

The Effect Of Management And Use Of Village Funds And Village Government Accountability And Village Economic Growth In Kupang Tengah District, Kupang Regency

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Abstract

Village funds will encourage the implementation of village autonomy, as well as an effort to empower village governments and village communities. the provincial government and district government as facilitators, facilitating village communities to be able to carry out village development. Village funds are a source of village income whose accountability is included in public financial accountability. This study aims to: (1) determine the influence of village fund management on village economic growth in Kupang Tengah District; (2) Knowing the effect of using village funds on village economic growth in Kupang Tengah District, (3) Knowing the effect of village government accountability on village economic growth in Kupang Tengah District, and (4) Knowing the effect of village fund management, village fund utilization and government accountability village on village economic growth in Kupang Tengah District. This study uses a quantitative descriptive approach, with data collection techniques in this study using a questionnaire. The population and sample of this study used a purposive sampling method. This study involved village officials who managed village, sub-district and community fund allocations in the village, with a sample of 32 respondents from 7 villages. SPSS research analysis tool version 25. The results show partially that village fund management influences village economic growth, village fund utilization affects village economic growth, and village government accountability influences village fund growth. Simultaneously, the magnitude of the influence of village fund management, village fund utilization and village government accountability on village economic growth is 66.2%. This means that the management of village funds, the use of village funds, and the accountability of the village government can increase village economic growth in Kupang Tengan District, Kupang Regency.

Keywords : *Village Fund Management, Village Fund Utilization, Village Government Accountability, Village Economic Growth*

INTRODUCTION

Law Number 6 of 2014 concerning Villages has brought about fundamental changes to the position and partners of villages in the use of territory and good governance based on aspects of authority, planning, financial development and village democracy. One of the objectives of village regulations as explained in Law no. 6 of 2014 article 4, namely forming a village government that is professional, efficient and effective, open and responsible. Another goal of granting village autonomy is for villages to manage their own village governance, to compile and manage their own village finances to be able to prosper their own people. (Sujarweni, 2015: 2). Community development efforts have been carried out by the village government both before and after the existence of village funds. This is evidenced by community participation in village development planning meetings in order to discuss development that is progressive, effective and of course beneficial to the community. In addition, the community is not only invited to plan village development, but also in terms of its implementation. In this context, the community is the main subject in building village

infrastructure. From these activities the community will also get wages that can be used to meet their daily needs.

The village law has made the village the spearhead of development and improving people's welfare. Villages are given adequate authority and funding sources so they can manage their potential to improve the economy and people's welfare. Based on Law Number 6 of 2014 concerning villages, it gives a mandate to the government to allocate village funds which have been budgeted annually in the State Revenue and Expenditure Budget (APBN) which is given to each village. (www.djpk.kemenkeu.com).

The budget sourced from the APBN that flows into the village treasury is divided into two disbursement mechanisms. First, transfer funds to the regions in stages known as village funds. Second, transfer funds through the Regency Regional Revenue and Expenditure Budget (APBD) which are allocated 10% by the government to be channeled to the village treasury in stages known as Village Fund Allocations/ADD (Widiyarta et al, 2017). Village funds and village fund allocations are sources of village income whose accountability is included in public financial accountability. Currently, public financial accountability is vulnerable to potential fraud, so in terms of village fund accountability and village fund allocation it does not rule out the possibility of *fraud* (Rahimah et al, 2018). In granting this ADD, the village is obliged to account for the management results in the form of a village financial accountability report. This report consists of an accountability report on receipts and disbursements in the form of a general cash book of receipts and disbursements, and other valid receipt books, as well as for expenditures depositing proof of VAT/PPH to the state treasury (Article 17 of the Minister of Home Affairs Regulation No. 113 of 2007). Implementation of village funds goes through several stages, namely: planning, implementation, and reporting (Kupang Regent Regulation concerning Allocation and Determination of Amount of ADD No. 7 of 2015). The management of ADD requires a high level of accountability as a form of responsibility for the performance of a leader. Directorate General of Fiscal Balance (2020), ADD details for the 2015-2020 fiscal year have increased. This increase in ADD has consequences for the management process which should be carried out in a professional, effective and efficient, and accountable manner based on the principles of good public management in order to avoid the risk of irregularities, fraud and corruption.

Table 1
Details of Village Funds by Regency/City
in Indonesia in 2017-2021

No	Year	ADD allocation (trillion rp)	Increase (%)
1	2017	20,67	-
2	2018	46,98	56
3	2019	60	21,7
4	2020	60	-
5	2021	80	

Source: www.kemenkeu.go.id (data processed)

The village budget always increases every year. Providing village funds is a stimulus for the independence of village communities in carrying out development in their area. Kupang Regency is one of the regencies located in East Nusa Tenggara (NTT) Province, has 160 villages, and receives a sizeable amount of village funds from year to year compared to other districts in NTT.

Table 2
The number of Villages and Village Funds received by Kupang District
Year 2017-2021

No.	Year	Number of Villages	Total ADD (Rp)
1	2017	160	82,747,060,000
2	2018	160	96,306,880,000
3	2019	160	104,650,780,000
4	2020	160	112. 668,200,000
5	2021	160	128,755,270,000

Data source: Appendix to the Report of the Regent of Kupang, 2022 (data is processed)

The amount of village funds that always increase every year is used for the construction of rural road infrastructure and agricultural irrigation infrastructure, in order to increase the results of agricultural businesses owned by villagers in the form of forming business groups carried out by the village community itself so that the economy of village families in Kupang district becomes independent in increasing their business . prosperous, clean water storage tanks are also made by making drilled wells for the residents. The village fund management mechanism starts with program planning, implementation and accountability. Village fund management is adjusted to program priorities set by the village government. The problems that are often faced by villages are: (a) in the management of village funds there are still many errors starting from planning, implementation and accountability reports for village activities, (b) there is still a lack of communication between village institutions in terms of managing village finances and a lack of human resources to support management of village finances, and (e) facilities and infrastructure, as well as a bureaucratic structure that is less able to carry out village financial management more efficiently, and has not been adjusted to program priorities that have been set in community and village government meetings. Another problem experienced was the late disbursement of village funds, namely in 2019 and 2020 the disbursement of phase 1 village funds for 160 villages still had several problems with disbursement by the village.

This is in accordance with several previous studies by Hardianti, et al (2017), that community participation in village infrastructure development (village fund allocation program in Buntongi Village, Ampana Kota District), has an influence on infrastructure development, village fund allocation and village spending has an effect on government accountability. Lili, et al (2018), that the allocation of village funds has a significant effect on the economic development of the community in the village of Magmagan Karya, Lumar District. Village funds are the main thing in supporting village development in improving the welfare of village communities. This study aims to: (a) Analyze village fund management effect on village economic growth in Kupang Tengan District, Kupang Regency, (b) Analyze village fund utilization affect village economic growth in Kupang Tengan District, Kupang Regency, (c) Analyze village government accountability influencing village economic growth in Kupang Tengan District, Kupang Regency, and (d) analyzing village fund management, village fund utilization and village government accountability affecting village economic growth in Kupang Tengan District, Kupang Regency. The research urgency is: (1). Management of village funds that are good, *transparent, accountable, acceptable* and *sustainable* . (2). Utilization of village funds that are good, *transparent, accountable, acceptable* and *sustainable* . (3). Village government accountability in village fund financial management, *transparent, accountable, acceptable* and *sustainable* . (4). There is economic growth in the village in managing the Village Fund.

RESEARCH METHODS

Object of research

The object of research is several village officials who manage villages in Central Kupang District, Kupang Regency. The population in this study were villages in Central Kupang District, Kupang Regency, which totaled 7 villages with 32 village apparatus plus the community. Sampling in this study used a *purposive sampling method*, namely sampling based on certain criteria or with certain *judgments*. The size of the sample in this study were 32 respondents obtained from 7 villages with 3 village financial management people represented by each village, 7 village people represented by each village and 4 sub-district members who were involved in fostering village funds.

Data collection technique

Data collection techniques in research using primary data and secondary data. Data processing is carried out through research instruments and tested for the level of validity and reliability. The validity and reliability tests were carried out using classical assumptions, namely (1) Normality Test, (2) Multicollinearity Test, and (3) Heteroscedasticity Test. Multiple Linear Regression Analysis was carried out to test the hypothesis on the effect of the independent variables on the dependent variable. Regression analysis is used to predict the effect of more than one independent variable on the dependent variable, either partially or simultaneously. The formula for testing the effect of the independent variables on the dependent variable is:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

Information:

- Y : Village economic growth
- A : Constant
- X1 : Management of village funds
- X2 : Utilization of village funds
- X3 : Government accountability
- β_1 - β_3 : Multiple regression coefficients
- e : *term error*

Hypothesis testing is to measure how far the independent variable influences the dependent variable, so testing is carried out using: (1) Partial Test (t test), (Simultaneous Test (F Test) and Coefficient of Determination Test (R^2))

RESULTS AND DISCUSSION

Reliability Test

The reliability test to measure the variables used is free from errors and shows consistent results, indicating the extent to which measurements can be trusted. The results of the reliability test with SPSS will produce Cronbach Alpha. An instrument is said to be reliable if the Cronbach Alpha value is more than 0.70 (Barker, 2002).

Table 3
 Reliability Test

Reliability Statistics			
Cronbach's Alpha	Par	Value	,822
	t 1	N of	5a
		Items	
	Par	Value	,884
	t 2	N of	5b
		Items	
	Total	N of	10
	Items		
Correlation Between Forms			,516
Spearman-Brown Coefficient	Equal Length		,880
	Unequal		,880
	Length		
Guttman Split-Half Coefficient			,880

Source: Processed data (2022)

a. The items are: Y_1, Y_2, Y_3, Y_4, Y_5.

b. The items are: Y_6, Y_7, Y_8, Y_9, Y_10.

The reliability test on the village economic growth variable as Y in the SPSS 25 processed table shows that the X3 variable data is reliable, because the value of Cronbach's Alpha is greater than the limit value, namely Cronbach's Alpha of 0.880 while the limit value is 0.60. This shows that the variables used in this study are reliable. This means that all respondents' answers have been consistent in answering statement items that measure each variable which includes village fund management, village fund utilization, village government accountability and village economic growth.

CLASSIC ASSUMPTION TEST

Normality test

Normality test can be done by looking at the histogram graph and probability plot. If the distribution of data on the probability plot graph is in the direction of the diagonal line, the data can be said to be normally distributed. It is said that the research data is normally distributed after the normality test is carried out. distribution of data in the direction of the diagonal line.

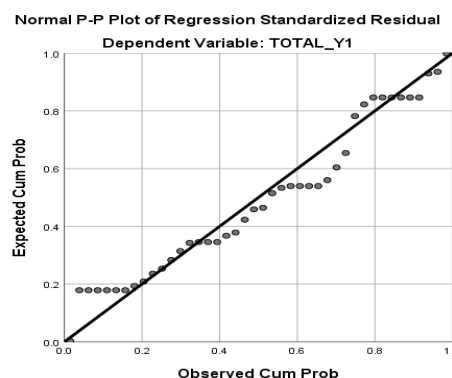


Figure 2
 Normality Test with Probability Plot Graphs
 Source: processed data, (2022)

The normality test can also be carried out with the Kolmogrov-Sminorv statistical test, the basis for making a decision is to look at the significance value. Kolmogorov-sminorv statistical test.

Hypothesis testing

T test

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	std. Error	Betas		
1	(Constant)	20,944	12,092		1,732	,006
	T_Village Fund Management	,669	.038	,251	3,126	,000
	T_Utilization of village funds	,359	.049	,207	2,580	,001
	T_Village government accountability	,211	.051	,199	2,220	,003

The results of the T test show that the significance value of managing village funds as a variable X1 on village economic growth as a variable Y is 0.00 less than 0.05 and the t-count value is greater than the t-table value, meaning that there is a positive influence Village fund management has an effect on village economic growth . variable X2, namely the use of village funds, also has a significant positive effect on village economic growth, namely variable Y. Meanwhile, variable X3, village government accountability, also has the same positive effect on variable Y, namely village economic growth. The table above shows that all significance values are less than 0.05 (a value) and the t-count value of the three X variables is greater than the t-table value, meaning that each X variable has a significant effect on Y variable.

F test

ANOVA ^a						
Model		Sum of Squares	Df	MeanSquare	F	Sig.
1	Regression	46,271	3	15,424	8,056	,001 ^b
	residual	306,901	25	12,276		
	Total	353,172	28			

a. Dependent Variable: T_Village economic growth

b. Predictors: (Constant), T_Village fund management, T_Utilization of village funds, T_Village government accountability

The results of the variable analysis of village fund management (X1), village fund utilization (X2), and village government accountability (X3) have a positive effect simultaneously on village economic growth. The f-table value of 32 respondents is 2.930 (k; nk), while the f-count value is 8.056, then based on the table above the significance value is

less than 0.05, meaning that the variables Management of village funds (X1), Utilization of village funds (X2) , and village government accountability (X3) have a simultaneous positive effect on village economic growth (Y).

Determination Coefficient Test

Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	,891a	,678	,662	2,762

a. Predictors: (Constant), T_Village fund management, T_Utilization of village funds, T_Village government accountability.

The result of the analysis is that the coefficient value of R Square (R2) is 0.662 or 66.2%. So it can be concluded that the magnitude of the positive influence of each variable X, be it X1, X2, and X3 on Y, is 66.2%, and the remaining 33.8% is influenced by other variables outside this research model. It is expected that further research is related to organizational culture and whistleblowing. Because organizational culture and whistleblowing have an important role in village government accountability for managing village funds.

Multiple Linear Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	std. Error	Betas		
1	(Constant)	20,944	12,092		1,732	,006
	T_Village fund management	,669	.038	,251	3,126	,000
	T_Utilization of village funds	,359	.049	,207	2,580	,001
	T_Village government accountability.	,211	.051	,199	2,220	,003

Source: Processed data (2022)

Testing the effect of the independent variable on the dependent variable:

$$Y = 20.944 + 0.669X_1 + 0.359X_2 + 0.211X_3 + e$$

The interpretation of the results above is

- The α value of 20,944 is a constant or condition when the village economic growth variable (Y) is influenced by other variables, namely the village fund management variable, as X1, the village fund utilization variable as X2 variable, and the village government accountability variable as X3 variable.
- The value of β_1X_1 (regression coefficient value X1) is 0.669, indicating that the Village Fund Management variable (X1) has a positive influence on the Village

Economic Growth variable (Y), which means that every one increase in the Village Fund Management variable will affect village economic growth by 0.669 , with the assumption that other variables are not examined in this study.

- c. The value of β_{2X2} (regression coefficient value X2) is 0.359, indicating that the variable Utilization of village funds (X2) has a positive influence on the variable village economic growth (Y), which means that every one increase in the variable utilization of village funds will affect village economic growth by 0.359 , with the assumption that other variables are not examined in this study.
- d. The value of β_{3X3} (regression coefficient value X3) is 0.211, indicating that the village government accountability variable (X3) has a positive influence on the village economic growth variable (Y), which means that every increase of one village government accountability variable will affect village economic growth by 0.211 , with the assumption that other variables are not examined in this study.

DISCUSSION

The Influence of Village Fund Management on Village Economic Growth in Kupang Tengah District, Kupang Regency

The results of testing the first hypothesis (H1), indicate that village fund management has a positive influence on the economic growth of villages in Kupang Tengah District, Kupang Regency. Management of village funds with competent human resource competencies in village government is one of the keys to producing quality financial reports. Good management of village funds will result in village financial reports being prepared and presented by human resources who have competent financial understanding. The results of the study stated that the management of village funds in Kupang Tengah District, Kupang Regency was very good because it had adequate human resources in managing village finances so that village economic growth could run well and in an orderly manner. Village fund management has a good understanding of recording/accounting from village officials who manage village funds, which has an impact on village government accountability in managing finances very professionally so that there is no potential for fund irregularities. Besides that, the management of village funds has taken into account the principles of village government accountability in managing village finances in Kupang Tengah District, Kupang Regency, not only from the village government and the Village Consultative Body (BPD) but from village leaders, religious leaders, farmers Villagers, village entrepreneurs, and other community representatives are also involved in the process of managing village funds so that the accountability of the village administration in managing village finances does not lead to irregularities in the village funds they receive from both the central and regional governments, managed transparently for the sake of village economic growth.

Management of village funds will encourage the implementation of village autonomy, as well as an effort to empower village governments and village communities. the provincial government and district government as facilitators, facilitating village communities to be able to carry out village development. Realizing these development goals, all natural potential must be explored, developed and utilized as best as possible. Likewise with human potential in the form of a large population, knowledge and skills must be increased so that they are able to explore, develop and utilize the potential of the system to the fullest, and implement programs development is achieved. The regional economy, as planned by the government, can accelerate growth and development in the village. Good and adequate management of village funds in terms of quantity and quality will increase the accountability of the village government both

from planning, organization, implementation and supervision in budget realization reports at the village finance level, so that all accountability can be carried out properly and avoid any fraudulent actions that can detrimental to state finances.

The results of this study are in line with the research of Atmadja and Saputra (2017) and Wonar, et al (2018) which state that village financial management has a significant influence on the growth of village economic funds in a transparent and accountable manner.

The Influence of Village Fund Utilization on Village Economic Growth in Kupang Tengah District, Kupang Regency

The results of testing the first hypothesis (H2), indicate that the use of village funds has a positive influence on the economic growth of villages in Central Kupang District, Kupang Regency. Several village apparatuses in their efforts to utilize village funds by village officials are carried out through a work program that has been approved to be financed and in the utilization of village funds, village officials have really paid attention to the use/utilization according to the work program that has been prepared and received joint approval from the results of the meeting to rural economic growth. The results of this study prove that there is utilization of village funds for village economic growth in Kupang Tengah District, Kupang Regency.

The results of the study show that with good village fund management, the use of village funds provides benefits and changes for villages in Kupang Tengah District, Kupang Regency. With this allocation of village funds, there have been many development changes that have occurred in villages in Kupang Tengah District, Kupang Regency, so that people can now easily access their daily activities smoothly. Thus, village funds are the right policy in changing development in villages in Kupang Tengah District, Kupang Regency. Thus it can be concluded that village funds have an effect on village economic growth with the existence of infrastructure development in the village for access and community economic development. With the allocation in managing village funds, making good use of village funds can affect the magnitude of the increase in village economic development in the villages of Kupang Tengah District, Kupang Regency.

This is in line with the results of previous research that was carried out previously by (Hardianti, et al, 2017) Community participation in village infrastructure development (village fund allocation program in Buntongi Village, Ampana Kota District), was supported by the hypothesis that there is an influence of development infrastructure for the allocation of village funds. This is also in line with the results of research conducted by (Lili, et al 2018) Management of village fund allocations in an effort to improve community economic development in Magmagan Karya Village, Lumar District which states that village fund allocations have a significant effect on community economic development in Magmagan Karya Village Lumare District.

The Effect of Village Government Accountability on the Growth of Village Funds in Central Kupang District, Kupang Regency.

The results of testing the first hypothesis (H3), indicate that village government accountability has a positive influence on the economic growth of villages in Kupang Tengah District, Kupang Regency. This is because all kinds of actions related to village government accountability in managing village funds in an organization or government can be prevented through an adequate internal control environment. The research results are relevant to agency theory where village government accountability is needed to oversee the behavior of agents (village officials) in managing village funds so that it hinders actions to enrich oneself and by means of committing corruption which ultimately sacrifices the interests of the principal

(community). The management process of fund allocation in government accountability includes planning, implementation, administration, reporting. Management accountability by the village government in allocating village funds carried out by the village government in Kupang Tengah District has followed the technical guidelines set out in statutory regulations. In terms of the accuracy of implementation, the implementers of this village fund allocation policy are divided into their respective duties and functions in the field of village development, even though the purpose of providing village funds by the central government which is channeled in villages is to realize development, development here is not only interpreted as infrastructure development, This development consists of infrastructure development and community empowerment. Infrastructure development is development in a physical form that helps and facilitates community access in their daily activities.

Program planning increases government accountability in community empowerment from village funds, shows that the community is actively involved, the community is invited to village planning and development meetings, although there are still proposals for activities and places where activities are carried out are determined more by village officials. The results of the preparation of the RPJMDesa, RKPDesa and APBDesa, the output of the implementation of the three activities is in the form of a document in the form of a village regulation (PerDes). Village fund financial managers are required to have the ability to predict, calculate and compile several aspects in compiling various village development planning documents.

In the context of good governance, village fund management still does not involve maximum community participation, which can be seen from three indications. First, in terms of participation, the participants who were invited and attended the MUSRENBANGDes activities were mostly formal figures who were members of community organizations and who had a direct relationship with the village government (such as: Head of RT/RW, TP.PKK administrators, Karang Taruna Management, Management LPMD, BPD members, etc. Second, in terms of transparency, the community does not understand the substance of what village funds are, what they are used for and who is the target of these village funds. Third, in terms of accountability, the decision-making process is carried out through a dialogue to discuss whether the proposed RPD draft for village funds can be accepted and enshrined in Perdes. However, the dialogue process is dominated by village elites and village officials, so that the results of the decisions taken do not reflect the community's needs aimed at increasing community empowerment. village funds are used more for operational costs than for community empowerment activities themselves, so that the results of the RPD-ADD decisions do not reflect in favor of the people, but in favor of the interests of the village government and village elites.

In line with the research results of Sulistiyoningtyas, et al. (2017), shows that the use of village funds has a significant positive effect on village economic growth and village government accountability for increasing village original income will increase village spending. Research results (Faizatul Karimah, et al 2014), Management of Village Funds in Community Empowerment (Study in Deket Kulon Village, Deket District, Lamongan Regency). The results of the study Management of village fund allocations in empowering the people of Deket Kulon Village, Deket District, Lamongan Regency, both normatively and administratively, are good. However, in substance there are a number of things that must be improved, namely community participation in the stages of planning, monitoring, accountability and transparency which has not been maximized because the community does not know much about these activities.

The Influence of Village Fund Management, Village Fund Utilization and Village Government Accountability on Village Economic Growth in Kupang Tengah District, Kupang Regency

The results of testing the first hypothesis (H4), indicate that village fund management, village fund utilization and village government accountability have a positive effect on the economic growth of villages in Kupang Tengah District, Kupang Regency. Realizing village financial reports that are good, transparent and accountable is not an easy thing to do, this can happen due to a lack of capacity possessed by village officials. However, this can be overcome by increasing the competence of the village apparatus' human resources, morality and internal control environment. The results of this study indicate that the efforts that can be made by the village government in Kupang Tengah District in improving the management of village funds, utilization of village funds and government accountability simultaneously affect village economic growth.

Village funds are prioritized for community development and empowerment. The results showed that: the planning stage, planning is the beginning of an activity, where the villages in Central Kupang District, Kupang Regency, in planning is carried out properly and well so that it has a great influence on the implementation and results of activities. Planning activities for the management of village funds in the field of empowerment in the villages of Kupang Tengah District, Kupang Regency, are still not being implemented optimally, but in reality there have been many changes in village economic growth in the villages. Indeed there are still some villages, lack of community participation. This can be seen from: (1) There is no commitment from the village head to involve the community optimally, (2) There is no understanding of the community members regarding the provisions and techniques for preparing the APBDesa, (3) The discussion on the draft APBDesa which should be carried out openly, is attended only on village apparatus, (4) Not optimal details of activities in the planning process that require reasonable funding.

The availability of village funds in Kupang Tengah District, Kupang Regency, for village economic growth has increased from year to year received from the central government for the development and welfare of village communities. Conclude that the amount of funds available, although not yet fully able to solve social problems that exist in society in terms of increasing the level of community welfare, especially those where the poor and village economic growth, therefore community participation is needed in the form of more real and rational actions so that can be a channel for 'Idea Input' in the Planning stage (Razak, et al, 2011). At the implementation stage, namely activities that have been planned carefully and in detail, important actions will then be carried out to realize the final goals that have been set.

CONCLUSION

Village fund management influences village economic growth in the villages of Kupang Tengah District, Kupang Regency. Adequate and good management of village funds in terms of quantity and quality will increase the accountability of budget realization reports at the village finance level, so that accountability is carried out properly and all acts of misuse of village funds are avoided. The use of village funds has an effect on village economic growth in the villages of Kupang Tengah District, Kupang Regency. Pay attention to the use of village funds because the use of village funds is also an important variable in increasing village government accountability in managing village funds. Government accountability influences village economic growth in the villages of Central Kupang District, Kupang Regency. Village government accountability is implemented in order to minimize misuse of funds and improve management of village funds. Village fund management, village fund utilization, and village

government accountability simultaneously influence village economic growth in the villages of Kupang Tengah District, Kupang Regency. This is an effort to increase the level of community welfare in the villages of Kupang Tengah District, Kupang Regency through the field of community empowerment in economic growth.

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