiveness management , prevention abuse room public , and extend benefits of green open space. Thus , involvement public be one of aspect For realize effective green open space management as well as sustainable .

Sustainable Green Open Space Management Performance

Performance of sustainable green open space (RTH) management describe ability government area in management asset effective , efficient and responsive environment to need ecological , economic , and social public urban (Djuarsa et al., 2025) . Evaluation implementation green open space policy and management are important For ensure achievement objective development sustainable , including improvement accessibility social , sustainability function ecological , and responsive governance integration to urban dynamics (Onasis et al., 2025) . Success management of green open space is not

solely assessed from achievement of development targets , but also from ability guard function ecological as well as benefit social in a way sustainable .

Effective management of green open space expected capable create balance between aspect social , economic and environmental in accordance with principle development sustainable . Sustainable green open space management also reflects success government area in management room beneficial public to public as well as the environment . Therefore that , performance RTH management is indicator important in evaluate implementation policy government areas in the field environment .

METODOLOGI

Approach quantitative with design *explanatory research* used For evaluate impact of PAD (Regional Original Income) and involvement public in Managing sustainable green open spaces (RTH) in West Karawang District . Focus study This is inhabitant West Karawang District . Collection samples that meet the requirements condition use method *purposive sampling* as following : (1) aged at least 18 years old ; (2) living in West Karawang District ; and (3) knowing or utilizing RTH. Next , the sample must own understanding or relevant experience about conditions , utilization , management of green open space in the environment surrounding area . With Thus , the sample can give relevant assessment with variables research . There were 100 respondents used For studies This based on criteria the .

Primary data obtained from respondents with questionnaires given with Five-point *Likert scale* in order to perception respondents about variables participation Community and sustainable green space management . Secondary data originate from document official Bapenda (Regional Revenue Agency) of Karawang Regency , which includes PAD (Regional Original Income) data for Karawang Regency from 2021 to 2025. PAD data changed to in form *natural logarithm* (Ln) before done analysis For adapt data characteristics .

In the research This there are two variables independent , PAD (variable independent first) and participation society (variable independent second). And one variables dependent , namely sustainable green space management . SEM (*Structural Equation Modeling*) which is based on PLS (*Partial Least Squares*) is used For analyze data, *software SmartPLS* applied For research . Analysis process consists of on *outer model* (evaluating the measurement model) with validity and reliability tests use *outer loading* , AVE, Reliability Composite , *Cronbach's alpha* , and Validity Discriminant . Next , the evaluation of the model in (structural model evaluation) uses R- squared , F- squared values , and *path coefficient* (coefficient path). While the hypothesis test implemented with method *bootstrapping* based on *T-statistics* and *P-values* .

RESULTS AND DISCUSSION

RESULTS

Measurement Model Results *Outer Model*

Outside the model, the instrument study has tested validity and reliability . The purpose of the evaluation is ensure If every indicator own ability For measure the construct in question with the right and consistent way .

Path analysis results

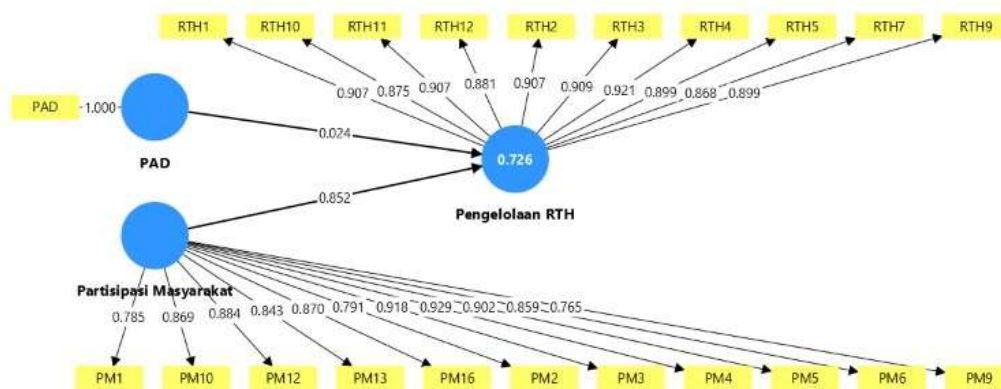


Figure 2. Path Model Test Results

Source : Processing Results *SmartPLS* 4.1.1.7, 2026

Based on **Figure 2**, structural model describe mark *R-Square* of 0.726 on the variable management of RTH (Green Open Space). This indicates that PAD and Community Participation variables are capable explain amounting to 72.6% variation Management of green open space, while the last 27.4% influenced with other factors that are not including in the research model. The results of the analysis track show that the relationship between PAD and RTH management has coefficient track of 0.024, while connection Community Participation in RTH management has coefficient track of 0.852. *Bootstrapping* results show that PAD does not influential significant to RTH management ($p\text{-value} = 0.559$), whereas Community Participation provides impact positive and significant to RTH Management ($p\text{-value} = 0.000$).

Outer Loadings Test

Outer loading value For know how much Good every indicator capable reflect constructs being measured. According to Hair et al. (2022), A indicator can is said to be valid if own outer loading value > 0.70.

Table 1. Outer Loadings Test Results

	PAD	Community Participation	Green Open Space Management
PAD	1,000		
PM1		0.785	
PM10		0.869	
PM12		0.884	
PM13		0.843	
PM16		0.870	
PM2		0.791	
PM3		0.918	
PM4		0.929	

PM5	0.902
PM6	0.859
PM9	0.765
RTH7	0.868
RTH10	0.875
RTH12	0.881
RTH5	0.899
RTH9	0.899
RTH1	0.907
RTH11	0.907
RTH2	0.907
RTH3	0.909
RTH4	0.921

Source : Processed Primary Data (2026)

From the tests in **Table 1** , it was obtained that every indicator show mark *outer loading* above 0.70. PAD (Regional Original Income) variable value *outer loading* obtained is 1,000 because only consists of on One indicator . Variable Community Participation has mark varying *outer loading* from 0.765 to 0.929, while variables RTH management has mark varying *outer loading* between 0.868 to 0.921. Therefore That all indicator considered appropriate and proper used in analysis furthermore .

Construct Reliability and Validity (AVE) Test

Besides being noticed from mark *outer loading* , *convergent validity* is also checked based on AVE value . A construct considered fulfil validity convergent If own AVE value > 0.50. Reliability construct determined with *Cronbach's Alpha*, *rho_A* , and *Composite Reliability*.

Table 2. Results of the Construct Reliability and Validity (AVE) test

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Community Participation	0.964	0.967	0.968	0.735
Green Open Space Management	0.973	0.974	0.976	0.806

Source : Processed Primary Data (2026)

In **Table 2** , it is obtained variables Community Participation has an AVE value of 0.735, while RTH management is 0.806. Second mark the has exceeds the minimum

limit of 0.50, so all over structure fulfil condition validity convergent . The results testing Reliability construct , all construct own mark *Cronbach's Alpha*, ρ_A , and *Composite Reliability* are above 0.70. Therefore that is all variables in studies This considered reliable .

Discriminant validity test (HTMT)

Discriminant Validity is tested with method *Heterotrait-Monotrait Ratio (HTMT)*.

Table 3. *Discriminant Validity Test*

	PAD	Community Participation	Green Open Space Management
PAD			
Community Participation	0.066		
Green Open Space Management	0.035	0.870	

Source : Processed Primary Data (2026)

HTMT Test Results obtained connection between PAD and PM is 0.066, PAD and RTH Management is 0.035, and PM and RTH Management is 0.870. All HTMT value is below 0.90 , so that each construct fulfil condition validity discriminant .

Cross loadings

Table 4. *Discriminant Validity Test Cross loadings*

	PAD	Community Participation	Green Open Space Management
PAD	1,000	0.001	0.025
PM1	-0.009	0.785	0.601
PM10	0.083	0.869	0.714
PM12	0.090	0.884	0.773
PM13	0.039	0.843	0.852
PM16	-0.037	0.870	0.736
PM2	0.021	0.791	0.822
PM3	-0.044	0.918	0.695
PM4	0.056	0.929	0.783
PM5	-0.077	0.902	0.679
PM6	-0.097	0.859	0.670
PM9	-0.057	0.765	0.621
RTH1	-0.023	0.769	0.907

RTH10	0.008	0.729	0.875
RTH11	-0.017	0.782	0.907
RTH12	0.028	0.750	0.881
RTH2	0.062	0.802	0.907
RTH3	0.068	0.800	0.909
RTH4	0.028	0.769	0.921
RTH5	-0.006	0.752	0.899
RTH7	0.015	0.714	0.868
RTH9	0.054	0.769	0.899

Source : Processed Primary Data (2026)

In **Table 4**, *cross loadings* shown that every indicators have value cargo highest in its construction Alone If compared to with other constructs . With thus all sign can differentiate the construct in progress measured so that fulfil condition validity discriminant .

Structural Model Results (Inner Model)

R-square test

Table 5. Coefficient Test Determination (*R-square*)

	<i>R-square</i>	<i>R-square adjusted</i>
Green Open Space Management	0.726	0.720

Source : Processed Primary Data (2026)

R-square value is 0.726 with *R-square adjusted* as much as 0.720 shows that factor Local Original Income (PAD) and Community Participation are capable explains 72.6% of changes that occurred , while the other 27.4% explained by other factors outside the research model , so that signify that the model has level adequate explanation .

F-square test

Table 6. Effect Size Test (*F-Square*)

	PAD	Community Participation	Green Open Space Management
PAD			0.002
Community Participation			2,646
Green Open Space Management			

Source : Processed Primary Data (2026)

Testing *effect size* shown that variables participation public own enormous influence to management of green open space with mark amounted to 2.646. Meanwhile , the PAD variable has mark of 0.002, which means No give meaningful contribution to green open space management . Findings This show that element participation public own more influence big in influence management of green open space compared to PAD.

T-Test (*Bootstrapping*)

Table 7. Hypothesis Test Results (*Bootstrapping*)

Relationship between variables	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Information
PAD → Green Open Space Management	0.024	0.023	0.041	0.584	0.559	Rejected
Community Participation → Green Open Space Management	0.852	0.858	0.049	17,334	0.000	Accepted

Source : Processed Primary Data (2026)

Testing Hypothesis :

(H1) Regional Original Income (PAD) does not influential to Green Open Space (RTH) Management

Bootstrapping test results show T- statistic value of 0.548 (<1.96) and a P-value of 0.559 (>0.05). This show that Regional Original Income (PAD) does not influential significant to management of green open space, so that hypothesis First rejected .

(H2) Community participation has an influence to Green Open Space (RTH) Management

Bootstrapping test results show coefficient path that reaches 0.852, T- statistic is worth 17.334 (>1.96) and the P value is 0.000 (<0.05). This shows that that influential community participation positive and significant to management of green open space, so that hypothesis second accepted .

Discussion

Influence Regional Original Income against Sustainable Green Open Space Management

Study This show that PAD (Regional Original Income) is not impact large in the sustainable management of RTH (Green Open Space) . The findings the indicates that size capacity fiscal area No in a way automatic capable push quality management of green open space. In other words, increasing reception area Not yet Of course followed with improvement allocation budget and implementation of programs oriented towards green open space management .

In a way theoretical , *Public Accountability Theory* emphasize that government area own obligation in manage and be accountable source Power public in a way effective and sustainable (Wardan, 2025) . In context this , PAD should be become indicator important capacity fiscal in support financing development , including

management of green open space (Hasanah et al., 2025) . PAD also reflects level independence finance area in provide service public (Natalia, 2023) .

Findings This No in line with study previously stated that the region with high PAD usually own flexibility more budget big in development and maintenance of green open space (Liu et al., 2023) . In addition , increasing PAD also contributes to capacity fiscal and independence area in development (Hasanah et al., 2025) . Other findings state that that capacity strong fiscal allows government finance infrastructure public in a way more optimal (Natalia, 2023) .

However Thus , the difference results study This indicates that capacity fiscal area No always compared straight with quality management of green open space. Although PAD reflects ability government area in provide financing development , utilization still depends on policy budgeting and prioritization established development government area . In line with Hasanah et al. (2025) , capacity fiscal only show ability government in provide financing , whereas effectiveness its use determined by allocation budget and implementation of development programs . Therefore that , the result study This show that increase in PAD only Not yet Enough For realize sustainable green space management if No supported by policy sector - biased budgeting environment , determination priority proper development , as well management accountable and effective budget .

Influence Community Participation in Sustainable Green Open Space Management

Research result show participation public give good and important impact in managing sustainable green open space . Findings This indicates that the more tall involvement society , the quality is also increasing green open space management . Participation public No only play a role as form support towards government programs , but also to become driving factors success management of green open space sustainable .

In perspective *Public Accountability Theory* , participation public is form accountability social role in supervise and encourage performance government to be more transparent and responsive (Wardan, 2025) . Involvement public become mechanism control social in ensure management asset public walk in accordance interest public (Salampessy et al., 2024) .

Study previously show that participation public in planning , utilization and supervision of green open space can increase management and ensuring that RTH fulfills need public (Munandar and Saefulloh, 2024) . In addition , the involvement society also increases transparency and effectiveness policy environment (Ariawan et al., 2025) .

Findings study This in line with findings from studies previously , which shows that participation public is more factors determine compared to capacity fiscal area in support green open space management . Conditions the indicates that success management of green open space is not only depends on ability government provide budget , but also influenced by the involvement of active public in every stages management .

In a way empirical , high participation public can realized through involvement in activity greening , maintenance park , supervision use of green open space, as well as participation in planning policy environment . Involvement This No only increase effectiveness management , but also creates a sense of ownership of the green open space, so that its sustainability can awake in term long . With thus , in urban area

context congested like West Karawang District, success sustainable green open space management more determined by involvement active public compared to solely by capacity fiscal area. This shows that approach based participation becomes a more strategic effective in support sustainability green open space management.

CONCLUSION

Study results This showing in the area dense urban areas, success management of RTH (Green Open Space) is not only depending on capacity fiscal area, but rather more Lots determined by the level participation community participation public proven give good and significant influence on the management of green open space, while PAD (Regional Original Income) does not show significant impact. In terms of simultaneous, PAD and participation public capable explain variation in green open space management. The rest influenced by other parts that are not including to research model section the.

The results show that involvement public play a role as mechanism accountability socially capable increase effectiveness management of green open space, both in aspect utilization, maintenance, and supervision. In addition, the findings this also indicates that participation public impact big to management of green open space, on the other hand, capacity fiscal reflected area in PAD not yet give meaningful contribution to management of green open space. This indicates that increase in PAD has not yet Of course followed by allocation adequate budget For support management of green open space sustainable.

Implications study This show that government area need more emphasize approach participatory in management of green open space through empowerment community, collaboration with community, as well as improvement awareness environment. On the other hand, the government also needs to optimize policy budgeting so that the allocation of funds for sector environment, in particular management of green open space, to become more directed so that capacity fiscal area can give more contributions real to development sustainable.

Study This own limitations in the use of PAD data at the regional level regency For explain condition management of green open space at the level sub-district. Therefore that, research next it is recommended to use more data detailed, for example allocation budget management of green open space at the level subdistrict or sub-district, so that capable give a clearer picture appropriate about relatedness between PAD and RTH management. In addition, research next Can put because others, such as will politics (*political will*), spatial planning policy (*zoning*), support institutional, as well as commitment government area, because factors potential influence effectiveness green open space management and accountability budgeting area.

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