



## Analysis of Village Fund Management on Regional Development

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### Abstract

*The obstacles faced by the Regional Government both the Village Government and the District Government are the lack of control over the management of funds originating from Village Fund Allocation. So, the purpose of this study is to analyze the management funds and the use of village funds on regional development in Katingan Kuala District, Katingan Regency. The type of research used was qualitative and quantitative research and used casual research methods with characteristics of causal relationship problems. The results of the research showed The results of statistical analysis proved that village fund had no effect on regional development in Katingan. In other words the increase or decrease in village fund would not have an impact on the ups and downs in the progress of regional development. However, the descriptive percentage result indicated that there was an influence of village fund on regional development in Katingan.*

**Key words :** Impact, Management and the Use of Village Funds, Regional development.

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## INTRODUCTION

The village is a representation of the smallest legal community unit that has been existed and developed in line with the history of Indonesian people's life and became an inseparable part of the life structure of Indonesian people. As a form of state recognition of the village, particularly in the context of clarifying the function and authority of the village, as well as strengthening the position of the village and the village community as the subject of development, a structured and regulated policy regarding the village is realized under the Law Number 6 of 2014 concerning Villages (Ministry of Finance of the Republic of Indonesia, 2017).

The Village Fund Policy is determined by the government through Government Regulation Number 60 of 2014 concerning Village Fund sourced from the State Budget. This policy is intended to create a strong, advanced, independent and democratic village, so that the role and potential of the village must be empowered (Jamaluddin. et al, 2018). The Village Fund is budgeted every year in the APBN and given to each village as one source of village income. This policy also integrates and optimizes all budget allocation schemes from the Government to villages that have already existed. At present there is still a village-based Ministry / Institution (K / L) budget reaching around 0.28% of the total K / L budget for 2017. Furthermore, these funds should be integrated in the Village Fund scheme, so that Village development becomes more optimal (Ministry of Finance of the Republic of Indonesia, 2017).

The village development program is more top-down. There have been many poverty alleviation programs carried out including the Inpres Village Program for Disadvantaged Villages and Assistance for

Disadvantaged Communities. The village development program is more of a bottom-up or a combination of bottom-up and top-down. The bottom-up village development program is contained in the Regional Autonomy Law (OTDA). The regulation of this OTDA, refers to the Regional Autonomy Law number 22 of 1999 and Law Number 25 of 1999 which regulate regional autonomy and fiscal decentralization. In its development then this policy undergone a revision with the issuance of Law Number 32 of 2004 and Law Number 33 of 2004. Both of these Laws govern Regional Government and Financial Balance between Central-Regional Governments.

The Village Fund Policy is determined by the government through Government Regulation No. 6, 2014 about Village Funds sourced from the State Budget and Expenditure. This policy is intended to create a strong, advanced, independent and democratic village, furthermore, the role and potential of the village must be empowered (Jamaluddin. et al, 2018).

Village Fund Allocation (ADD) is funds allocated by the District Government for Villages, which is sourced from the central and regional financial balance funds received by the District. The Village Fund allocation is a significant amount of funds for the Village to support Village programs (Dura, 2016). The distribution for each village is distributed proportionally, which is at least 10% and it is called Village fund allocation. The village budget allocation will be used to support the Village autonomy activities so that they can be maximized in providing services, development and community empowerment at the rural level. (Karimah. et al, Ed). One important indicator in determining the success of economic development is economic growth that illustrates a real impact of the implemented development policies. The obstacles faced by the Regional Government both the Village Government and the District Government are

the lack of control over the management of funds from Village Fund Allocation. Thus, the purpose of this study is to analyze the impact of management and use of village funds on regional development in Katingan Kuala District, Katingan Regency. The observation result showed that there are still being found some obstacles in realizing the planned target for regional development. Furthermore, the obstacles of development in katingan regency until 2018 are in education, health, environmental, public work, spatial planning, houses, youth and sport, capital investment, cooperative, and etc. Thus, it needed to do further observation and interview regarding to the realized fund allocation for regional development in katingan.

According to R. Sofie. et al, (2015), he main objective of government accounting in public financial management is in accountability, managerial, and supervision. The responsibility that is carried out by the government is to provide financial information that is complete, accurate, and in the right form and time during the specified period. Government accounting must also provide information in managerial processes such as planning, budgeting, implementation, oversight, budget control, policy formulation, decision making, and government performance appraisal of public finances. In addition, there is also a need for directed, economic, efficient, effective, fair and controlled supervision on the use of public finances. To realize a good government, there needs to be an increase in a democratic principle, which is the government of the people, by the people, and for the people.

According to Law Number 32 of 2004 regarding local government, the implementation of a decentralized system in the country of Indonesia, where the central

government gives greater authority to the regions to carry out a series of processes, mechanisms and stages of planning that can ensure the development harmony. Based on this provision the village is given the understanding as a legal community unit that has territorial boundaries that are authorized to regulate and manage the interests of the local community, based on local origins and customs that are recognized and respected in the system of Government of the Unitary Republic of Indonesia. The village understanding above places the village as a government organization that politically has certain authority to manage and regulate its citizens or communities. With this position the village has a very important role in supporting the success of the National Government at large.

The results of observation and interview of the author, obtained primary data on regional development in Katingan that was equal to 50%. Regional development in Katingan was still not optimal, development still needed to be done to improve the welfare of the community. The achievement of a regional development was increasing the welfare of the community by fulfilling economic and social infrastructure and facilities, opening the previously isolated areas, increasing the ability of some regions to be self-sufficient in food, increasing health services, decreasing infant mortality, and increasing life expectancy.

The formation of Village Fund Allocation (ADD) as an embodiment of financial decentralization towards an independent village. Village Fund Allocation is fund allocated by the regency / city government to villages, sourced from the central and regional financial balance fund received by the regency or city to support all sectors in the community, as well as to facilitate the government in carrying out government, development and empowerment activities of village communities, especially in making equality in financial structure and

accountability, and to encourage increased community self-help (Wida. et al, 2017).

## METHOD

This research included into mix methods, a research which combined two forms of research; quantitative and qualitative. Mix method is a research approach which combines quantitative and qualitative. Mix method is a research method that combines two research methods, quantitative and qualitative in a research activity, so the data will be more comprehensive, valid, reliable, and objective.

The population of this research were the Village Treasurer, the Village Head, and the community in 14 Villages of Katingan Kuala district, Katingan Regency. The sample was a portion of the population, consisting of a number of members selected from the population. Sampling was one of the paths chosen because not all populations could be studied. The sampling method used was the purposive sampling method which meant that there would be a sampling of informants who were considered experts such as the Village Treasurer, the Village Head, and the educated community.

This type of research was an empirical study that tried to provide evidence of the impact of the management and use of Village funds on regional development. This research used primary data and secondary data. The types of data in this study were divided into two:

**Primary Data:** data obtained directly from the study site included observation of the research area, interviews with the surrounding community, and related institutions. Primary data in this study were obtained directly from the field from the Village District Katingan Kuala District Katingan Regency.

Secondary data sources were supporting data, these sources were usually in the form of documents, such as data concerning the demographic situation of an area, reading material and others. Secondary data of this study were data on the impact of management and use of village funds for regional development, book sources and relevant journals.

Data validity test in this qualitative and quantitative research includes the data credibility test (internal validity), transferability test (external validity), dependability test (reliability) and confirmability test (objectivity).

*Data Credibility Test (Internal Validity):* test the credibility of the data in qualitative and quantitative research results, among others, carried out by the extension of observation.

*Transferability Test (External Validity):* for researchers, transferability depends on the user, to what extent the results of this study can be used in certain contexts and situations. The researcher has provided a detailed description of how the researcher achieved the results of this research, whether the results of the study can be applied, submitted to the readers and users. If the reader of the research report is able to obtain such a clear picture of the results of the study, the report meets the transferability standard.

*Dependability Test (Reliability):* dependability in conventional terms is called "reliability" or reality. A reliable research is if other people can repeat or replicate the research process. In conducting research, there are various things that must be audited by researchers, including: problems or focus in the field, data sources, data analysis, data validity tests, and conclusions from researchers.

*Confirmability Test (objectivity):* testing confirmability means testing the results of research, related to the process carried out. If the research results are a function of the research process carried out, then the research meets the confirmability standards.

Confirmability test is obtained from the results conducted by researchers regarding data sources, data analysis and data validity test.

Data collection techniques in this research were carried out by survey techniques through semi-structured interviews. Determination of respondents using purposive sampling technique. The purposive sampling technique was chosen because in Katingan the majority of people living in this area are the Dayak Tribe, they were the Ngaju Dayak, the Bakumpai Dayak, the Maanyan Dayak, the Lawangan Dayak, the Dusun Dayak and the Bawo Dayak. Moreover, each subsequent determination of respondents was based on careful thought by the previous respondent. Data were collected by using observation sheets.

The type of data were qualitative and quantitative data combined. The Sources of data were from primary and secondary data. The data obtained were tabulated and then analyzed with descriptive percentage. To determine the type of descriptive percentage obtained by each indicator in the variable, and the descriptive calculation of the percentage were then interpreted into sentences. To find out the level of these criteria, then the score obtained (in%), the descriptive percentages would be analyzed with the criteria of Very High (75% -100%), High (50% -75%), Low (25% -50%), and Very Low (1-25%). The next analysis method would be linear regression. Simple linear regression was a method used to measure the effect of independent variables on the dependent variable and predict the dependent variable using the independent variable. This method was also biased as a prediction, so it could be estimated between the good or bad of a variable X to the ups and downs of a variable Y level, and vice versa. Simple linear regression formula:

$$Y = a + Bx + e$$

Where :

- Y : Regional Development
- a : Value Y if X = 0 (constant value )
- b : The direction number or regression coefficient, which indicated the number of increase or decrease in the independent variable. If b (+) then it is increasing and if (-) it is decreasing.
- x : Independent variable (village fund)
- e : Error or residual

## RESULTS AND DISCUSSION

The results showed that the realized village funds were not fully realized for regional development in each village, so that the regional development in Katingan district was still not optimal. The results of the qualitative and quantitative analysis are shown in the table below.

The results from table 1 show that the development of Kampung Keramat was 85% and included in very high category or it could be indicated that the success rate of development in Kampung Keramat was successfully realized with existing fund. The development of Kampung Tengah was 86% and included in very high category or could be indicated that the success in Kampung Tengah was successfully realized with existing fund. The development of Jaya Makmur was 88% and included in very high category or could be indicated that the success I Jaya Makmur was successfully realized with existing fund. The development of Kampung Baru was 86% and included in very high category or could be indicated that the success in Kampung Baru was successfully realized with existing fund. The development of Bangun Jaya was 100% and included in very high category or could be

indicated that the success in Bangun Jaya was successfully realized with existing fund. The development of Setia Mulia was 81% and included in very high category or could be indicated that the success in Setia Mulia was successfully realized with existing fund. The development of Singam Raya was 81% and included in very high category or could be indicated that the success in Singam Raya was successfully realized with existing fund. The development of Sebangau Jaya was 79% and included in very high category or could be indicated that the success in Sebangau Jaya was successfully realized with existing fund. The development of Sungai Kaki was 79% and included in very high category or could be indicated that the success in Sungai Kaki was successfully realized with existing

fund. The development of Selat Bening was 76% and included in very high category or could be indicated that the success in Selat Bening was successfully realized with existing fund. The development of Makmur Utama was 79% and included in very high category or could be indicated that the success in Makmur Utama was successfully realized with existing fund. The development of Bumi Subur was 85% and included in very high category or could be indicated that the success in Bumi Subur was successfully realized with existing fund. The development of Bakung Raya was 77% and included in very high category or could be indicated that the success in Bakung Jaya was successfully realized with existing fund. The regional development that have reached 100% in 2015, by optimizing existing Village fund, was Bangun Jaya.

**Table 1.** The Realization of Village Fund for Regional Development in 2015 (%)

No	Name of Village	Village Fund	%
1	Kampung Keramat	291,816,442	85%
2	Kampung Tengah	296,842,325	86%
3	Jaya Makmur	303,138,283	88%
4	Subur Indah	330,913,331	96%
5	Kampung Baru	296,164,504	86%
6	Bangun Jaya	344,921,383	100%
7	Setia Mulia	279,898,577	81%
8	Singam Raya	279,407,820	81%
9	Sebangau Jaya	271,856,494	79%
10	Sungai Kaki	271,385,211	79%
11	Selat Bening	262,282,826	76%
12	Makmur Utama	272,319,426	79%
13	Bumi Subur	293,636,086	85%
14	Bakung Raya	263,972,833	77%

Source: Data processed

Table 1 shows Kampung Keramat in 2015, Village fund which has been set up for development was IDR 291,816,442, - for the construction of concrete rebate roads and 2 units of box culvert bridges. For Kampung Tengah, the Village fund which has been set up was IDR 296,842,325, - for the school yard, concrete rebate roads, and wooden walk bridge. For Jaya Makmur Village, the Village fund which has been set up was IDR 303,138,283, - for the construction of concrete rebate roads and 4 x 32 M bridge.

Subur Indah Village, the village fund was IDR 330,913,331, - for the construction of concrete rebate roads. Kampung Baru, the Village fund was IDR 296,164,504, - for the construction of concrete rebate roads. Bangun Jaya, the Village fund was IDR 344,921,383, - for the construction of concrete rebate roads. Setia Mulia, the village fund is not set up for the activities of the

construction of farm roads and the construction of the Box Pass. 4 units of split stone. Singam Raya, the Village fund was IDR 279,407,820, - for the construction of concrete rebate roads.

Sebangau Jaya, the Village fund was IDR 271,856,494, - for the construction of wooden walk bridge. Sungai kaki, the Village fund was IDR 271,385,211, - for the construction of wooden walk bridge. Selat Baning, the village fund was IDR 262,282,826, - for the construction of wooden walk bridge and development for the village road. Makmur Utama, the village fund was IDR 272,319,426, - for the construction of concrete rebate road. Bumi subur, the village fund was IDR 293,636,086, - for the construction of concrete rebate road. Bakung Raya, the village fund was IDR 263,972,833, - for the construction of concrete rebate road.

**Table 2.** Result of Simple Regression Analysis of Regional Development in Katingan in 2015

	Coefficient	Standard	t Stat	P-value	Lower	Upper	Lower	Upper
	s	Error			95%	95%	95.0%	95.0%
Intercept	0,660660578	0,58424414	1,130795386	0,282193452	0,625252104	1,94657326	0,625252104	1,94657326
X Variable	2,87891E-07	2,00939E-09	143,2731657	2,39912E-19	2,83469E-07	2,92314E-07	2,83469E-07	2,92314E-07

Source: Data processed

The result of the analysis in table 2 showed that the constant / intercept was (bo) = 0.660 if variable X or village fund, then the regional development volume (Y) was positive, with 0.660, then regional development in Katingan would increase by (6.60%). Regression coefficient (b1) = 2.878 indicated that if variable X or village fund

increased by 1 unit it would increase variable Y or regional development by 2.878. So, by using a significance level of 5%, the existing sample gave the conclusion that there was no significant influence between the value of the intercept on regional development, this was because Ho was accepted with P-Value is (2,399) > α0,05.

**Table 3.** Significant Test Result

	Df	SS	MS	F	Significance F
Regression	1	630,5851625	630,5851625	20527,20002	2,39912E-19
Residual	11	0,337914415	0,030719492		
Total	12	630,9230769			

Source: Data processed

The ANOVA significant test result showed that the existing sample provided a conclusion that the generate model was inadequate, this was due to the decision obtained,  $H_0$ , was accepted with P-Value  $(2,399) > \alpha_{0,05}$ .

Based on the results of the analysis, obtained the R-Square value was 0.9994 which stated that the village fund variable affected the regional development variable

by 99.94% and the rest was influenced by other variables not discussed.

**Table 4.** Determination Coefficient

Regression Statistics	
Multiple R	0,99973217
R Square	0,999464413
Adjusted R Square	0,999415723
Standard Error	0,17526977
Observations	13

**Table 5.** The Realization of Village Fund for Regional Development in 2016 (%)

No	Name of Village	Village Fund	%
1	Kampung Keramat	635,060,000	30%
2	Kampung Tengah	643,970,000	87%
3	Jaya Makmur	634,880,000	86%
4	Subur Indah	682,933,000	92%
5	Kampung Baru	651,660,000	88%
6	Bangun Jaya	739,321,000	100%
7	Setia Mulia	641,097,000	87%
8	Singam Raya	642,572,000	87%
9	Sebangau Jaya	629,343,220	85%
10	Sungai Kaki	601,119,000	81%
11	Selat Bening	595,822,000	80%
12	Makmur Utama	618,156,000	84%
13	Bumi Subur	622,984,000	84%
14	Bakung Raya	600,239,000	81%

Source: Data processed

The results from table 5 show that the development of Kampung Keramat was 30% and included in very low category or it could be indicated that the success rate of development in Kampung Keramat was not successfully realized with existing fund. The development of Kampung Tengah was 87% and included in very high category or could be indicated that the success in Kampung

Tengah was successfully realized with existing fund. The development of Jaya Makmur was 86% and included in very high category or could be indicated that the success in Jaya Makmur was successfully realized with existing fund. The development of Subur Indah was 92% and included in very high category or could be indicated that the success in Subur Indah was successfully realized with existing fund. The



development of Kampung Baru was 88% and included in very high category or could be indicated that the success in Kampung Baru was successfully realized with existing fund. The development of Bangun Jaya was 100% and included in very high category or could be indicated that the success in Bangun Jaya was successfully realized with existing fund. The development of Setia Mulia was 87% and included in very high category or could be indicated that the success in Setia Mulia was successfully realized with existing fund. The development of Singam Raya was 87% and included in very high category or could be indicated that the success in Singam Raya was successfully realized with existing fund. The development of Sebangau Jaya was 85% and included in very high category or could be indicated that the success in Sebangau Jaya was successfully realized with existing fund. The development of Sungai Kaki was 81% and included in very high category or could be indicated that the success in Sungai Kaki was successfully realized with existing fund. The development of Selat Bening was 80% and included in very high category or could be indicated that the success in Selat Bening was successfully realized with existing fund. The development of Makmur Utama was 84% and included in very high category or could be indicated that the success in Makmur Utama was successfully realized with existing fund. The development of Bumi Subur was 84% and included in very high category or could be indicated that the success in Bumi Subur was successfully realized with existing fund. The development of Bakung Raya was 81% and included in very high category or could be indicated that the success in Bakung Raya was successfully realized with existing fund. The regional development that have reached 100% in 2016, by optimizing existing Village fund, was Bangun Jaya.

Table 5 shows Kampung Keramat in 2016, the Village fund which has been set up for development was IDR497,729,000, - for the construction of retaining siring stones, concrete rebate road and box culvert stone foundations for housing: 1 piece and farming: 3 pieces. For Kampung Tengah, the Village was IDR 504,849,891, - for the construction of 3 units 13 x 2 M and 2 units 15 x 2 M wooden walk bridges, concrete rebate for RT 05, RT 06, RT 10 and sebangau. Jaya Makmur, the village fund was IDR 497,746,000, - for the construction of 2 units 12 M x 4 M and 4 units 7 M x 4 M wooden walk bridges, and land filling.

Subur Indah, the village fund was IDR 535,421,472, - for the construction of bridge and concrete rebate road. Kampung Baru, the village fund was IDR 510,900,500, - for the box culvert construction, watering the asphalt of concrete rebate road, and the construction of concrete rebate road. Bangun Jaya, the village fund was IDR 579,613,200, - for the construction of concrete rebate road. Setia Mulia, the village fund was IDR 502,618,900, - for the construction of TPA buildings and PAUD buildings. Singam Raya, the village fund was IDR 503,774,400, - for the construction of concrete rebate road.

Sebangau Jaya, the village fund was IDR 473,956,700, - for the construction of wooden walk bridge in Sabangau Kampung and Sabangau Muara. Sungai kaki, the village fund was IDR 464,954,800, - for the construction of the wooden walk bridge. Selat Bening, the village fund was IDR 467,122,900, - for the construction of 32 x 2 m ironwood deck girder, 5 x 2 m and 6 x 2 m iron wooden walk bridge, and 930 x 2 concrete rebate road. Makmur Utama, the village fund was IDR 484,634,304, - for the construction of 2 units wooden bridges (size P = 12 m, L = 3 m) and concrete rebate road (Size P = 1,170 m, L = 2 m, T = 0, 10 m). Bumi subur, the village fund was IDR 488,416,800, - for the construction of bridge, concrete rebate road, and 3 units of *box culverts*. Bakung Raya, the

village fund was IDR 470,587,400, - for the construction of *box culvert*, concrete rebate road, and procurement of 1200 L of water barrels.

**Table 6.** Result of Simple Regression Analysis of Regional Development in Katingan in 2016 (%)

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
Intercept	0,923306016	1,331535961	0,693414255	0,50242877	3,853996907	2,007384875	3,853996907	2,007384875
Variable X	1,36559E-07	2,08102E-09	65,62137841	1,27621E-15	1,31979E-07	1,4114E-07	1,31979E-07	1,4114E-07

Source: Data processed

The result of the analysis in table 6 showed that the constant / intercept was (bo) = -0.923 if variable X or village fund, then the regional development volume (Y) was negative, with -0.923, then regional development in Katingan would decrease by (9.23 %). Regression coefficient (b1) = 1.365 indicated that if variable X or village fund

increased by 1 unit it would increase variable Y or regional development by 1.365. So, by using a significance level of 5%, the existing sample gave the conclusion that there was no significant influence between the value of the intercept on regional development, this was because Ho was accepted with P-Value is (1,276) > α0,05.

**Table 7.** Significant Test Result

	Df	SS	MS	F	Significance F
Regression	1	331,9213453	331,9213453	4306,165304	1,27621E-15
Residual	11	0,847885425	0,077080493		
Total	12	332,7692308			

Source: Data processed

The ANOVA significant test result showed that the existing sample provided a conclusion that the generate model was inadequate, this was due to the decision obtained, Ho, was accepted with P-Value (1,276) > α0,05.

Based on the results of the analysis, obtained the R-Square value was 0.9974 which stated that the village fund variable affected the regional development variable by 99.74% and the rest was influenced by other variables not discussed.

**Table 8.** Determination Coefficient

Regression Statistics	
Multiple R	0,998725203
R Square	0,997452032
Adjusted R Square	0,997220398
Standard Error	0,277633739
Observations	13

Source: Data processed

**Table 9.** The Realization of Village Fund for Regional Development in 2017 (%)

No	Name of Village	Village Fund	%
1	Kampung Keramat	806,521,000	84%
2	Kampung Tengah	817,572,000	87%
3	Jaya Makmur	807,098,000	86%
4	Subur Indah	865,345,000	93%
5	Kampung Baru	827,161,000	88%
6	Bangun Jaya	934,688,000	100%
7	Setia Mulia	814,143,000	87%
8	Singam Raya	815,548,000	87%
9	Sebangau Jaya	768,939,000	82%
10	Sungai Kaki	754,685,000	81%
11	Selat Bening	758,072,000	81%
12	Makmur Utama	785,671,000	84%
13	Bumi Subur	791,648,000	85%
14	Bakung Raya	827,161,000	88%

Source: Data processed

The results from table 9 show that the development of Kampung Keramat was 84% and included in very high category or it could be indicated that the success rate of development in Kampung Keramat was successfully realized with existing fund. The development of Kampung Tengah was 87% and included in very high category or could be indicated that the success in Kampung Tengah was successfully realized with existing fund. The development of Jaya Makmur was 86% and included in very high category or could be indicated that the success in Jaya Makmur was successfully realized with existing fund. The development of Subur Indah was 93% and included in very high category or could be indicated that the success in Subur Indah was successfully realized with existing fund. The development of Kampung Baru was 88% and included in very high category or could be indicated that the success in Kampung Baru was successfully realized with existing fund. The development of Bangun Jaya was 100% and

included in very high category or could be indicated that the success in Bangun Jaya was successfully realized with existing fund. The development of Setia Mulia was 87% and included in very high category or could be indicated that the success in Setia Mulia was successfully realized with existing fund. The development of Singam Raya was 87% and included in very high category or could be indicated that the success in Singam Raya was successfully realized with existing fund. The development of Sebangau Jaya was 82% and included in very high category or could be indicated that the success in Sebangau Jaya was successfully realized with existing fund. The development of Sungai Kaki was 81% and included in very high category or could be indicated that the success in Sungai Kaki was successfully realized with existing fund. The development of Selat Bening was 81% and included in very high category or could be indicated that the success in Selat Bening was successfully realized with existing fund. The development of Makmur Utama was 84% and

included in very high category or could be indicated that the success in Makmur Utama was successfully realized with existing fund. The development of Bumi Subur was 85% and included in very high category or could be indicated that the success in Bumi Subur was successfully realized with existing fund. The development of Bakung Raya was 88% and included in very high category or could be indicated that the success in Bakung Raya was successfully realized with existing fund.. he regional development that have reached 100% in 2017, by optimizing existing Village fund, was Bangun Jaya.

Table 9 shows Kampung Keramat in 2017, the village fund which has been set up for development was IDR 483,780,300, - for the construction of split stone siring, box culverts, making of road in each RT, and making of concrete rebate road. Kampung Tengah, the village fund was IDR 379,216,100, - for the manufacture of 3 units of wooden walk bridge, split stone siring and embankment, also concrete rebate road construction in RT 04 RW 02 Usaha Tani, RT 11 RW 05 Sebage, and RT 09 RW 05 Usaha Tani consensus result. Jaya Makmur, the village fund was IDR 225,629,900, - for PAUD toilet construction, making of 2 wooden bridges, bridge floor rehabilitation and concrete rebate road construction.

Subur Indah, the village fund was IDR 431,606,000 - for the construction of bridges

and concrete rebate road. Kampung Baru, the village fund was not set up for the construction of box culverts, concrete rebate road, and the procurement of 1200 L of water barrels. Bangun Jaya, the village fund was IDR 199,700,250, - for the construction of Health post building, TPA fences, KUD fences, and concrete rebate road. Setia Mulia, the village fund was IDR 422,320,000, - for the construction of health post buildings, boat moorings, concrete rebate road, and procurement of compost processing machines. Singam Raya, the village fund was IDR 345,793,500, - for the construction of TPA buildings and concrete rebate road.

Sebangau Jaya, the village fund was IDR 615,267,000, - for the construction of wooden walk bridge in Sabangau Kampung and Sabangau Muara. Sungai kaki, the village fund was IDR 426,802,250, - for the construction of wooden walk bridges. Selat Baning, the village fund was IDR 418,262,400, - for the construction of wooden bridges, wooden bridge floor rehabilitation, and construction of concrete rebate road. Makmur Utama, the village fund was IDR 361,760,050, - for the construction of PAUD building, construction of 2 units agricultural bridges, and construction of concrete rebate road. Bumi subur, the village fund was IDR 312,005,900, - for the construction of bridges and concrete rebate road. Bakung Raya, the village fund was IDR 399,801,200,- for construction of box culvert, concrete rebate road, procurement of 1200 L of water barrels.

**Table 10.** Result of Simple Regression Analysis of Regional Development in Katingan in 2017

	Coefficie nts	Standar d Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
Intercept	0,25361627	1,57005287	0,161533586	0,874601883	3,709279338	3,202046798	3,709279338	3,202046798
X Variable	1,07147E-07	1,92832E-09	55,56465542	7,91444E-15	1,02902E-07	1,11391E-07	1,02902E-07	1,11391E-07

Source: Data processed

The result of the analysis in table 10 showed that the constant / intercept was  $(b_0) = -0.253$  if variable X or village fund, then the regional development volume (Y) was negative, with  $-0.253$ , then regional development in Katingan would decrease by  $(2.53\%)$ . Regression coefficient  $(b_1) = 1.071$  indicated that if variable X or village fund

increased by 1 unit it would increase variable Y or regional development by  $1.071$ . So, by using a significance level of  $5\%$ , the existing sample gave the conclusion that there was no significant influence between the value of the intercept on regional development, this was because  $H_0$  was accepted with P-Value is  $(1,029) > \alpha_{0,05}$ .

**Table 11.** Significant Test Result

	df	SS	MS	F	Significance F
Regression	1	316,5644415	316,5644415	3087,430932	7,91444E-15
Residual	11	1,127866156	0,102533287		
Total	12	317,6923077			

Source: Data processed

ANOVA significant test result showed that the existing sample provided a conclusion that the generate model was inadequate, this was due to the decision obtained,  $H_0$ , was accepted with P-Value  $(7.914) > \alpha_{0,05}$ .

Based on the results of the analysis, obtained the R-Square value was  $0.9964$  which stated that the village fund variable affected the regional development variable

by  $99.64\%$  and the rest was influenced by other variables not discussed.

**Table 12.** Determination Coefficient

Regression Statistics	
Multiple R	0,99822333
R Square	0,996449816
Adjusted R Square	0,996127072
Standard Error	0,320208193
Observations	13

Source: Data processed

**Table 13.** The Realization of Village Fund for Regional Development in 2018 (%)

No	Name of Village	Village Fund	%
1	Kampung Keramat	769,256,000	50%
2	Kampung Tengah	856,877,000	63%
3	Jaya Makmur	781,052,000	57%
4	Subur Indah	1,172,637,493	86%
5	Kampung Baru	1,279,327,000	94%
6	Bangun Jaya	1,362,303,000	99%
7	Setia Mulia	925,969,000	68%
8	Singam Raya	962,902,000	70%
9	Sebangau Jaya	771,053,000	57%
10	Sungai Kaki	741,016,000	54%
11	Selat Bening	757,202,900	56%
12	Makmur Utama	795,481,875	43%
13	Bumi Subur	810,270,000	59%
14	Bakung Raya	1,033,380,595	76%

Source: Data processed

The results from table 13 show that the development of Kampung Keramat was 50% and included in high category or it could be indicated that the success rate of development in Kampung Keramat was successfully realized with existing fund. The development of Kampung Tengah was 63% and included in high category or could be indicated that the success in Kampung Tengah was successfully realized with existing fund. The development of Jaya Makmur was 57% and included in high category or could be indicated that the success in Jaya Makmur was successfully realized with existing fund. The development of Subur Indah was 86% and included in very high category or could be indicated that the success in Subur Indah was successfully realized with existing fund. The development of Kampung Baru was 94% and included in very high category or could be indicated that the success in Kampung Baru was successfully realized with existing fund. The development of Bangun Jaya was 99% and included in very high category or could be indicated that the success in Bangun Jaya was successfully realized with existing fund. The development of Setia Mulia was 68% and included in high category or could be indicated that the success in Setia Mulia was successfully realized with existing fund. The development of Singam Raya was 70% and included in high category or could be indicated that the success in Singam Raya was successfully realized with existing fund. The development of Sebangau Jaya was 57% and included in high category or could be indicated that the success in Sebangau Jaya was successfully realized with existing fund.

The development of Sungai Kaki was 54% and included in high category or could be indicated that the success in Sungai Kaki was successfully realized with existing fund. The development of Selat Bening was 56% and included in high category or could be indicated that the success in Selat Bening was successfully realized with existing fund. The development of Makmur Utama was 43% and included in low category or could be indicated that the success in Makmur Utama was not successfully realized with existing fund. The development of Bumi Subur was 59% and included in high category or could be indicated that the success in Bumi Subur was successfully realized with existing fund. The development of Bakung Raya was 76% and included in very high category or could be indicated that the success in Bakung Raya was successfully realized with existing fund.. he regional development that have reached 99% in 2018, by optimizing existing Village fund, was Bangun Jaya.

Table 13 shows Kampung Keramat in 2018, the village fund which has been set up was IDR 680,000,000, - for the construction of village roads, PAUD building, and box culverts. Kampung Tengah, the village fund was IDR 750,000,000, - for the construction of concrete rebate road, split stone siring, PAUD building, and box culvert. Jaya Makmur, the village fund was IDR 680,000,000 - for the construction of sport facilities. Subur Indah, the village fund was IDR 998,525,000, - for the construction of concrete rebate road, and box culverts. Kampung Baru, the village fund was IDR 101,255,025, - for the construction of concrete rebate road, *box culverts*, clean water sites (water barrels, pipes and others, landfill buildings, boat moorings and village fences.

**Table 14.** Result of Simple Regression Analysis of Regional Development in Katingan in 2018

	Coefficient	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
Intercept	4,695583674	5,7891503	0,811101	0,434506997	17,43741763	8,046250278	17,43741763	8,046250278
X Variable	7,69864E-08	6,008E-09	12,81426	5,90749E-08	6,37632E-08	9,02096E-08	6,37632E-08	9,02096E-08

Source: Data processed

The result of the analysis in table 14 showed that the constant / intercept was (bo) = -4.69 if variable X or village fund, then the regional development volume (Y) was negative, with -4.69, then regional development in Katingan would decrease by (4.69 %). Regression coefficient (b1) = 7.698 indicated that if variable X or village fund

increased by 1 unit it would increase variable Y or regional development by 7.698. So, by using a significance level of 5%, the existing sample gave the conclusion that there was no significant influence between the value of the intercept on regional development, this was because Ho was accepted with P-Value is (5,907) > α0,05.

**Table 15.** Significant Test Result

	Df	SS	MS	F	Significance F
Regression	1	3131,8892	3131,8892	164,2052664	5,90749E-08
Residual	11	209,80314	19,073013		
Total	12	3341,6923			

Source: Data processed

The ANOVA significant test result showed that the existing sample provided a conclusion that the generate model was inadequate, this was due to the decision obtained, Ho, was accepted with P-Value (5.907) > α0,05.

by 93.72% and the rest was influenced by other variables not discussed.

**Table 16.** Determination Coefficient

Regression Statistics	
Multiple R	0.968099426
R Square	0.937216499
Adjusted R Square	0.931508908
Standard Error	4.367266068
Observations	13

Source: Data processed

Based on the results of the analysis, obtained the R-Square value was 0.9372 which stated that the village fund variable affected the regional development variable

Saputra's research result (2016) showed that the management of Village fund allocations in Lembean Village, Kintemani District, Bangli Regency in 2009 to 2014 were in the effective category, because the effectiveness of each year was at 90% -100%. This is not in accordance with the result of the research that had been done, based on the result of the statistical analysis of the regression showed that the management of the Katingan Kuala district, Village Fund was in the ineffective category, thus impacting on physical development and infrastructure.

The role of village funds becomes dominant in regional development and public areas where Katingan Regency provides infrastructure for the general public. Regional

development in Katingan Regency is still considered to be not optimal and not promising that many people there feel prosperity so that regional development is carried out with various efforts and optimize village funds, but does not provide maximum value for infrastructure and public welfare.

However, from year to year most people there have changed their perspective that regional development is not only measured through infrastructure, but can be measured through the regency's economic growth and people's welfare. The government must provide assistance counseling about the benefits to be received by the community in regional development so that the community does not hesitate to take part in promoting the Regency. The Awareness that arises in the hearts of the community makes regional development can develop rapidly so that it can contribute significantly in improving living standards and increasing regional income. Regional development as an integral part of community welfare both physical and non-physical in improving infrastructure and non-infrastructure. In addition, in the Katingan district the development and business activities of the livestock sector have begun to be carried out, this is a form of regional development of the community to increase income. According to Sitanggang (2014) development is an endless orientation and business activity and the actual development process is a process of socio-cultural change. This shows that in regional development not only in terms of very adequate infrastructure, but requires welfare in the form of socio-cultural which is still tightly held by the people of Katingan Regency. Inappropriate practices in village government that are very vulnerable occur limitations in village governance. Limitations include several aspects including low-skilled human resources of village officials, weak

oversight of the Village Supervisory Agency (BPD), and lack of supervision by certain authority-bound. The low quality of human resources can cause a lack of understanding of the village administrator in the purpose of the Village Fund Allocation. Lack of understanding of accounting principles results in low quality of financial statements (Fitriyani. et al, 2018). In this case, the Government must be more active and act wisely in regional development in Katingan Regency, especially in developing the pattern of non-infrastructure regional development so that the pattern can be developed without having to turn off the social culture inherent in the Katingan district community. In addition, the Government must facilitate the community who play an active role in realizing regional development to be independent in terms of management and operations for economic growth. This needs to be done because in the 2015 Indonesian Budget, the government has allocated around 20 trillion rupiah for the Village Fund, or around 1.5% of the ceiling of funds transferred to the regions. The government has committed to allocating around 10% of the total funds transferred to the regions for DD. In addition to the Source funds obtained from the national budget, in the villages, there is also the Village Allocation Fund (Village Fund Allocation, ADD) which is a fiscal balance transferred from the regional government budget. DD and ADD are the main sources of village finance. Before the reform era, rural finance was almost entirely dependent on the state or central government through a funding scheme called the Inpres (Presidential Instruction). The Inpres fund cannot cover all village expenditures, and is only sufficient for office activities (Suaib. et al, 2016). Now, rural financial support through the central government and regional governments in the form of transferred funds is not only considered as a gift but as an obligation as an implication of state recognition of traditional village rights (Antlov, 2014).



In Indonesia, the government budget includes the National Budget (APBN), Local Government Budget (APBD) and Village Budget (APB-Desa). The APB-Desa is an annual village plan that is regulated that reflects various activities in village governance and implementation (Sumpemo, 2011). The Village Fund has been managed in an orderly, efficient, economical, effective, transparent, and accountable manner and obeys laws taking into account equality and legitimacy and organizing the interests of local communities. The implementation of the Village Fund has been monitored by related parties from the Village Fund, from the designated mentoring team, inspectorate, to the communities that have participated and monitored the implementation of the Village Fund. In this way it is expected to provide transparency to related parties so that there is no suspicion regarding the implementation of the Village Fund. Officials must be able to practice accountability by creating effective and efficient budgets with clear budget targets. Efforts are needed to stabilize financial administration which by applying transparency, accountability, patent principles, orderly, and discipline in the Indonesian budgeting process through the presentation and submission of financial statements of accountability to related parties consistently. At that time the Village Head had carried out the reporting and accountability process, the Village Head must have had good technical and financial advertising service capabilities. As the owner of the fund, he is expected to show not only vertical but also horizontal accountability by providing information and inviting the public to evaluate each policy made. The Village Head must be able to present and be responsible for all budgets in the budgeting process to reflect the performance of the

party that is both responsible for the task and able to minimize fraud. The current crisis is commonly referred to as a "crisis of trust" (Keeble, 2005, Sztompka, 2008, Uslander, 2010). When we consider the crisis of trust in the economic plain, it means that there is a lack of trust in the behavior of local authorities, government and business entities, and consumer behavior, which hinders the decision making process and adopts certain attitudes. It seems that the bigger a company is, the more its business is and the harder it is to achieve transparency. Perhaps it is therefore assumed that the crisis of trust refers more to larger entities than smaller ones that offer direct contact with their consumers (Hernik & Gębarowski, 2011). Therefore, in regional development a trust between the government and the community is needed to realize sustainable regional development. According to Rose (2009) It turns out that the problem with ethics revolves not only around the attitudes of the leaders, but also around the resources of their government which includes staff. It has been found that personnel who do not trust their superiors and eventually strike.

The higher the level of capacity of village officials in the village financial management village, the better the performance of village financial enforcement. The ability of village officials shows the level of competence of human resources that will largely determine the quality of village management performance. Achievement is influenced by the adequacy of village officials' competencies including ability, knowledge, experience, and motivation - work environment. His findings from this study recommend that village officials be recruited with higher education qualifications. This is because in reality, human resources (HR) are the most important factors influencing important organizational goals. It is human resources that help run an organization. For example an organization engaged in developing

tourism in Katingan Regency is another way to realize regional development and increase village income in the field of tourism. The potential of village tourism comes from the socio-cultural life, the natural environment, and economic activities that can become tourist attractions in the village (Nahar. et al, 2019). The socio-cultural life with various housing (houses and shelter), ethnic costumes (clothing, clothing, garments), culinary (food and drink), art, traditions, values or norms and the nature of life dynamics can be promoted to provide additional value and prosperity for the people (Nugroho et al. 2018). For regional development in Katingan Regency, it can actually be measured through UKM income from the community from Katingan Regency, but the community also needs to get support from the local government to realize an independent UKM in the Regency, which is not only infrastructure that is developed for the progress of regional development. According to Augustyniak (2011) Society is not only widely influenced by market entities, but also by small and medium-sized entities. Today, consumers / communities expect companies, regardless of size, to offer good products and treat cooperatives and their employees adequately. That means just as everyone has a commitment to their community, analogically every business must be aware of certain obligations so that they can participate in social life in an active, ethical and responsible way. That is true for all forms of activity can be reflected in various types of social commitments (Odpowiedzialnego Biznesu, 2009). This has been done in the Katingan district to reduce unemployment and increase the creativity / creativity of the local community by conducting SMEs, working with companies, and local community businesses that elevate local wisdom that has been done throughout generations. In accordance with the results

of Brown, Crocker, and Foester's (2009) research, it is argued that trading volume is important because it reflects several proxies, including liquidity, momentum, and information. Rompotis (2009) argues that trading volume is a determining factor, but not a single factor, to influence market movements. Increasing SMEs and business / trade can be one of the parameters of the success of regional development, especially for the progress of economic development. However, along with the times in the Katingan district itself, there have been many products from foreign countries that have entered such as products made in China, but this does not cause COO effects that can weaken regional development. As Kumara and Canhua (2010) have done, they studied the effect of COO on consumers' expectations and showed the effect. This does not significantly affect the local product business people and the local community. In other words, that regional development is not only measured by infrastructure but can also be measured by socio-culture, community welfare, and so on.

Strong leadership facilitates regional development. Furthermore, the implementation of the strategic plan relies on how effective governance and management systems are in the district. There needs to be a cost initiative from the government for centralization of construction prepared conservatively and built by the public. When the construction of the district is running and placed in the fast lane so that it can be opened earlier in the fields of health, education, social, and so forth. In general, the establishment and development of regions in developing societies are often plagued by the problem of swelling costs due to the large costs required to develop the region. If not managed properly, these issues will have an impact on people's views on the new development. This cost problem is often quite detailed and its complexity is not easily conveyed to the public. Therefore, a country's

governance system, especially the legal system and transparency of calculations is critical in realizing modern regional development. At present, developing communities in Katingan district with a strong legal system and financial transparency known by the national community have generally strengthened oversight of government projects of such magnitude. Not to mention, financial problems around such large developments often lead to multiple interpretations by the media and can worsen the political conditions in the area. Nevertheless, a high level of transparency is important for developing a developed region, despite the risks of multiple interpretations. Although the public continues to ask for large funds, both those that have already happened and those that are planned, including infrastructure and non-infrastructure.

Regional Government Finance source consists of 3 major components: local revenue, which includes: the results of regional taxes, regional restitution, regional companies (BUMD), and legitimate regional business; Revenue from the center, which include: donations from the government, other donations regulated with legislation and legitimate regional income. Among the three components of the source of income, the second component which is revenue from the center is a reflection or indicator of the dependence of regional government funding on the central government (Rahayu, 2017).

Village Funds, listed in Government Regulation Number 6, 2014 concerning Villages. The Village Regulation also provides a more certain guarantee that each village will receive funding from the government through a multiplication of funds from the State and regions, far above the amount

currently available in the Village budget. (Rahayu, 2017).

The village fund revenue is divided into seven: Village original income, APBN allocation, part of Regency / City PDRD, Village fund allocation (ADD), financial assistance from the Province / Regency / City APBN, grants and third party contributions and other income legitimates. From the seven points above, the village Funds (DD) has a strategic position for village income. Based on data from the Ministry of Finance of the Republic of Indonesia, The Village Funds are most widely used for village development, followed by empowerment, government and community (Khoiriah & Meylina, 2017).

Akbar. et al, (2018) in a research entitled Community participation in the development planning in Jatimulya Village Boalemo Regency, the result showed that community participation in Jatimulya Village influenced by leadership, communication, and education. From the result, we know that the village head had completed his role as a good leader, communication between the village government and community was well established and the lack of public education affected the participation in development planning in Jatimulya Village.

R. Soffie. et al, (2017) in a research entitled Implementation of Administration, Management and Reporting of Village Fund Allocation in the Village Development Process of Bimorejo, Wongsorejo District, Banyuwangi Regency 2015. The results showed that the application of administration, management and reporting of village fund allocation (ADD) had applied the principle of accountability with participatory, transparent and responsive indicators in accordance with applicable guidelines.

Saputra (2016) in a research entitled *Effectiveness of Village Fund Allocation Management in Lembean Village, Kintamani District, Bangli Regency in 2009-2014*. The results showed the effectiveness of the management of village fund allocation from 2009-2014 were in the effective category. The effectiveness level of village fund allocation management in Lembean Village was in 2009 (98.98%), 2010 (100%), 2011 (100%), 2012 (98.24%), 2013 (100%), and 2014 (99, 57%). The obstacles in realizing the allocation of village fund in Lembean Village were people's understanding of ADD, miss communication, and the late distribution of village fund allocations. In order to overcome those obstacles in realizing the allocation of village fund could be done with training, improving coordination of work units, and the reserve fund budget.

The weak infrastructure of Katingan Kuala District is left behind and not developing. So far the village fund allocation in the development of villages in the Katingan Kuala District has not been proportionately distributed throughout the village development sector. The village Fund management in Katingan Kuala district so far has been prioritized for village infrastructure development such as concreting, village axis roads, bridges and so on. Since the Village fund was launched for the Katingan Kuala district in 2015, there has been a change in the village infrastructure. Where the condition of the village's infrastructure was previously very alarming, such as the severely damaged village road, the condition of the village bridge that was not feasible to use, then relatively difficult community facilities and infrastructure, also the existence of the village in Katingan Kuala district were still lagging. However, after the village funding in Katingan Kuala district, there appeared to be Village fund management activities in the form of physical development and

infrastructure in Kuala district that experienced changing. The construction and improvement of infrastructure in Katingan Kuala district is a manifestation of the Village fund implementation. This can be showed from the results of the writer's interview with the community that the Village Fund Allocation (ADD) for the Village is felt by the community to be very beneficial.

## CONCLUSION

The results of statistical analysis proved that village fund had no effect on regional development in Katingan. In other words the increase or decrease in village fund would not have an impact on the ups and downs in the progress of regional development. However, the descriptive percentage result indicated that there was an influence of village fund on regional development in Katingan. The Village fund management in Katingan Kuala district is in accordance with the technical guidelines for Village fund management, but the results of the Village fund management are only shown for infrastructure development and improvement, where the condition of the village's infrastructure was previously very alarming. However, after the village funding in Katingan Kuala district, there appeared to be Village fund management activities in the form of physical development and infrastructure in Kuala district that experienced changing.

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