



ANALYSIS OF ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT IN ULOBUA VILLAGE, TIBAWA DISTRICT, GORONTALO REGENCY

Nur Fadillah Putri ¹, Zulkifli Boki ^{2*}, Yustina Hiola ³

¹ Accounting, Faculty of Economics and Business, Gorontalo State University, Email:

putrinurfadillah259@gmail.com

² Accounting, Faculty of Economics and Business, Gorontalo State University, Email: zulkifliboki@gmail.com

³ Accounting, Faculty of Economics and Business, Gorontalo State University, Email: yustina@ung.ac.id

*email Koresponden: putrinurfadillah259@gmail.com

DOI: <https://doi.org/10.62567/micjo.v2i3.820>

Article info:

Submitted: 20/05/25

Accepted: 12/07/25

Published: 30/07/25

Abstract

The objective of this research was to prove whether using Choral Reading strategy can improve reading comprehension of the eight grade students of SMP Negeri 13 Palu. This research limited the use of Choral Reading strategy in improving students' reading comprehension, which focuses on literal meaning and descriptive text. This research used quasi-experimental research design involving an Experimental class and a control class. The sample of this research were students of VII B as the experimental class, which consisted of 31 students, and the students of VIII A as the control class, which consisted of 31 students. The data was collected through pre-test and post-test. The result confirmed that the mean score of the experimental class had increased from 44.87 to 73.83. On the other hand, in the control class, it has increased from 48.29 to 62.64. The result of the test was analyzed statistically by applying 0.05 level significance. The researcher found that the value of the t-counted was higher than the t-table ($4.59 > 1.67$). In the other words, the implementation of choral reading strategy can develop students' reading comprehension of the eighth-grade students of SMP Negeri 13 Palu. This strategy has a significant impact on the English learning process, especially helping students in reading comprehension to find information about the text and understand the entire meaning of the text, so that students can practice choral reading as their independent reading comprehension strategy in the future

Keywords : Choral reading strategy, improve, reading comprehension

Abstrak

The purpose of this study is to analyze how accountability for village fund management is implemented in Ulobua Village, Tibawa District, Gorontalo Regency. This study limits its focus to five indicators of accountability, namely planning, implementation, administration, reporting, and accountability, and highlights indications of markups in village infrastructure projects. This study uses a descriptive qualitative approach with data collection techniques through in-depth interviews with village officials, the Village Consultative Body (BPD), and



the community as beneficiaries of village funds. Data are analyzed using agency theory to see how the relationship between the village fund manager (agent) and the community (principal) in the context of accountability. The results of the study indicate that although most stages of village fund management have been carried out according to procedure, there are still weaknesses in transparency and supervision, especially in physical project activities that give rise to indications of budget markups. This indicates the need to strengthen participatory supervision from the community and increase the capacity of village officials in managing funds accountably. In other words, accountability for village fund management in Ulobua Village is not yet fully optimal, especially in terms of project accountability and transparency.

Keywords : Accountability, Village Funds, Financial Management, Agency Theory

1. INTRODUCTION

The village fund program in Indonesia began to be implemented as part of the government's policy to accelerate development in rural areas. Since the enactment of Law Number 6 of 2014 concerning Villages, which gives villages the authority to regulate and manage their own household affairs and requires village governments to be accountable for all government and development activities carried out (Gulo and Kakisina 2023). This step is an important effort towards village independence in running government and financial management (Weluk, et al., 2023)

Ulobua Village in Tibawa District, Gorontalo Regency, is one example of a village that still faces challenges in optimally utilizing Village Funds. In addition to facing infrastructure problems such as damaged road access and limited communication networks, this village has also been in the spotlight due to alleged misappropriation of Village-Owned Enterprise (BUMDes) funds amounting to Rp170 million. This case indicates weaknesses in the supervision and transparency of village financial management.

Based on the current year's Budget Realization Report (LRA) data, although the transfer funds were realized 100%, the implementation of spending was still far from the target. Goods and services spending was only realized by 66%, capital spending by 57%, and unexpected spending by 69%. This resulted in a significant surplus of Rp208 million, even though it was initially projected to be a deficit. The imbalance between the budget and realization indicates that the program planning and implementation process has not been running effectively and efficiently.

Previous research shows that well-implemented accountability can minimize the risk of misuse of funds. Accountability is not only about reporting, but also concerns community involvement, transparency, and compliance with regulations. In this context, it is important for village governments to strengthen internal supervision and encourage citizen participation so that village fund management can run according to the principles of *good governance*.

Based on this background, this study aims to analyze the accountability of Village Fund management in Ulobua Village, Tibawa District, Gorontalo Regency. By using descriptive qualitative methods, this study is expected to provide a comprehensive picture of how the fund management mechanism is carried out and the challenges faced in creating accountable and transparent village financial governance.



2. RESEARCH METHOD

This research was conducted using a descriptive qualitative approach. This research was conducted in Ulobua Village, Tibawa District, Gorontalo Regency, which was selected purposively because of indications of misuse in the management of village funds, especially the alleged markup of the budget for the toilet construction project. The researcher conducted initial observations based on definitive.id media coverage and then went directly to the field to collect data relevant to the focus of the research.

The informants in this study consisted of six people, namely three village officials (Village Secretary, Village Treasurer, and Planning Head) and three members of the community who were considered to have important information related to village fund management. Data collection was carried out through triangulation techniques, namely in-depth interviews, direct observation, documentation, and recording during the interview process. The entire process was carried out in a participatory manner with the active involvement of researchers in the field.

In the data collection process, researchers used interview techniques based on indicators of planning, implementation, administration, reporting, and accountability, which were compiled by referring to the modified interview guidelines from Asiva Noor Rachmayani (2015). Observation techniques were used to directly observe project implementation and the dynamics of village fund management, while documentation and recording were carried out to strengthen evidence and support analysis.

3. RESULTS AND DISCUSSION

This study aims to analyze accountability in the management of village funds in Ulobua Village, Tibawa District, Gorontalo Regency, based on five main indicators, namely: planning, implementation, administration, reporting, and accountability. Data were obtained through interviews with village officials and the community, and were reviewed using agency theory and stewardship theory to see the extent to which the principle of accountability has been applied.

Accountability in the Planning Stage

The results of the study indicate that the planning process has been carried out procedurally through hamlet and village deliberations. However, transparency of information and community participation are still low. Important documents such as the Budget Plan (RAB) are not published openly, and the community is only involved in program proposals, not in determining or supervising the budget.

Interviews with the community revealed suspicions about the budget details, especially in the toilet construction project. The estimated price was considered too high compared to the reality on the ground. This shows that there is a gap for markups due to weak supervision and minimal community involvement in the planning process.

This finding is in line with agency theory, where there is information asymmetry between the village government (agent) and the community (principal). The village government tends to keep technical budget information, while the community is not empowered to understand or assess the fairness of costs. From the perspective of stewardship theory, the lack of community empowerment efforts indicates the weak commitment of the village government in building collective trust.



This finding is in line with the research results of **Ginting, Kuswandi, and Budiati (2024)** which stated that village fund planning often only involves certain figures without representation of the community as a whole. Research by **Boku and Lukum (2023)** also shows that activity proposals from the community have not been fully implemented, and community empowerment has not been effective and sustainable.

Accountability in the Implementation Phase

The project implementation has been carried out according to plan, but technical supervision is still weak. The village government only relies on the Activity Implementation Team (TPK), while the community does not know the implementation time, budget value, or who the implementer is. This creates an information gap and weakens public participation.

In the context of stewardship theory, the village government should involve the community as active partners. However, the practices found show that closed bureaucratic patterns are still strong. This strengthens the view that accountability has not been built comprehensively.

Most of the fund disbursements are done based on administration without field checks. The community claims not to know who is implementing the activities, when the project started, or how much the budget is. This reduces public trust in the village government, and opens up room for budget irregularities.

This condition reflects the agency problem, where the agent has full control over the implementation without supervision from the principal. In stewardship theory, the village government should be open and collaborative. However, the implementation practice in Ulobua Village still shows bureaucratic dominance, not partnership with the community.

This finding is confirmed by research by Merawati et al. (2022) who stated that transparency in the implementation of village funds can only be achieved if the community is involved as social supervisors, not just beneficiaries. Active participation is an absolute prerequisite for creating true accountability in the implementation of village funds.

Accountability in the Administration Stage

administration in Ulobua Village has been carried out by recording in the cash book and routine reporting to the sub-district. However, the validity of transaction evidence is still an obstacle. Many purchase notes are unofficial because transactions are carried out outside the village, making them difficult to verify.

This condition has the potential to be exploited for price or quantity manipulation of goods. Although the village treasurer tries to record all transactions, weak documentation and administrative control reduce the quality of accountability. This is in accordance with the findings of agency theory, that information asymmetry and weak external control trigger moral hazard in the management of public funds.

In the framework of stewardship, financial recording should not only be a formality, but also a means of building trust by providing transparent and accurate data. Unfortunately, limited resources and technical assistance make this aspect less than optimal.

This is in line with the research results of Faizah and Sari (2022) which stated that the low capacity of village officials in administration and minimal infrastructure can reduce the quality of financial reports and open up the potential for irregularities. Arianto and Gunawan (2020) also suggested the importance of ongoing technical assistance to maintain village fund governance in accordance with regulations.



Accountability in the Reporting Stage

Reporting on the use of village funds in Ulobua Village has not been carried out consistently and openly. Information is often not displayed on information boards, and accountability reports are not widely disseminated to the community. This reinforces the impression that reporting is only administrative, not a means of social accountability.

Villagers stated that they had never seen the complete financial report, and even doubted the truth of the report's contents because it did not match the project conditions in the field. The lack of access to this information shows the weakness of the principles of transparency and participation in the reporting stage.

In agency theory, failure to provide transparent information strengthens the agent's position to act without supervision. From a stewardship perspective, inconsistent reporting indicates a low commitment to transparency and strengthening public trust.

Arianto & Gunawan's (2020) research also found that village financial reports are often only prepared to fulfill administrative formalities, without considering accessibility for the community. Hamim et al. (2024) revealed that the lack of communication media is the cause of low community participation in village budget supervision.

Accountability in the Responsibility Stage

The accountability stage should be a moment of evaluation and improvement in the management of village funds. However, in Ulobua Village, this process is still a formality. Audits are only conducted once a year by the inspectorate, and clarifications on issues such as project markups are only conveyed in internal forums, without concrete follow-up.

The public is disappointed because promises of transparency have not been realized, and many projects have not lived up to expectations. The absence of public clarification space and minimal evaluation of past mistakes have caused the accountability process to lose its meaning.

This problem illustrates the failure of the agent to meet the principal's expectations. Accountability is not only about reporting, but also about how mistakes are corrected and how the community is involved in assessing the performance of the village government. In the perspective of stewardship, the government should act as a servant of the public interest, not just an administrator.

Bili et al.'s research al (2024) support this finding by stating that village fund reporting is often not prepared taking into account the level of understanding of the general public. Selanno et et al. (2022) also stated that the uneven distribution of information causes vulnerable groups to be increasingly marginalized in the public oversight process.

4. CONCLUSION

This study concludes that accountability in village fund management in Ulobua Village has not been fully effective, especially in the planning and implementation stages which are vulnerable points for markups. Lack of transparency in the Budget Plan (RAB) document, minimal community involvement, and weak technical and administrative supervision have resulted in low public control over the village budget. Although administratively the management stages have been implemented, field practices show information asymmetry between village officials and the community. Therefore, increasing information transparency, substantial community involvement, and strengthening the monitoring system are essential to build more accountable village fund governance and prevent budget irregularities



5. REFERENCES .

- Andreani Avellini, Leda Making, And Nur Handayani. 2021. "The Impact of Accountability, Transparency and Supervision on Village Fund Management." *Journal of Management and Business Research* 6(1): 11–18.
- Arianto, Bambang, and Agus Gunawan. 2020. "Journal of Accounting, Auditing and Investment (JAADI)." *Journal of Accounting, Auditing and Investment (JAADI)* 2(2): 1–9.
- Asiva Noor Rachmayani. 2015. "Village Government Accountability Interview Guidelines." : 6.
- Bili, M, S Yohanes, And C Lamataro. 2024. "Use of Village Funds Based on Law Number 6 of 2014 Concerning Villages, in Mandungo Village and Denduka Village, South District, Southwest Sumba Regency." *Hakim: Journal of Law and Social Sciences* 2(2): 258–69.
- Bokiu, Zulkifli, And Amir Lukum. 2023. "Budget Performance Analysis Using Value For Money Method In Supporting Village Community Empowerment." *SEIKO : Journal Of Management & Business* 6(2): 194–203.
- Faizah, Alqi, and Retno Sari. 2022. "Analysis of the Implementation of the Village Financial System (Siskeudes) Application in Financial Management in Banyudono Village, Dukun District." *Jesya (Journal of Economics & Sharia Economics)* 5(1): 763–76. Doi:10.36778/Jesya.V5i1.539.
- Ginting, Gunanta, Aos Kuswandi, and Ayuning Budiati. 2024. "Community Participation in Kandui Village Development Planning: Influencing Factors and Challenges." 6(1): 112–23.
- Hamim, Rokhi Nur, Aaliyah Meidiana, Canisa Helmi, And Nurdin Nurdin. 2024. "The Impact of E-Government Implementation on Public Satisfaction in Public Services in Sukajaya Village." *Indonesian Journal Of Public Administration Review* 1(3): 16. Doi:10.47134/Par.V1i3.2800.
- Ika Asmawati, And Prayitno Basuki. 2019. "Accountability of Village Financial Management." *Accuracy: Journal of Accounting and Financial Studies* 2(1): 63–76. Doi:10.29303/Akurasi.V2i1.15.
- Merawati, Luh Komang, Ni Kadek Hariani, and Ida Ayu Nyoman Yulastuti. 2022. "Competence and Role of Community Participation in Realizing Accountability of Village Fund Management." *Substance: Source of Articles Accounting Auditing and Vocational Finance* 6(1): 78–99. Doi:10.35837/Subs.V6i1.1765.
- Saputra, Yusranda, Meita Sekar Sari, and Darwin Warisi. 2024. "The Influence of Transparency and Competence of Village Apparatus on Accountability of Village Fund Management (Study on Village Government of Natar District, South Lampung Regency)." *Gedong Meneng* (7): 35145.
- Selanno, Hendry, Mohamad Arsad Rahawarin, And Ahmad Rosandi Sakir. 2022. "Analysis of Village Fund Policy in Supporting Community Empowerment Programs in Handling Stunting in Amahai District, Central Maluku Regency." 20(1): 105–23.
- Ta'dung, Yohanis Lotong, And Westerini Lusdani. 2021. "Social Accountability of Village Funds: The Role of Community Participation." *Journal of Economics, Business and Applied (JESIT)* 1(1): 25–36. Doi:10.47178/Jesit.V1i1.1078.
- Pandanwangi.S. 2021. "Research Methodology." *Journal Information* 4: 1–5.
- Minister of Home Affairs Regulation No. 20 of 2018 Concerning Village Financial Management. 2018. "Minister of Home Affairs Regulation No. 20 of 2018 Concerning



- Village Financial Management.” *Physical Review B* 72(10): 1–13.
- Minister of Home Affairs Regulation Number 113 of 2014 Concerning Village Financial Management. 2014. “Analysis of the Implementation of Minister of Home Affairs Regulation Number 113 of 2014 Concerning Village Financial Management.” *Journal of Business and Economic Accounting* 6(1): 1617–32.
- Rahmawati, D., & Setiawan, R. (2019). *Accountability of Village Fund Management Based on Agency Theory Perspective*. Journal of Accounting and Public Policy, 8(2), 101–115.
- Rosyan, Adam Nurfaizi. 2018. “Accountability and Transparency in Village Fund Management in Tamanagung Village, Muntilan District, Magelang Regency.” *Angewandte Chemie International Edition, Diponegoro* (2018). (3): 10–27.
- Saputra, Yusranda, Meita Sekar Sari, and Darwin Warisi. 2024. “The Influence of Transparency and Competence of Village Apparatus on Accountability of Village Fund Management (Study on Village Government of Natar District, South Lampung Regency).” *Gedong Meneng* (7): 35145.
- Selanno, Hendry, Mohamad Arsad Rahawarin, And Ahmad Rosandi Sakir. 2022. “Analysis of Village Fund Policy in Supporting Community Empowerment Programs in Handling Stunting in Amahai District, Central Maluku Regency.” 20(1): 105–23.
- Sari, Sefriani Amelia. 2017. “Financial Accountability, Transparency and Community Participation in Village Fund Management in Tebara Village, Waikabubak City District.” 549: 40–42.
- Sugiyono. 2015. *Combination Research Methods (Mix Methods)*. Bandung: Alfasaya.
2016. *Quantitative Qualitative and Mixed Methods Research Methods*. Bandung: Alfasaya.
2017. *Quantitative, Qualitative and R&D Research Methods*. Bandung: Alfasaya.
- Susanti, Rizki Aprilia Dwi, and Asih Widi Lestari. 2022. “Accountability of Village Fund Allocation Management in Landungsari Village, DAU District, Malang Regency.” *JBMP (Journal of Business, Management and Banking)* 8(1): 40–50.
- Ta'dung, Yohanis Lotong, And Westerini Lusdani. 2021. “Social Accountability of Village Funds: The Role of Community Participation.” *Journal of Economics, Business and Applied (JESIT)* 1(1): 25–36. Doi:10.47178/Jesit.V1i1.1078
- Law of the Republic of Indonesia Number 6 of 2014 Concerning Villages. 2014. “Law of the Republic of Indonesia Number 6 of 2014.” *ACM International Conference Proceeding Series* 18-April-2(1): 45–54.
- Wulandari, Eka, and Sutandi. 2018. “Analysis of the Influence of Profitability, Financial Leverage, and Company Size on Income Smoothing (Empirical Study on Financial Services Companies in the Banking Sub-Sector on the Indonesia Stock Exchange for the Period 2013-2017).” *Journal of Accounting and Technology* 10(02): 1–14. <https://Jurnal.Ubd.Ac.Id/Index.Php/Akunto>.
- Yeni Elvira Novitasari, Ana Sopanah, and Dwi Anggarani. 2022. “Analysis of Village Financial Management Accountability.” *AKTIVA Accounting Journal* 1(1): 17–29.