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THE EFFECT OF VILLAGE FUND MANAGEMENT ON DEVELOPMENT IN FOIKHUGAGA VILLAGE, UMBUNASI DISTRICT, SOUTH NIAS REGENCY

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Abstract

This study aims to examine the effect of village fund management on village development in Foikhugaga Village, Umbunasi District, South Nias Regency. The research employed a quantitative approach using a survey method. Data were collected through questionnaires distributed to 57 respondents consisting of village officials and community members of Foikhugaga Village. The data analysis techniques used were Product Moment correlation, coefficient of determination, and t-test. The results showed that village fund management was in the high category with an average value of 4.20, while village development was also in the high category with an average value of 4.21. The correlation analysis indicated a coefficient value of 0.39, which means that the effect of village fund management on village development falls into the low category. The magnitude of the effect of village fund management on village development was 15.21%, while the remaining percentage was influenced by other factors outside this study. Nevertheless, the t-test results showed that village fund management had a positive and significant effect on village development. Therefore, improving the professionalism of village officials and strengthening supervision are necessary to optimize village fund management in supporting village development.

Keywords: Village, Village Fund Management, Village Development.

A. INTRODUCTION

Over time, village development has become a primary focus of government programs. This is due to the continued development of village communities. According to Law of the Republic of Indonesia No. 6 of 2014, a village is a legal community unit with territorial boundaries authorized to regulate and manage government affairs and local community interests based on community initiatives, ancestral rights, and/or traditional rights recognized and respected within the government system of the Unitary State of the Republic of Indonesia. The entire process of implementing decisions taken and carried out by two or more people to achieve predetermined goals (Priyanugraha et al., 2024). Based on observations, researchers found several problems in Foikhugaga Village, Umbunasi District, South Nias Regency, regarding the management of village funds, namely:

- Inappropriate use;
- Undirected management;
- Village officials are still not technologically savvy, resulting in some not yet using the SisKeuDes (Village Financial System) application.
- Village officials are not performing village tasks according to the expectations of the village community, giving the impression that they are unprofessional.

This could result in development in Foikhugaga Village, Umbunasi District, South Nias Regency, not being implemented properly, starting from:

- Road/bridge construction activities;
- Construction of office infrastructure;
- Network development

B. LITERATURE REVIEW

Understanding Village Fund Management

Village fund management is an interesting reality to observe today. This is because the government, through the Ministry of Villages and other underdeveloped regions, still emphasizes the development of Indonesia from the periphery.

According to Gulo & Kakisina (2023), village fund management encompasses all activities encompassing planning, implementation, administration, reporting, and accountability for village finances.

The definition of a village, according to Law No. 6 of 2014 concerning villages, states that a village is a legal community unit with territorial boundaries authorized to regulate and manage government affairs and the interests of the local community based on community initiatives, ancestral rights, and/or traditional rights recognized and respected within the government system of the Unitary State of the Republic of Indonesia. With village fund assistance from the government, villages can be motivated to become more independent and credible, enabling them to meet their own needs and not solely rely on government assistance. According to Raharzo (2020-12-48), Village Fund Management Indicators include:

- Planning
- Implementation
- Administration
- Reporting and Accountability
- Guidance and Supervision

Definition of Village Development

Development is a familiar concept to any country. The goal of development is to improve community welfare. Therefore, development is carried out continuously as a process to achieve improved community conditions (Mathory et al., 2022). Rural development is an important part of national development. Many development programs implemented in villages have been designed by the government (Rosmalah et al., 2024).

According to Soewignjo in Rosidin (2019), village development is defined as planning from, by, and for the community. According to Soimin (2019:19), the approach used in village development is "Village Building and Village Building," which is integrated into village development planning, which has been established and ratified based on the results of strategic village deliberations, including:

- Village planning
- Village planning
- Village cooperation
- Investment plans for entering the village
- Establishment of Village-Owned Enterprises
- Addition and disposal of village assets
- Extraordinary events

C. RESEARCH METHODOLOGY

This research was designed using a quantitative approach with a survey method, as the primary objective was to empirically test the influence of village fund management on village development through the measurement of structured variables that could be analyzed statistically (Jailani, 2023). A quantitative approach was deemed most relevant to address the research problem, which emphasizes the relationships between variables and the level of significance of their influence, particularly in the context of public administration and village financial governance. The survey method was chosen because it allowed researchers to obtain data directly from respondents regarding their perceptions, experiences, and assessments of village fund management practices and their impact on village development (Syafri et al., 2025). This approach aligns with Sugiyono's (2019) view that survey-based quantitative research is effective for generalizing findings from a sample to a specific population.

This research was conducted in Foikhugaga Village, Umbunasi District, South Nias Regency. The research location was selected purposively, considering that the village is a recipient of village funds and has implemented various development programs funded by village funds. This situation makes Foikhugaga Village a relevant empirical context for a more in-depth study of the relationship between village fund management and village development. The research was conducted in 2025, adjusting to data availability and the ongoing implementation of village development programs.

The population in this study included all village officials and residents of Foikhugaga Village who were aware of and involved, either directly or indirectly, in the management of village funds and the implementation of village development. Given the relatively limited population, the sampling technique used was saturated sampling, or total sampling, which is a sampling technique that utilizes all members of the population as research respondents (Romdona et al., 2025). Saturated sampling is considered appropriate because it allows researchers to obtain a more comprehensive picture and reduces the potential for sample selection bias, as recommended in social research with small populations (Sugiyono, 2019). The number of respondents in this study was 57, consisting of village officials and residents.

Data collection was conducted using two main techniques: a questionnaire and a documentary study. The questionnaire served as the primary instrument for obtaining primary data, structured as closed-ended questions with a five-level Likert scale. This instrument was designed to measure respondents' perceptions of village fund management indicators, including planning, implementation, administration, reporting and accountability, guidance and supervision, and village development indicators (Thalib, 2022). The use of questionnaires is considered effective in quantitative research because it produces standardized data, is easy to process, and allows for systematic comparisons between respondents (Sekaran & Bougie, 2016). Furthermore, a documentation study was conducted to supplement the primary data by utilizing official village documents, such as the Village Budget (APBDes), village fund realization reports, and regulations related to village financial management.

The collected data was analyzed through several stages of statistical analysis. The first stage was descriptive analysis, which was used to describe the characteristics of respondents and the tendencies of their responses to each research variable through average values and assessment categories (Daruhadi & Sopiati, 2024). The next stage was Pearson Product Moment correlation analysis, which was used to determine the level of relationship and direction of influence between village fund management and village development. This correlation technique was chosen because it is suitable for measuring the relationship between two variables on an interval scale and assumed to be normally distributed (Sugiyono, 2019).

To determine the contribution of village fund management to village development, a coefficient of determination analysis was used. This analysis provides information on the percentage of variation in village development that can be explained by village fund management, while the remainder is influenced by other factors outside the research model. Next, a t-test was used to partially test the significance of the influence of village fund management on village development (Mambu et al., 2024). This test aims to determine whether the relationship found is statistically significant at a certain confidence level (Ghozali, 2021). The entire data analysis process was conducted using SPSS statistical software, commonly used in quantitative research in the social sciences and public administration.

With this research methodology, it is hoped that the results will provide an accurate empirical picture of the impact of village fund management on village development, while also providing a basis for evaluation and policy recommendations for village governments to improve the effectiveness of village fund management.

D. RESULT AND DISUCUSSION
Respondent Characteristics

The research results presented here are based on primary data, concerning respondent characteristics and responses to the independent variable (X), Village Fund Management, and the dependent variable (Y), Village Development, in Foikhugaga Village, Umbunasi District, South Nias Regency. Based on the questionnaire distributed to respondents, comprising 20 items for the independent variable and 20 items for the dependent variable, the following results were obtained for a total of 57 respondents:

Table 1: Respondent Characteristics by Gender

No	Gender	Numbler (Orang)	Persentage (%)
1	Man	40	70,17 %
2	Perempuan	17	29.82%
	Number	57	100

Source: Processed by Researchers, 2025

Table 1 above shows that of the 57 respondents, 40 were male (70.17%) and 17 were female (29.82%). Therefore, there were more male respondents than female respondents in this study.

Table 2. Respondent Characteristics by Education Level

No	Education Level	Number (orang)	Persentage(%)
1	S-1	10	17,54%
2	D-3	3	5,26%
3	SMA	10	17,54%
4	SMP	15	26,31%

5	SD	19	33,33%	
	Number	**57**	**100**	

Source: Processed by Researchers, 2025

Table 2 above shows that respondents in Foikhugaga Village, Umbunasi District, South Nias Regency, based on their educational level, comprise 10 (17.54%) undergraduate degrees, 3 (5.26%) associate's degrees, 10 (17.54%) high school/vocational high school degrees, 15 (26.31%) junior high school degrees, and 19 (33.33%) elementary school degrees.

Table 3. Respondent Characteristics by Age

No	Age Level (Years)	Number of people)	Persentage %
1	20-30	6	10,52 %
2	30-40	26	45,61%
3	40-50	18	31,57%
4	>50	7	12,28%
	Number	**57**	**100**

Source: Processed by Researchers, 2025

Based on the table above, it is known that there are 6 village officials and residents aged 20-30 (10.52%), 26 people aged 30-40 (45.61%), 18 people aged 40-50 (31.57%), and 7 people aged 50 and over (12.28%).

Results of the Independent Variable (X) Test Against the Dependent Variable (Y)

Table 4. Tabulation of Respondents' Responses to Question Items on the Independent Variable (X) on Village Fund Management

No	Question Items	Sl	Sr	KK	Jr	TP	Num .Score	Avera ge	Category
1	Village fund management planning is always for the benefit of the village community.	27	16	12	2	-	239	4, 19	High
2	The village government always receives and expends funds in the Village Budget (APB Desa).	26	15	14	2	-	236	4, 14	High
3	Village residents always benefit from the Village Revenue and Expenditure Budget (APB Desa).	28	13	15	1	-	239	4, 19	High

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4	The village government consistently plans village activity programs.	27	20	9	1	-	224	3,39	Currently
5	The village government manages village funds professionally.	30	18	8	1	-	248	4, 35	Very high
6	The village government manages village finances through village cash accounts.	28	22	6	1	-	248	4, 35	Very high
7	Village officials understand the application of the Village Financial System (SisKeuDes) and the laws and regulations.	26	14	14	3	-	234	4, 10	High
8	The village government has implemented village funds in accordance with the goal of alleviating rural poverty.	22	24	9	2	-	237	4,15	High
9	The village community remains satisfied with the village government's implementation of village fund management.	30	16	11	-	-	247	4,33	Very high
10	The Village General Affairs and Administration Heads understand their responsibilities as the village financial managers.	32	18	7	-	-	253	4,43	Very high
11	The Village General Affairs and Administration Head must understand the duties and functions of his/her treasury.	26	22	6	3	-	242	4,24	Very high
12	The Village General Affairs and Administration Head must be accountable for	22	24	10	1	-	238	4,17	High

	his/her treasury functions and duties.								
13	The Village General Affairs and Administration Head must always record village fund revenues and expenditures.	26	20	11	-	-	243	4,26	Very high
14	The Village Head must always monitor the work results of the Village General Affairs and Administration Head.	26	20	11	-	-	245	4,29	Very high
15	The Village Head must always monitor the work results of the Village General Affairs and Administration Head.	27	20	10	-	-	245	4,29	Very high
16	The village head can see an example of the format for the Village Budget Implementation Report.	27	20	10	-	-	245	4,29	Very high
17	The village head always submits an accountability report on the realization of the Village Budget to the Regent/Mayor through the Sub-district Head.	20	27	10	-	-	245	4.29	Very high
18	The Minister of Village Finance provides guidance and supervision of the management of village funds.	28	20	8	1	-	246	4,31	Very high
19	The village community is aware of the constant supervision of the Minister of Village Finance.	22	26	7	2	-	239	4,19	High
20	The village head is able to anticipate potential development issues. The village community is aware that the Provincial Government	27	20	7	3	-	242	4,24	Very High

provides guidance and supervision of the distribution of village funds.		
		4,20

Source: Processed by Researchers, 2025

Table 4 above shows that the average respondent response for the independent variable (X), Village Fund Management, was 4.20. This figure falls within the 3.43 to 4.23 range, which is considered high. This means that the Village Fund Management currently being implemented in Foikhugaga Village, Umbunasi District, South Nias Regency, is categorized as good.

Table 5. Tabulation of Respondent Responses to Question Items for the Dependent Variable (Y)Village Development

No	Question Items	Sl	Sr	KK	Jr	TP	Num .Scor er	Xtaeri fy	Average
1	The village government has formulated village regulations in accordance with the village deliberation.	20	26	10	1	-	236	4, 14	High
2	The village government can fulfill the requirements for village formation.	19	25	11	2	-	232	4, 07	High
3	The village government understands the procedures for village formation.	24	20	11	2	-	237	4, 15	High
4	The village government has an agreement regarding village abolition.	20	25	10	2	-	234	4, 10	High
5	The village community understands the purpose of village abolition.	18	30	8	1	-	236	4, 14	High
6	Village mergers can have a positive impact on village communities.	22	28	6	1	-	242	4, 24	Very High
7	Changes in village status are based on the evaluation of the level of village government development in accordance with statutory regulations.	28	22	4	3	-	246	4, 31	Very High
8	The Village Consultative Body (BPD) and community elements consistently participate in	20	24	12	1	-	234	4,10	High

No	Statement								
	achieving sustainable village development goals.								
9	Village officials can regulate village development planning mechanisms.	24	29	4	-	-	248	4,35	Very High
10	The village government can guarantee that the goal of development is to improve the community's condition.	30	26	1	-	-	257	4,50	Very High
11	The village government has a written agreement between the village and third parties to work on areas of governance, development, community development, and community empowerment that reflect its potential and authority.	24	28	4	1	-	246	4,31	Very High
12	Village investment can support the progress of village development.	20	27	7	3	-	235	4,12	High
13	Village investment can support the improvement of the village community's economy.	24	28	5	-	-	247	4,33	Very High
14	Village governments face limitations in establishing Village-Owned Enterprises (BUM Desa).	26	24	7	-	-	247	4,33	Very High
15	Village communities understand the benefits of establishing BUM Desa.	20	28	9	-	-	239	4,19	High
16	Village officials can understand the benefits of village assets.	20	27	10	-	-	238	4,17	High
17	Village secretaries, as village asset officers/managers, are able to manage village assets.	20	27	10	-	-	238	4.17	High
18	Village officials are able to dispose of assets through inventory.	20	28	8	1	-	238	4,17	High
19	Village officials are able to predict extraordinary events that will occur.	26	22	7	2	-	243	4,26	Very High
20	Village heads are able to anticipate potential problems in village development.	24	21	7	5	-	235	4,12	High

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| | | | 4,21 | | |

Source: Processed by Researchers, 2025

From Table 5 above, the average respondent response for the dependent variable (Y) Village Development is 4.21. This figure falls within the 3.43 to 4.23 range, which is considered high. This means that the Village Development currently being implemented in Foikhugaga Village, Umbunasi District, South Nias Regency is categorized as good.

Correlation Analysis and Hypothesis Testing

Product Moment Correlation Test

To determine the relationship between Village Fund Management and Village Development in Foikhugaga Village, Umbunasi District, South Nias Regency, an analysis was conducted using the following data:

Table 6. Correlation Coefficient of Independent Variable (X) Village Fund Management with Dependent Variable (Y) Village Development

No. Resp	X	Y	X²	Y²	XY
1	92	85	8464	7225	7820
2	93	86	8649	7396	7998
3	92	88	8464	7744	8096
4	92	89	8464	7921	8188
5	93	89	8649	7921	8277
6	93	88	8649	7744	8184
7	92	90	8464	8100	8280
8	92	90	8464	8100	8280
9	91	90	8281	8100	8190
10	91	91	8281	8281	8281
11	91	91	8281	8281	8281
12	91	91	8281	8281	8281
13	91	90	8281	8100	8190
14	93	90	8649	8100	8370
15	91	91	8281	8281	8281
16	94	91	8836	8281	8554
17	91	93	8281	8649	8463
18	85	93	7225	8649	7905
19	85	92	7225	8464	7820
20	90	92	8100	8464	8280
21	87	84	7396	7056	7308
22	89	86	7569	7396	7654
23	88	86	7744	7396	7568
24	89	86	7569	7396	7654
25	89	81	7569	6561	7209
26	89	81	7569	6561	7209
27	89	82	7569	6724	7298
28	85	82	7225	6724	6970
29	85	80	7225	6400	6800
30	83	81	6889	6561	6723
31	80	79	6400	6241	6480
32	80	81	6400	6401	6400
33	82	80	6724	6400	6642
34	80	81	6400	6561	6640

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35	80	83	6400	6889	6720
36	79	84	6241	7056	6478
37	78	82	6084	7224	6630
38	82	85	6724	7225	6970
39	82	85	6724	7225	6724
40	82	83	6724	6889	6724
41	83	82	6889	7224	6972
42	84	84	7056	7056	7056
43	85	84	7225	7056	7225
44	86	85	7396	7225	7310
45	85	85	7225	7225	7055
46	85	83	7225	6889	7140
47	83	84	6889	7056	6889
48	81	83	6561	6889	6642
49	76	82	5776	7224	6232
50	79	82	7821	7224	6004
51	78	76	6084	5776	5772
52	77	74	5929	5476	5698
53	76	74	5776	5476	5624
54	74	74	5476	5476	5476
55	75	74	5625	5476	5550
56	75	74	5625	5776	5550
57	70	76	4900	5776	5320
Number	4853	4808	414892	409268	410335

Source: Processed by Researchers, 2025

The table above shows the relationship between Village Fund Management and Village Development using the product moment formula as follows:

$$r_{xy} = \frac{N.\sum XY - (\sum X) \cdot (\sum Y)}{\sqrt{\{N\sum X^2 - (\sum X)^2\}\{N\sum Y^2 - (\sum Y)^2\}}}$$

It is known that:

r_{xy} = Correlation coefficient value of variables X and Y

X = Village Fund Management
Y = Village Development
n = number of samples
X² = independent variable squared
Y² = dependent variable squared
XY = multiplication between variables X and Y

Where

x = 4853

y = 4808

x^2 = 414892

y^2 = 409268

xy = 410335

$$rxy = \frac{57.410335 - (4853) \cdot (4808)}{\sqrt{\{(57.414892 - (4853)^2 \{ 57.409268 - (4808)^2\}}}$$

$$rxy = \frac{23389095 - 23333224}{\sqrt{\{(23648844 - 23551609)\}\{23328276 - 23116864\}}}$$

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$$rxy= \frac{55871}{\sqrt{\{(97235\}\{211412)\}}}$$

$$rxy= \frac{55871}{\sqrt{20556645820}}$$

$$rxy= \frac{55871}{143375,89}$$

$$rxy= 0,39$$

Table 7. Guidelines for Providing Interpretation of Product Moment Coefficients

Interval Koefisien	Relationship Level
0,00 - 0,199	Very Low
0,20 - 0,399	Low
0,40 - 0,599	Medium
0,60 - 0,799	Strong
0,80 - 1,000	Very strong

Source: Sugiyono (2019)

Based on the guidelines above, it can be seen that the categorical level between the independent variable (X) and the dependent variable (Y) is in the low category. This is evident from the product-moment correlation coefficient calculation, which ranges from 0.39 to 0.399, indicating a low interpretation.

The correlation coefficient rxy = 0.39 indicates the influence of the independent variable (X), Village Fund Management, on the dependent variable (Y), Village Development, which is 0.39. According to the Interpretation of the Correlation Coefficient (Sugiyono, 2019:214), the influence between the independent variable (X), Village Fund Management, and the dependent variable (Y), Village Development, is categorized as low. Therefore, there is a low influence between Village Fund Management and Village Development in Foikhugaga Village, Umbunasi District, South Nias Regency.

The influence of the independent variable (X) Village Fund Management on the dependent variable (Y) Village Development in Foikhugaga Village, Umbunasi District, South Nias Regency, has a low level of relationship because the management of village funds implemented in Foikhugaga Village, Umbunasi District, South Nias Regency still has weaknesses which according to researchers can affect village development (Giawa et al., 2023). Based on the researcher's experience while at the research object in Foikhugaga Village, Umbunasi District, South Nias Regency, in the implementation of village fund management such as activities in planning, implementation, administration, supervision of village funds so that the level of progress of village development is still not in accordance with what is expected by the village community, due to the lack of professionalism of village officials in carrying out their jobdes as determined by the village government, and the lack of assertiveness from the Village Head so that the implementation of village fund management does not run well. So that is why the influence of village fund management has a low level of relationship to development in Foikhugaga Village, Umbunasi District, South Nias Regency. Furthermore, to determine the percentage relationship between the independent variable (X) and the dependent variable (Y), the following determination formula is used:

D = (rxy)² x 100% (Sugiyono 2019:185)
D = (0.39)² x 100%
D = 0.1521 x 100%
D = 15.21%

Based on the calculation results above, it can be stated that the percentage influence of Village Fund Management on Village Development is 15.21%, while the remaining 84.79% is accounted for by other factors that influence village development.

Correlation Coefficient Significance Test

To determine the influence of Village Fund Management on Village Development in Foikhugaga Village, Umbunasi District, South Nias Regency, a t-test was used with the following formula:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

$$t = \frac{0,39\sqrt{57-2}}{\sqrt{1-0,39^2}}$$

$$t = \frac{0,39\sqrt{55}}{\sqrt{1-0,1521}}$$

$$t = \frac{0,39.74161984871}{\sqrt{0,8479}}$$

$$t = \frac{28923,17}{0,920814}$$

$$t = 3,141$$

Based on the t-test, as shown above, the calculated t-value is 3.141. Compared to the critical value obtained in the t-table with a df of 0.5%, the value is 1.672. The calculated t-value is greater than the t-table value, i.e., 3.141>1.672. This means that the results of this study are positive and significant. Thus, the proposed hypothesis is answered: Village Fund Management, determined by the dimensions of planning, implementation, administration, reporting and accountability, guidance, and supervision, has a significant influence on development in Foikhugaga Village, Umbunasi District, South Nias Regency.

Discussion of Each Dimension

The purpose of the dimension test is to determine the relationship between each dimension of the independent variable (X), Village Fund Management, and the dependent variable (Y), Village Development.

Planning Dimension (XD1) to Village Management (YD1)

Based on the product moment interpretation guidelines, the categorical level between the independent variable, planning, and the dependent variable, village management, is at the very strong level. This is evident from the product moment coefficient calculation, which is between 0.80 and 1.000, or 0.868. This indicates that the village planning and structuring process has been carried out effectively by village officials and has impacted the development of Foikhugaga Village, Umbunasi District, South Nias Regency.

Implementation Dimension (XD2) to Village Planning (YD2)

Based on product moment interpretation guidelines, the correlation between the independent variable dimension of implementation and the dependent variable of village planning is in the very strong category. This is evident from the product moment coefficient calculation, which is between 0.80 and 1.000, or 2.751. This indicates that village officials have implemented the village planning process as expected by the village government and have impacted the development of Foikhugaga Village, Umbunasi District, South Nias Regency.

Administration Dimension (XD3) to Village Cooperation (YD3)

Based on product moment interpretation guidelines, the correlation between the independent variable dimension of administration and the dependent variable of village cooperation is in the low category. This is evident in the product moment coefficient calculation, which ranges from 0.20 to 0.399 (0.267). This indicates that the general affairs head has not implemented the administration process effectively, resulting in poor village cooperation and potentially hampering development progress in Foikhugaga Village, Umbunasi District, South Nias Regency.

Reporting and Accountability Dimension (XD4) on Village Investment Inflows (YD4)

Based on product moment interpretation guidelines, the correlation between the independent variable dimension of reporting and accountability and the dependent variable of village investment inflows is at a low level. This is evident in the product moment coefficient calculation, which ranges from 0.20 to 0.399 (0.392). This indicates that reporting and accountability for village investment have not been implemented effectively, potentially hampering development progress in Foikhugaga Village, Umbunasi District, South Nias Regency.

Guidance and Supervision Dimension (XD5) on the Establishment of Village-Owned Enterprises (YD5)

Based on product moment interpretation guidelines, the correlation between the independent variable dimension of guidance and supervision and the dependent variable of village-owned enterprise formation is moderate. This is evident in the product moment coefficient calculation, which ranges from 0.40 to 0.599 (0.517). This indicates that the guidance and supervision process carried out by the Ministry of Village Finance is still not being implemented effectively, potentially hampering development activities in Foikhugaga Village, Umbunasi District, South Nias Regency. Planning Dimension (XD1) on the Addition and Disposal of Village Assets (YD6) Based on product moment interpretation guidelines, the correlation between the independent variable dimension of planning and the dependent variable of addition and dispossession of village assets is very strong. This is evident in the product moment coefficient calculation, which ranges from 0.80 to 1.000 (2.164). This indicates that the planning process carried out by village officials to add and release village assets has been running smoothly, thus influencing the development of Foikhugaga Village, Umbunasi District, South Nias Regency.

Implementation Dimension (XD2) Regarding Extraordinary Events (YD7)

Based on product moment interpretation guidelines, the correlation between the independent variable dimension of implementation and the dependent variable of extraordinary events is at a very low level. This is evident in the product moment coefficient calculation, which ranges from 0.00 to 0.199, or 0.135. This indicates that the village head still lacks the ability to predict and address extraordinary events, which can hinder the development progress of Foikhugaga Village, Umbunasi District, South Nias Regency.

E. CONCLUSION

Based on the research results and data processing, it was concluded that village fund management has a low level of influence on development in Foikhugaga Village, Umbunasi District, South Nias Regency. This is because village fund management in Foikhugaga Village, Umbunasi District, South Nias Regency still has many weaknesses, which, according to the researcher, can impact development.

Based on the product-moment correlation coefficient calculation, the researcher obtained the highest influence value for the guidance and supervision of the establishment of Village-Owned Enterprises (BUM Desa), which is at a moderate level. This means that the guidance and supervision carried out by the Minister of Village Finance has been running

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well, as has the guidance and supervision of village fund management carried out by village officials. Therefore, it can influence the implementation of the establishment of Village-Owned Enterprises (BUM Desa), including managing villages, developing investment and productivity, and providing services and other types of businesses for the welfare of the community.jahteraan masyarakat di desa Foikhugaga Kecamatan Umbunasi Kabupaten Nias Selatan.

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