

# Village Fund Management Accountability in Keroit Village, West Motoling District South Minahasa Regency

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**Abstract.** The problem in this study is the accountability of village fund management in Keroit Village, West Motoling District, South Minahasa Regency. The purpose of this study is to describe and analyze the implementation of the village fund management accountability system in Keroit Village, West Motoling District, South Minahasa Regency. This research method uses a descriptive qualitative approach and in obtaining research data in the form of primary data and secondary data, the researchers use data collection techniques through observation, interviews, and documentation with data collection techniques through data reduction, data presentation, and verification conclusions. The location of this research is in Keroit Village, West Motoling District, South Minahasa Regency. The results of this study indicate that the Accountability of Village Fund Management in Keroit Village by the government has not been implemented by the principles of financial management and related policies, according to the findings in the field by researchers that the Keroit village government is less open in providing information about Keroit village finances to the community and The limited information media available makes many people not aware of what village funds are used for, there is a report on the realization of the APBDes implementation by the village government which turns out that these programs are not visible in the community but have been realized by the government in the form of a report.

**Keywords:** Accountability, Management, Village Fund.

## 1 Introduction

The existence of decentralization as a development of regional autonomy is expected to be able to encourage regional governments to further enhance initiatives, creativity, motivation, and participation from the community in exploring the potential of existing resources in their respective regions for the advancement of development and community welfare. The existence of regional autonomy rules which are expected to increase competitiveness without ignoring the principles of democracy, equity, justice, privilege, and specificity as well as regional potential and diversity in the system of the Unitary State of the Republic of Indonesia (NKRI) [1].

In addition to regions, villages also have autonomous rights to manage their households and to improve the quality of life of the community, community welfare, implementation of development, and responsibility for managing the village budget as mandated by Law Number 6 of 2014 concerning villages. Budget In the context of financing village autonomy, the administration of the village government requires financial resources. One source of village finance is village funds sourced from the State Revenue and Expenditure (APBN). The existence of this village

fund is expected to be able to provide village communities with the opportunity to develop their respective villages along with changing the perspective so far that development only takes place in urban areas [2].

The 2015-2019 National Medium-Term Development Plan (RPJMN) contains regional development targets, namely reducing the number of underdeveloped villages, from 26% in 2011 to 20% in 2019. Underdeveloped villages are also reduced to 5,000 villages or increase independent villages to at least 2,000 villages. So, the use of village funds is prioritized to realize community independence and independent villages. The government budgets a very large village fund every year to be given to around 70,000 villages, when it was initially launched in 2015, the average village received Rp. 280.3 million of the total village funds of Rp. 20.67 trillion, in 2016 the total amount of village funds was Rp. 46.67 trillion with an average village getting Rp. 643.6 million, in 2017 and 2018 the total village funds totaled Rp. 60 trillion with the average village getting 800.4 million. The number of village funds distributed by the government from 2015-2018 can be seen in Table 1.1 below.

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**Table 1.** Amount of Village Funds Disbursed by the Central Government From 2016-2018

No	Year	Total	Total
1.	2016	Rp. 46,98 T	Rp. 643,6 M
2.	2017	Rp. 60 T	Rp. 800,4 M
3.	2018	Rp. 60 T	Rp. 800,4 M

Source: Ministry of Villages PDPT

The amount of village funds that increases every year requires village officials who are reliable and can manage village finances so that they are more focused and accountable. Since the existence of the village fund, it has affected reducing the number of disadvantaged villages. However, not a few also found deviations from the management of village funds. Many village heads have been implicated in cases of corruption in village funds that have cost the state hundreds of millions of rupiahs.

Keroit Village is one of the villages in the West Motoling District, South Minahasa Regency which gets village funds from the APBN. In this village, the majority of the population work as farmers, and a small proportion work as teachers and private employees. The following is the number of village funds obtained by Keroit village from 2016 to 2018 which can be seen in Table 1.2 below:

**Table 2.** Keroit Village Fund for Fiscal Year 2016-2018

No	Fiscal Year	Village Fund Amount
1.	2016	Rp. 642.732.000
2.	2017	Rp. 816.848.000
3.	2018	Rp. 753.507.000

Source: Keroit Village Data Processed by Researchers in 2022

With village funds increasing every year as shown in the table above, it is hoped that the Keroit village government will be able to carry out development by the plans set out in the village development planning deliberation (Musrenbangdes).

**Table 3** Plan of Keroit Village Government Activities in Fiscal Year 2016 to be funded by the Village Fund (DD)

No	Type of activity	Location	Volume	Amount (Rp)
1.	Garden Road Stubs and Pavement	Kendem	5000 M	250.000.000
2.	Village Road Pioneering and Paving	Keroit	2000 M	300.000.00
3.	Embankment / ditch	Keroit	500 M	92.000.000
4.	PKK	Keroit	1 Paket	10.000.000
5.	LPM	Keroit	1 Paket	4.000.000
6.	BUMDes	Keroit	1 Paket	10.000.000
7.	PAUD	Keroit	1 Paket	10.000.000
8.	Integrated Healthcare Center	Keroit	1 Paket	10.000.000
9.	Drugs	Keroit	1 Paket	10.000.000
10.	Girls Group	Keroit	1 Paket	5.000.000

Source: RPJMDes Keroit 2016-2021/RKP-Keroit Village for Fiscal Year 2016

Based on the table above, it can be seen that several planned activities will be carried out by the Keroit village government, which will be funded by the village fund in the 2016 fiscal year. a period of one year. In the report on the realization of the implementation of the Village Revenue and Expenditure Budget (APBDes), the activities carried out by the village government with the source of the funds are village funds, namely: pioneering roads, road pavements, 2 units of street lights, health care activities, coaching and training activities for women's groups (PKK), economic activities productive. These activities and funding can be seen in detail in table 1.4 below: e

**Table 4.** Report on the Realization of the Implementation of the Village Revenue and Expenditure Budget (APBDes) for the 2016 Fiscal Year Funded by the Village Fund

No	Description	Amount (Rp)
1.	Pathfinding	Rp. 409.850.000
2.	Road Pavement	Rp. 215.384.000
3.	Street lights 2 units	Rp. 48.000.000
4.	Posyandu Activities	Rp. 3.500.000
5.	Women's Group Development and Training Activities (PKK)	Rp. 6.150.000
6.	Productive Economics Training Activities	Rp. 5.850.000
<b>Amount</b>		<b>Rp. 688.734.000</b>

**Table 5.** APBDes Administration Mechanism

Village officials	Responsibility	Instrument/Tool
Event organizer	Recording expenditures at the expense of the activity budget by using the activity cash sub-book as accountability for activities in the village	Activity cash register
Bendahara Desa	Record every receipt and expenditure, and close the books at the end of each month in an orderly manner Accountable for money Submit an accountability report every month to the village head no later than the 10th of every month	1. General Cash Book 2. Tax assistant cash book 3. Bank book 4. Proof of transactions : receipts, notes, invoices, internal memos, debit notes, credit notes

Source : Village Fund Pocket Book [8]

Regarding the discussion procedure described in the APBDes administration, the Keroit village government has carried out the administration by recording all activities using the activity assistant cash book and general assistant cash book, and all notes are kept to make LPJ, and all of that becomes the responsibility of the village treasurer by submitting reports to the village head. This means that from the findings above, it can be concluded that the administrative activities carried out by the Keroit village government are in line with the applicable regulations.

## 2 Reporting and Accountability

To fulfill the principles of transparency and accountability, the village head is obliged to compile and submit reports on the implementation of his duties, authorities, rights, and obligations in managing village finances. The reports are semiannual/phased and annual, which are submitted to the regent/mayor. The reports that must be prepared consist of: first, a report on the realization of the implementation of APBDes, second, a report on the realization of the use of village funds [9].

Based on the findings that researchers found in the field related to reporting and accountability factors from village funds in Keroit village, West Motoling District, South Minahasa Regency in 2016-2018, the Keroit village government in terms of making accountability reports was carried out in stages according to disbursement from village funds. Because if there is no accountability report in the first stage, then the funds in the next stage will not be disbursed. In this case, the Keroit village government has implemented a reporting mechanism by existing regulations. Based on the explanation from the informant that, for the parties who received the accountability report from the village fund, namely, the BPD, the sub-district (head of sub district), the community and village empowerment office (PMD). In carrying out the delivery of information to the community related to the implementation of the use of village funds, project boards are made that contain the budget used in these activities, so that the community can see and obtain information on the use of funds. Whereas according to the regulation of the minister of home affairs number 113 of 2014 concerning village financial management in article 40 paragraph (1) it reads: realization reports and accountability reports on the realization of APBDes implementation are informed to the public in writing and with information media that is easily accessible by the public. However, in reality, the village government limits the delivery of information regarding the use of funds/budget, reinforced by statements from (RK) as the community and (GM) as the head of the BPD which states that if there are people who want to know clearly about the implementation of the use of village funds, they are considered unsupportive. government. The researcher concludes that, in terms of supervision, in this case the BPD is still lacking firmness in terms of supervision of the village government in managing village funds. Meanwhile, accountability includes providing financial information/information to the public and other users so

that it is possible for the public to be able to calculate or compare the accountability of the government for all activities that have been carried out, not only in the form of financial reports but also obliged to convey information in making social decisions. , politics and economics [10].

Tumbel also said that accountability describes accountability for all activities made by authorized leaders and institutions and accountability is also a dogma that ensures that every activity of an organization or individual can be accounted for to the public openly [11].

Another finding is that in the implementation of activities using funds from village funds such as infrastructure development of garden roads and village roads, it has been implemented and implemented according to what is stated in the APBDes using a large budget. But in reality, these activities, in this case the construction of roads, are not in accordance with the expectations of the community, where existing roads such as the Kendem road cannot be enjoyed properly by the community, especially those who work as farmers, because it cannot be denied that some Most of the people in Keroit village work as farmers, who if they go to the garden they have to pass the kendem road, through the presentation of the informants (SK) who pass through the road every day saying that it is true that there is road construction activity, but it only lasts for a while because the materials Most of the material used in road construction has been washed away, causing the roads to be badly damaged. The results of interviews with several informants also added that the ring road Jln. Bagus, which is included in the realization of the 2017 APBDes implementation, has construction but the ring road is not connected. The following is a report on the realization of the Keroit village income and expenditure budget for the 2016 to 2017 fiscal year, which is presented in the following table.

**Table 6.** Report on the Realization of the Implementation of the Keroit Village Budget for Fiscal Year 2016 funded by the Village Fund

No	Description	Amount (Rp)
1.	Kendem Road Pioneering	Rp. 409.850.000
2.	Road Pavement	Rp. 215.384.000
3.	Street lights 2 units	Rp. 48.000.000
4.	Posyandu Activities	Rp. 3.500.000
5.	Women's Group Development and Training Activities (PKK)	Rp. 6.150.000
6.	Productive Economics Training Activities	Rp. 5.850.000
Amount		Rp. 688.734.000

Source: Report on the Realization of the Implementation of the Village Revenue and Expenditure Budget (APBDes) for the 2016 Fiscal Year of Keroit Village (Processed by Researchers in 2022)

**Table 7** Report on the Realization of the Implementation of the Keroit Village Revenue and Expenditure Budget for the 2017 Fiscal Year funded by the Dana Desaa

No	Description	Amount (Rp)
1.	Pioneering Village Ring Road (Jln. Bagus)	Rp. 29.310.000
2.	Village Ring Road Pavement (Jln. Bagus)	Rp. 240.677.000
3.	Village Ring Road Pavement (Jln. Bagus)	Rp. 30.000.000
4.	Kendem Road Pavement	Rp. 251.920.000
5.	Kendem Street Culverts	Rp. 26.680.000
6.	Pioneering New Path of Luak Lincongkong	Rp. 50.000.000
7.	Culvert Guard V, VI, VII, VIII	Rp. 26.680.000
8.	Village Apparatus Technical Guidance	RP. 50.000.000
9.	Procurement of Agricultural Fertilizers and Medicines	Rp. 30.000.000
10.	BUMDes training	RP. 15.000.000
11.	BUMDes Equity Participation	RP. 30.000.000
Amount		Rp. 780.267.000

Next, the researcher found that out of all the activities carried out by the government, some have been realized, such as infrastructure development, although they have not yet had a real impact and benefit for the community. Some activities have been budgeted for and have been included in the implementation realization report but have not provided benefits and are not even visible to the public. Related to the findings of the researchers based on the indicators above, an illustration is obtained that there is a discrepancy in the implementation and implementation of activities reported by the Keroit village government with the results and the existing reality makes the community feel disadvantaged because until now infrastructure development such as the existence of a garden road that is qualified to use seems to be still far from good.

### 3 Conclusion

Based on the results of research and discussion on Village Fund Management Accountability in Keroit Village, West Motoling District, South Minahasa Regency, the accountability of village fund management by the Keroit village government in implementing village financial management principles which include: transparent principles, accountable principles, participatory principles, effective and efficient principles, as well as the principles of order and budget discipline are still lacking where the village government is not yet accountable in the implementation of village fund management which should be by the regulation of the minister of home affairs number 113 of 2014 concerning village financial management in article 40 paragraph (1) reads: realization report and realization

accountability report The implementation of the APBDes is informed to the public in writing and with information media that is easily accessible by the public. This is caused by the following things:

- Regarding planning for the use of village funds, the preparation of a plan for the use of village funds in Keroit village, the community was not involved and the initial disbursement of village funds. The village government still lacks understanding about the use of village funds and in the level of community participation in the village fund management planning process, the community is only involved in physical work (HOK).
- Regarding implementation in the development of programs funded by village funds, the community has not been able to feel the good development that has been carried out by the Keroit village government.
- In relation to administration, the village overnment, in this case the village treasurer, uses the general cash book and tax assistant cash book in order to make it easier to make accountability reports and for activities that have been included in the APBDes but have not been realized, they will be considered as more remaining budget calculations. SILPA).
- Reports and accountability, accountability and transparency principles from the Keroit village government are not carried out by applicable policies, as well as the lack of firmness from the BPD in terms of monitoring the use of village funds to the village government.

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