

## The Role of Village Apparatus in Village Fund Management Accountability (Study in Sumberdadi Village, Trenggalek District)

Meme Rukmini<sup>1</sup>, Bothy Dewandaru<sup>2</sup>, Octaviana Wahyu Prihardini<sup>3</sup>,  
Mayciella So<sup>4</sup>

<sup>1</sup>Faculty Economics, University Kadiri, Email  
meme-rukmini@unik-kediri.ac.id

<sup>2</sup> Faculty Economics, University Kadiri

<sup>3</sup> Faculty Economics, University Kadiri

<sup>4</sup>Faculty Economics, University Kadiri

---

### Article Info

Received Jan 14, 2023

Revised Jan 25, 2023

Published Feb 10, 2023

---

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

---

### Abstract

*The biggest report in the media discusses a lot of corruption cases that ensnare village heads, so it is necessary to prepare clear mechanisms and regulations regarding this matter. Regulation of the Minister of Home Affairs No. 113 of 2014 concerning guidelines for village financial management is expected to be a guideline in village fund management because it covers various village financial management procedures ranging from planning, implementation, administration, reporting to accountability. This study aims to examine the role of village officials in carrying out accountability for village fund management. The population and research sample of all village officials in Sumberdadi Trenggalek Village amounted to 28 people. The data analysis method used in this study is to use a descriptive method with a quantitative approach, which is a method that describes the actual situation systematically, factually and accurately regarding the role of village officials in accountability for village fund management. The results of this study play the role of the Sumberdadi Trenggalek Village village apparatus in the accountability of village fund management plays a very important role.*

---

## INTRODUCTION

The village governance policy contained in the new village law is considered a policy that brings new hope in an effort to improve the welfare of the village community. Some policies include large budget allocations to villages to improve development, services, development and community empowerment. By providing fixed income and allowances to the headman and his apparatus, it is

expected to be able to improve services to the entire community.

Large-scale budget allocation policies affect public administration. Administration must be carried out in a professional, effective, efficient and accountable manner, based on the principles of good public administration. To avoid the risk of fraud and corruption, village financial management basically follows village financial management standards and the headman has the authority to manage village finances, income, expenditure, and village funding are regulated in the Village Revenue and Expenditure Budget (APBD). This is regulated by Village Regulations and the Village Consultative Body (BPD).

Media report discuss many cases of corruption that ensnared the Headman, it is necessary to prepare clear mechanisms and regulations to prevent this from happening. The central government disbursed a village fund budget of Rp. 992,432,000 as a trigger for the birth of a law on villages which is considered very prone to corruption which can ensnare headmen in prison. With a variety of village characteristics, competencies possessed by village officials and relatively new regulations, it is suspected that there is a lot of potential for fraud in every stage of village fund management starting from the planning process to the monitoring and evaluation stage.

Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management guidelines is expected to be a guideline in village financial management because it includes various village financial management procedures ranging from planning, implementation, administration, reporting to accountability. In addition, Permendagri (Ministry of Home Affairs Regulation) No. 113 of 2014 requires that village financial management be carried out in a transparent, accountable and participatory manner in an orderly and budgetary discipline.

Considering that in terms of managing village funds, it is very possible that there will be a risk of administrative and substantive errors that can lead to legal problems because there are not enough competencies possessed by the headmen and village officials in village financial administration, reporting and accountability. In accordance with the explanation of the background above, it is interesting to study because village officials are very vulnerable to the management of village funds. So, this research is entitled *The Role of Village Apparatus in Village Fund Management Accountability*.

## **METHODS**

The object of this research was the role of village officials in the accountability of village fund management located in the Sumberdadi Village Government, Trenggalek District in 2021. Village financial management with accountability consisting of planning, implementation, administration, reporting and accountability in Sumberdadi Village, Trenggalek District in 2021.

The population in this study were the village officials in Sumberdadi Village, Trenggalek District, amounting to 28 people, consisting of the Headman, Village Secretary, Section Head totaling 7 people, Village Consultative Body (BPD) totaling 9 people, and Community Empowerment Institutions amounting to 10 people.

The sample selection method in this study used the census method or saturated sample. Saturated sample was a questionnaire distributed to the entire population, so the sample in this study had a total of 28 people.

The types of data used in this study were qualitative and quantitative data. The data in this study was expressed in the form of a statement to describe the role of village officials in the accountability of village fund management for the use of qualitative data. The data in this study was in the form of numbers which can be measured directly for the use of quantitative data. Quantitative data was also used to measure the percentage of respondents' assessment of answers.

Sources of data used were primary and secondary data. Primary data was a source of data obtained directly from the object of research. In this study, the primary data was the results of the answers to the questionnaire used in this study and secondary data was in the form of available data that could be obtained by the researchers. In this study, secondary data was data obtained through journals and information directly obtained from the research location.

The data analysis method used in this study was a descriptive method with a quantitative approach, namely a method that describes the actual situation in a systematic, factual and accurate manner regarding the role of village officials in the accountability of village fund management.

Data collection techniques used in this study were: questionnaires, interviews and documentation. In this study, it was written using the Guttman

scale, where measurements with the type obtained a firm answer of "Yes-No". For the answer "Yes" was given a score of 1 and for the answer "No" was given a score of 0. The formula used to determine the percentage of answers to the role of village officials in the accountability of fund management, namely Drs Ikani,. Apt, as follows the formula used:

$$\text{Percentage} = \frac{\text{Number of answers "Yes" the average}}{\text{Number of respondents}} \times 100\%$$

In accordance with the above formula, the role of village officials in the accountability of village fund management according to Iskani will be seen in the percentage of analysis results as follows:

1. <59% are said to have no role.
2. 60%-69% are said to be less involved.
3. 70%-79% are said to be quite instrumental.
4. 80%-89% are said to play a role.
5. %-100% is said to be very instrumental.

## RESULTS AND DISCUSSION

### 1. The role of village officials

The data used in this study was a questionnaire from a predetermined number of samples totaling 28 correspondents. The role of village officials based on the results of the questionnaire answers can be seen in the table below:

**Table 1. Distribution and Percentage of Answers for the Role of Village Apparatus**

| No      | Answer Yes | Answer No | Number of Respondents |
|---------|------------|-----------|-----------------------|
| 1       | 28         | 0         | 28                    |
| 2       | 28         | 0         | 28                    |
| 3       | 28         | 0         | 28                    |
| 4       | 28         | 0         | 28                    |
| 5       | 28         | 0         | 28                    |
| 6       | 28         | 0         | 28                    |
| 7       | 28         | 0         | 28                    |
| Total   | 196        | 0         | 196                   |
| Average | 28         | 0         | 28                    |

|                                       |      |
|---------------------------------------|------|
| Percentage of Village Apparatus Roles | 100% |
|---------------------------------------|------|

Source: Processed Data, 2022

Based on the table above, it can be seen that the results of the questionnaire that have been distributed with a total of 7 questions and the number of respondents as many as 28 respondents indicate there were 196 yes answers with an average of 28 and for no answers as many as 0 with an average of 0. From the respondents' answers obtained a percentage value of 100%, the role of the village apparatus Sumberdadi Trenggalek is very important.

These results indicate that village officials played a very important role in the village fund management process. Village officials were involved in deliberation to plan the use of village funds for a period, and village officials also provided information to the headman and BPD about the village budget design so that the APBD draft can be further improved and needs to meet the needs needed, village officials are also involved in the process of implementing the use of village funds. Village Fund budget in accordance with the budget that has been approved by the Headman, Village apparatus with the Head of Section in preparing the RAB to facilitate the procurement of goods and services as supporting facilities in work in accordance with the Village Regulation on APBD,

## **2. Village Fund Management Accountability**

Accountability is a budgeting process from planning, implementation, administration, reporting and accountability. So the indicators in this study are:

### **a. Planning**

The village government prepared village development plans in accordance with their authority with reference to district and city development plans. Village development planned and prepared to ensure linkages and consistency between planning, budgeting, implementation, and supervision. To see the level of planning accountability in managing village funds, see the table below:

**Table 2. Distribution and Percentage of Answers Accountability for Village Fund Management Planning**

| No                                 | Answer Yes | Answer No | Number of Respondents |
|------------------------------------|------------|-----------|-----------------------|
| 1                                  | 28         | 0         | 28                    |
| 2                                  | 28         | 0         | 28                    |
| 3                                  | 28         | 0         | 28                    |
| 4                                  | 28         | 0         | 28                    |
| 5                                  | 28         | 0         | 28                    |
| 6                                  | 28         | 0         | 28                    |
| Total                              | 168        | 0         | 168                   |
| Average                            | 28         | 0         | 28                    |
| Planning Accountability Percentage |            |           | 100%                  |

Source: Processed Data, 2022

Based on the table above, it can be seen that the results of the questionnaire that have been given to the village apparatus with a total of 6 questions and a total of 28 respondents. The answers of respondents who answered yes were 168 with an average of 28 and for no answers were 0 with an average of 0. From the respondents' answers, it can be seen that the percentage of accountability for village fund management planning is 100%, this shows that accountability planning is very important.

This shows that the village apparatus in carrying out the accountability of village fund management planning was said to have a very important role in accordance with Permendagri No. 113 of 2014. The village fund management planning process The village secretary prepares a draft village regulation on the Village APBD based on the determined Village RKP, in addition the village secretary submits the

Village Budget Raperdes that had been made to the Headman, the Village Budget Raperdes that has been approved by the Headman was given to BPD for further discussion,

b. Implementation

The implementation of the village budget that had been determined previously will lead to transactions in village financial receipts and expenditures. all transactions of receipt and expenditure of village funds for the implementation of village authority through village accounts. If the village does not yet have banking services, the arrangements will be determined by the District /City Government. All transactions related to the receipt and expenditure of village funds must be supported by complete and valid evidence so that it is clear that the expenditure and receipt of village funds are for the needs needed in the village. To see the percentage level of respondents' answers about implementation accountability in managing village funds, see the table below:

**Table 3. Distribution and Percentage of Implementation Accountability**

| No                                    | Answer Yes | Answer No | Number of Respondents |
|---------------------------------------|------------|-----------|-----------------------|
| 1                                     | 28         | 0         | 28                    |
| 2                                     | 28         | 0         | 28                    |
| 3                                     | 28         | 0         | 28                    |
| 4                                     | 28         | 0         | 28                    |
| 5                                     | 28         | 0         | 28                    |
| 6                                     | 28         | 0         | 28                    |
| 7                                     | 28         | 0         | 28                    |
| 8                                     | 28         | 0         | 28                    |
| 9                                     | 28         | 0         | 28                    |
| 10                                    | 28         | 0         | 28                    |
| 11                                    | 28         | 0         | 28                    |
| 12                                    | 28         | 0         | 28                    |
| 13                                    | 28         | 0         | 28                    |
| Total                                 | 364        | 0         | 364                   |
| Average                               | 28         | 0         | 28                    |
| Performance Accountability Percentage |            |           | 100%                  |

Source: Processed Data, 2022

Based on the table above, it can be seen that the results of the percentage of answers to the questionnaire that have been distributed to

respondents with a total of 13 questions and a total of 28 respondents. The answers of respondents who answered 'yes' were 364 with an average of 28 and those who gave 'no' answers were 0 with an average of 0. From the respondents' answers, it can be seen that the percentage of accountability for the implementation of village fund management is 100%, this shows that implementation accountability plays a very important role.

This shows that the village apparatus in carrying out accountability for the implementation of village financial management was said to play a very important role in accordance with Permendagri No. 113 of 2014. In the implementation of village fund management, the village government was prohibited from making levies as village recipients other than those stipulated in the applicable village regulations, the treasurer keeps money in the village treasury at a certain amount to meet the operational needs needed by the village government, for regulating the amount of money in the village treasury it is stipulated in the applicable Regent/Mayor regulation.

Village fund expenditures that result in a burden on the Village APBD could not be carried out before the Draft Village Regulation concerning the Village APBD was stipulated to be a Village Regulation, village expenditure did not include binding personnel expenditures and office operations stipulated in the Headman regulation, procurement of activities that apply for funding for carrying out activities must be accompanied by a Budget Plan document.

The Budget Plan was verified by the Village Secretary and ratified by the Headman, the implementation of activities was responsible for expenditure actions that cause the activity budget to be burdened by using the activity cash book assistant as accountability for the implementation of village activities, the implementation of activities submitted a Payment Request Letter (SPP) to the Headman. The Payment Request Letter (SPP) might not be made before the goods and or services are received. Submission The SPP consists of a Payment Request Letter (SPP), a statement of responsibility for spending and an attachment to proof of transaction.



Based on the SPP verified by the Village Secretary, whether the Headman approved the payment request and the treasurer made the payment that had been made, the treasurer will record the village treasurer as being obliged to collect Income Tax (PPh) and other taxes. in accordance with statutory regulations.

c. Administration

Administration is a recording activity that is specifically carried out by the village treasurer. Administrative media in the form of a general cash book, tax book, bank book and make a treasurer's accountability report every month. To see the level of administrative accountability in managing village funds, see the table below:

**Table 4. Distribution and Percentage of Administrative Accountability**

| No                                       | Answer Yes | Answer No | Number of Respondents |
|--|------------|-----------|-----------------------|
| 1  | 28         | 0         | 28                    |
| 2  | 28         | 0         | 28                    |
| 3  | 28         | 0         | 28                    |
| Total                                    | 84         | 0         | 84                    |
| Average                                  | 28         | 0         | 28                    |
| Administrative Accountability Percentage |            |           | 100%                  |

Source: Processed Data, 2022

Based on the table above, it can be seen that the results of the questionnaire answers that have been distributed to respondents with 3 questions and the number of respondents there are 28 respondents. The answers of respondents who answered 'yes' were 84 with an average of 28 and for 'no' answers were 0 with an average of 0. From the respondents' answers, it can be seen that the percentage of accountability for village fund management is 100%, this shows that accountability management is very important.

This shows that the village apparatus in carrying out village financial administration is said to play a very important role in accordance with Permendagri No. 113 of 2014. The administration of village fund management begins with the village treasurer making a general cash book,

tax assistant cash book and making bank books for recording activities specifically as evidence of accountability of the treasurer in detail.

d. Reporting

According to Permendagri No. 113 of 2014 in carrying out the duties, authorities, rights and obligations, the headman was obliged to report the use of village funds. To see the level of reporting accountability in the management of village funds, it can be seen in the table below:

**Table 5. Distribution and Percentage of Reporting**

| No                                  | Answer Yes | Answer No | Number of Respondents |
|-------------------------------------|------------|-----------|-----------------------|
| 1                                   | 28         | 0         | 28                    |
| 2                                   | 28         | 0         | 28                    |
| 3                                   | 28         | 0         | 28                    |
| 4                                   | 28         | 0         | 28                    |
| 5                                   | 28         | 0         | 28                    |
| 6                                   | 28         | 0         | 28                    |
| Total                               | 168        | 0         | 168                   |
| Average                             | 28         | 0         | 28                    |
| Reporting Accountability Percentage |            |           | 100%                  |

Source: Processed Data, 2022

Based on the table above, it can be seen that the percentage results on the questionnaire that have been distributed with questions were 6 questions and the number of respondents were 28 respondents. The answers of respondents who answered 'yes' were 168 with an average of 28 and for 'no' answers were 0 with an average of 0. From the respondents' answers, it can be seen that the percentage of accountability for village fund management reporting is 100%, this shows that accountability reporting is very important.

This shows that village officials in carrying out village financial reporting were said to play a very important role in accordance with Permendagri No. 113 of 2014. Reporting on village fund management began with the headman submitting a report on the realization of the Village Budget that has been made to the Regent/Mayor, the headman also submits the first semester report. in the form of a Village Budget realization report and submit a final semester report to the Regent/Mayor,

The headman submits the Village Government Implementation Report (LPPD) to the Regent/Mayor at the end of each fiscal year. The implementation of village administration at the end of the term of office of the Regent, Mayor, and Headman submits a written village government report to the BPD at the end of each fiscal year.

e. Accountability

In managing village funds, the headman was obliged to submit an accountability report on the implementation of the Village Budget, it was necessary to take responsibility for the reports that have been made to be given to the Regent/Mayor. Based on Permdagri No. 113 of 2014 accountability consists of:

**Table 6. Distribution and Percentage of Accountability**

**Accountability**

| No  | Answer Yes | Answer No | Number of Respondents |
|---|------------|-----------|-----------------------|
| 1   | 28         | 0         | 28                    |
| 2   | 28         | 0         | 28                    |
| 3   | 28         | 0         | 28                    |
| Total                                       | 84         | 0         | 84                    |
| Average                                     | 28         | 0         | 28                    |
| Accountability<br>Accountability Percentage |            |           | 100%                  |

Source: Processed Data, 2022

Based on the table above, it can be seen that the results of the percentage of answers to the accountability questionnaire that had been distributed with 3 questions and the number of respondents are 28 respondents. The answers of respondents who gave 'yes' answers were 84 with an average of 28 and for 'no' answers were 0 with an average of 0. From the respondents' answers, it can be seen that the percentage of accountability for village fund management is 100%, this shows that accountability is very important.

This shows that the village apparatus in carrying out accountability for village financial management is said to play a very important role in accordance with Permendagri No. 113 of 2014. The headman submitted an accountability report on the realization of the APBD implementation to the Regent/Mayor through the Camat at the end of each fiscal year, the report on the realization of

the APBD implementation consists of income , expenditures, and financing, accountability reports on the realization of APBD implementation were submitted no later than 1 (one) month after the end of the relevant fiscal year.

## **CONCLUSION**

The conclusion in this study after implementing the method used in this study, according to the results of the discussion that the role of the Sumberdadi village apparatus, Trenggalek District was said to be very instrumental in managing village funds and in accordance with Permendagri No. 113 of 2014, this can be seen in the accountability of village fund management from the planning, implementation, administration, reporting and accountability stages.

The advice was given by the service team to all Sumberdadi village officials, Trenggalek District, was expected that this research can help to maintain and strengthen the role of village officials in the accountability of village fund management. For further research, it is expected to be able to expand the research location which will be the object of research in addition to adding research variables to be studied.

## **REFERENCES**

- Amalya, T., Akram, & Pituringsih, E. (2017). Determinants of Village Financial Management and Its Implication toward Accountability: Study on Village Governance in West Lombok Regency. *International Journal of Research in Advent Technology*, Vol. 5, No. 12
- Anjani, Hery., Rosidi., & Achsin, M. (2020). How is accountability defined by village government in village fund financial management. *International Journal Of Research in Business and Social Science*, 9(7), 66-74. <https://doi.org/10.20525/ijrbs.v9i7.970>
- Badan Pengawas Keuangandan Pembangunan. 2015. Petunjuk Pelaksanaan Bimbingan dan Konsultasi Pengelolaan Keuangan Desa. Deputi Bidang Pengawasan Penyelenggaraan Keuangan Daerah.
- Bastian, Indra.2006. *Akuntansi SektorPublik; Suatu Pengantar*. Jakarta: Erlangga.
- Drs. Iskani. 2015. Skala Guttman Cross Sectional. <http://pharm--ac.blogspot.co.id/2013/12/skala-guttman-cross-sectional.html>.
- Hamzah, Ardi. 2015. *Tata Kelola Pemerintahan Desa Menuju Desa Mandiri, Sejahtera, dan Partisipatoris*. Penerbit Pustaka Jawa Timur.

- Hery. 2014. Akuntansi Dasar 1 & 2. Jakarta: PT.Gramedia Widia Sarana Indonesia.
- Ikatan Akuntan Indonesia. 2015. Kompartemen ASP; Pedoman Asistensi Akuntansi Keuangan Desa.
- Irma Ade.2015. Akuntabilitas Pengelolaan Alokasi Dana Desa (ADD) Dikecamatan Dolo Selatan Kabupaten Sigi.Jurnal Penelitia. Palu Sulawesi Tengah.
- Kementrian Keuangan Republik Indonesia. 2015. Kebijakan Umum Dana Desa (Berdasarkan UU No.6 Tahun 2014 dan PP No.60 Tahun 2014).
- Mahmudi. 2011. Akuntansi Sektor Publik. Yogyakarta: UII Pres
- Mardiasmo. 2010. Akuntansi Sektor Publik. Yogyakarta: CV. ANDI OFFSET. Ningtyas, Dian., Agustanta, N., & Payamta. (2017). Perception Of Village Management Office-Holders On Village Fund Management Aspects: A Research In Sleman Regency 2016. International Conference on Ethics of Business, Economics, and Social Science.
- Nordiawan, Deddi. 2006. Akuntansi Sektor Publik. Jakarta: Salemba Empat. Permendagri No.113 Tahun 2014 Tentang Pengelolaan Keuangan Desa.
- Purnama, Davis B., (2020). Implementation Of Internal Control Of Village Fund Allocation Management On Village Performance Accountability (Case Studies In All Villages Of Padangan District, Bojonegoro Regency In 2019). International Journal of Economics, Business and Accounting Research (IJEBAR) 4(4), 1244-1256
- Renyowijoyo, Muindro. 2008. Akuntansi Sektor Publik; Organisasi Non Laba. Jakarta: Mitra Wacana Media.
- Sujarweni, V. Wiratna. 2015. Akuntansi Sektor Publik: Teori, Konsep, dan Aplikasi. Yogyakarta: Pustaka Baru.
- Undang-Undang No.6 Tahun 2014 tentang Desa.