

Analysis of Accountability and Transparency Management of Village Fund Allocations (ADD) Case Study in Muaro Panco Barat Village

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ABSTRACT

This research aims to determine and analyze the Accountability of Village Fund Allocation Management (ADD) in Muaro Panco Barat Village AS WELL AS determine and analyze the Transparency of Village Fund Allocation Management (ADD) in Muaro Panco Barat Village. The method in this research uses a qualitative method to describe the data that has been collected as it is without the intention of drawing general conclusions. Based on the results of the research described in the previous discussion, several conclusions can be drawn, namely Based on the results that the level of accountability in the management of Village Fund Allocation (ADD) in Muaro Panco Barat Village, Renah Pembarap District, Merangin Regency is very good, where the planning, administration, reporting and accountability stages have been completed. can be implemented very well and the implementation stages are carried out well. Then the level of transparency in the management of Village Fund Allocation (ADD) in Muaro Panco Barat Village, Renah Pembarap District, Merangin Regency is very good.

INTRODUCTION

In an area, there is a dire need for development for a process of change towards a better direction. Development occurs because of an awareness of human values that is moved towards progress. Everyone wants to experience progress in any area of life. With development, humans always experience a process that distances them from backwardness. Human welfare is obtained from development in the field of life. Without development, society will not experience changes in life (Garung & Ga, 2020).

The aim of village development is to improve the welfare of village communities and the quality of human life as well as increase competitiveness through understanding basic needs, development of village facilities and infrastructure, development of the local economy and sustainable use of natural resources and the environment (Yumaina, 2015).

Financial management is the process of managing the provision of money and the use of money in every work effort of a group of people to achieve a goal (management is a process consisting of planning, implementation, supervision and accountability functions (Ultafiah, 2017). Financial management of village funds is part which is inseparable from village financial management in the APBDes. Therefore, village financial management must comply with the principles of managing village fund allocation.

Ilmiah et al (2020) explain that both the central and district or city governments have an obligation to provide fund transfers, grants or donations to villages. The current receipt of village development funds comes from various sources, such as funds sourced from the APBN called Village Funds (DD), apart from that there is also an obligation of 10% of the General Allocation Fund (DAU) plus Profit Sharing Funds (DBH) called Dana Allocation Village (ADD) (Ngakil & Kaukab, 2020). According to Village Minister Regulation no. 5 of 2015, ADD is a stimulant or stimulating fund to encourage funding for village government administration programs, implementation of development, community development and community empowerment.

Currently, Village Fund Allocation (ADD) has become a prominent icon in government management and village development over the last six-seven years. Minister of Home Affairs Regulation Number 113 of 2014 explains village financial management which is one part of village income stipulated in the village Revenue and Expenditure Budget (APBdes) which is called the Village Fund Allocation (ADD), which comes from the Regional Revenue and Expenditure Budget (APBD) with an amount that has been calculated according to village needs. Financial management is a cycle consisting of planning, administration, reporting, accountability, coaching and supervision (Kholmi, 2016).

Kholmi (2016) states that if you see that the budget amount given to villages through ADD is quite large, the question arises as to whether the village and its existing elements are able to carry out this management well. This is because villages that previously carried out development only received limited financial assistance and management was still centralized by government agencies, but after the ADD policy was implemented now, each

village gets a fairly large budget allocation and management is carried out independently.

Sartika & Nini (2018) explained that the existence of ADD requires village governments to be more open in their accounting and financial management processes so that villages can manage their finances and report in a transparent, accountable, participatory, orderly and disciplined manner on budgets, both income and expenditure. However, there are situations where ADD becomes vulnerable to misuse by parties who are trusted by the community to manage the budget for the progress of their village.

Accountability can be contributed and the role of village financial management can be seen through written reports that are informative and transparent. According to Sujarweni (2015), accountability is a principle that guarantees that every activity carried out by the village government can be accounted for openly to all levels of society. Garung & Ga, (2020) say that accountability is a manifestation of a person's obligation for an organizational unit to be accountable for management from start to finish in order to achieve goals that have been set through periodic accountability media. Accountability is a form of accountability for every activity by the village government to the entire community.

This research will be conducted in Muaro Panco Barat Village, Renah Pembarap District, Merangin Regency. The reason for conducting the research was because research had never been conducted on accountability and transparency in the management of village fund allocation in Muaro Panco Barat Village. Apart from that, based on initial observations, there was no significant development carried out by village officials to advance the village so that it was even better in terms of facilities and infrastructure supporting the economy, education and health in Muaro Panco Barat Village.

In 2018, the Head of Muaro Panco Barat Village committed acts of corruption in the footpath construction work with funds amounting to 200,000,000, which was indicated to be detrimental to the State's finances. According to information from the coordinator of the Merangin Caring Together Forum, they confirmed that there were reports from the public about the mark up for this activity reaching 60%. Another problem is the lack of transparency of village officials regarding ADD management, this can be seen in the absence of information boards as a communication tool that can be accessed by all communities regarding the village budget and its realization to the community. The finances allocated by the government must be communicated openly so that the public can assess the adequacy or deficiency to finance Village Fund Allocation policies, programs and activities. Then for accountability, there are several reports that are incomplete, namely not making activity realization reports. Activity realization reports are considered important in describing the activities carried out by the village as a form of supporting village accountability.

Based on the explanation above, researchers are interested in raising the research title, namely "Accountability and Transparency Analysis of Village Fund Allocation Management (ADD) Case Study in Muaro Panco Barat Village, Renah Pembarap District, Merangin Regency".

LITERATURE REVIEW

Government Accounting

According to Sujarweni, (2015), government accounting is accounting that is concerned with the field of state finance, from the budget to implementation and reporting, including all the impacts it causes. Halim & Kusufi, (2012) stated that the scope of government accounting, in this case regional government financial accounting, covers all activities which include data collection, analysis, classification, recording and reporting of regional government financial transactions as an identity and interpretation of the results. Basically, public sector financial accounting aims to produce a public sector financial report so that parties with an interest in the public organization can use the information available in the financial report to make economic decisions that suit their needs.

Village

Etymologically, the word village comes from Sanskrit, *deca*, which means homeland, homeland, or birthplace. According to the Big Indonesian Dictionary (KBBI), a village is a unitary area inhabited by a number of families who have their own system of government headed by a village head. A village is an ancient form of living together with several thousand people, almost all of whom know each other, most of whom live by farming, fishing and so on.

Accountability

Webster (Waluyo, 2011) defines accountability as a state of being responsible and accountable. The meaning of the word accountable is: first, can be taken into account, can answer to superiors, as a human being is responsible to God for what he has done. Second, having the ability to be explicitly held accountable, and third, something that is usually taken into account or accounted for. Accountability comes from English, namely accountability, which means responsibility or a condition to be held accountable or a condition to be asked for accountability (Alfasadun et al., 2018).

Accountability is the obligation of the fiduciary to provide responsibility, present and disclose all their activities and activities for which they are responsible to the fiduciary who has the right and authority to ask for that accountability (Sedarmayanti, 2012). Thus, accountability is related to the philosophy that government executive institutions whose main task is to serve the people must be responsible directly or indirectly to the people.

Based on PERMENDAGRI Number 113 of 2014 concerning Village Financial Management, accountability indicators for managing village fund allocations consist of 5 indicators, namely accountability for planning, implementation, administration, reporting and accountability.

Transparency

According to Tahir (2014), transparency literally means being clear, able to be seen thoroughly. Meanwhile, Febrina & Subardjo (2018) state that transparency is openness in carrying out an activity process. To realize government accountability towards its citizens, one way is to use the principle

of transparency (openness). Transparency in government administration can be seen in two ways, namely: first, as a form of government accountability to the people. Second, efforts to improve management and good governance and reduce opportunities for collusion, corruption and nepotism (KKN) practices (Febriana & Subardjo, 2018).

Village Fund Allocation (ADD)

Fund Allocation Village Funds (ADD) are village funds sourced from the Regency Regional Revenue and Expenditure Budget (APBD) which are allocated with the aim of equalizing financial capacity between villages to fund village needs in the context of administering government and implementing development and community services (Ningsih et al., 2020).

Framework of Thinking

Village Fund Allocation (ADD) is assistance provided by the government which comes from the APBD. Village Fund Allocation (ADD) must be distributed properly and appropriately by the village government, because the level of welfare of the village community will depend on how the village government makes decisions in distributing Allocation of Village Funds to the community or through village activities funded by Village Fund Allocation.

Accountability and Transparency Indicators can be seen from various perspectives. Accountability and Transparency indicators can be seen in the openness of financial information, but the community also wants to know how the planning, implementation and accountability of all activities or programs carried out by the village government are carried out. Village Fund Allocation (ADD) must be managed in an Accountable and Transparent manner both in the planning, implementation, administration, reporting and accountability processes.

Accountability for Village Fund Allocation (ADD) is integrated with accountability for implementing the village income and expenditure budget (APBDesa) in accordance with Minister of Home Affairs Regulation Number 113 of 2014 concerning guidelines for village financial management.

The village government must fulfill aspects of accountability and transparency in managing the Village Fund Allocation (ADD) so that it can know or measure how accountability and transparency is carried out by the village government. Management of Village Fund Allocations (ADD) must meet Accountability indicators in accordance with Minister of Home Affairs Regulation Number 113 of 2014, namely at the planning, administration, reporting and accountability stages. Meanwhile, the dimensions of transparency that must be fulfilled according to Mardiasmo (2016) are media transparency, informativeness and disclosure.

METHODOLOGY

The method in this research uses a qualitative method to describe the data that has been collected as it is without the intention of drawing general conclusions. Next, the data that the researcher has obtained from the

respondents' answers to the questionnaire will be converted into numbers. Data processing in this research uses SPSS For Window Version 23.

Researchers calculated the frequency of answers for each answer choice and then added them up to analyze each question. After each answer has a number, the researcher calculates the average, then the answer is known, then the results are interpreted using a tool, namely a continuum table.

This research also requires an analysis stage using the technique of describing and interpreting the meaning of the data collected from respondents' answers through questionnaires given to the parties concerned regarding aspects related to the situation being studied, so that a general picture of the management of ADD is obtained.

RESEARCH RESULT

Accountability for Management of Village Fund Allocation (ADD) in Muaro Panco Barat Village

The accountability of the Village Fund Allocation (ADD) management system is intended as an effort to realize good governance. Accountability for the management of Village Fund Allocations in Muaro Panco Barat Village consists of five indicators including planning, implementation, administration, reporting and accountability.

Planning Accountability

The results of respondents' answers showed that the overall average value of respondents' responses to planning indicators (X1) was 4.44. This figure is already at a very good level. This means that the ADD planning in Muaro Panco Barat Village has been carried out very well. For the village secretary's statement on drafting village regulations regarding APBDes based on the village RKP, 6.3 percent answered agree and strongly agreed 93.8 percent. Then the village secretary's statement conveyed the APBDes Raperdes to the village head, who answered that they agreed by 37.5 percent and answered that they strongly agreed by 62.5 percent.

Furthermore, the APBDes Raperdes statement was conveyed by the village head to the BPD for further discussion, who answered agree by 18.8 percent and answered strongly agree by 81.2 percent. Then, the APBDes Raperdes statement was agreed upon jointly by 37.5 percent who answered agree and strongly agreed 62.5 percent. Then, the statement on the APBDes Raperdes that had been agreed upon was then submitted by the Village Head to the mayor or regent via the sub-district head for joint devaluation, who answered that they agreed by 87.5 percent and answered that they strongly agreed by 12.5 percent. Furthermore, the statement of the results of the evaluation carried out by the regent or mayor was followed up by the Village Head to improve it to press the draft regional regulation for one village into a village regulation, with 31.3 percent answering neutral, 56.3 percent answering agree and 12 answering strongly agree, agree. 5 percent. Meanwhile, the statement on the results of the evaluation carried out by the Regent/Mayor was followed up by the village head for improvement and then determined the APBDes Raperdes to be Village Regulations, 18.8 percent answered neutral, 68.7 percent answered agree and 12.5 percent answered strongly agree and agreed. .

Accountability for ADD planning in Muaro Panco Barat Village is in accordance with Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management articles 31 to article 42. Village financial planning is carried out by the village secretary by preparing a Draft Village Regulation on the Village APBD based on the RKPDesa of the relevant year and submitting a draft Village Regulation on the Village APBD. to the Village Head. The draft Village regulations regarding the Village APBD are submitted by the Village Head to the Village Consultative Body for discussion and mutual agreement no later than October of the current year. The accountability of ADD planning in Muaro Panco Barat Village is also in line with Arifiyanto & Kurrohman, (2014) who found that the Village Fund Allocation program planning in 10 villages in Umbulsari District has gradually implemented the concept of participatory development of village communities as evidenced by the application of participatory, responsive principles, transparency for the purpose of learning for village communities in order to realize village community empowerment through the musrenbangdes forum (Village Development Planning Conference). The results of this research are not in accordance with research (Majid & Yogopriyatno, 2023) in which research shows that village fund management is not yet accountable.

Implementation Accountability

The overall results of respondents' answers have an average value of respondents' responses to implementation indicators (X₂) of 3.98. This figure is already at a good level. This means that accountability for implementing ADD in Muaro Panco Barat Village has been carried out well.

For the statement that the village government is prohibited from making levies as Village revenue other than those stipulated in the village regulations, 56.3 percent of those answered agreed and strongly agreed 43.27 percent. Then for the Treasurer's statement to keep money in the Village treasury in a certain amount in order to meet the operational needs of the Village Government, 56.3 percent answered agree and strongly agreed 43.27 percent. Then, the rules for the amount of money in the village treasury are determined in the regent's or mayor's regulations, 31.2 percent answered neutral, 50 percent answered agree and 18.8 percent answered strongly agree. Furthermore, statements regarding village expenditure which result in a burden on the village budget cannot be made before the Draft Village Regulation on the Village Budget is adopted as a village regulation. 31.2 percent answered neutral, 50 percent answered agree and 18.8 percent answered strongly agree. Then for the statement that Village Expenditures do not include binding personnel expenditures and office operations as stipulated in the Village Head Regulation, 31.2 percent answered neutral, 50 percent answered agree and 18.8 percent answered strongly agree.

Furthermore, for a statement on the use of unexpected

costs, a detailed budget must first be made that has been approved by the Village Head. Procurement of activities that apply for funding to carry out activities must be accompanied by a cost budget plan document. The answer was neutral by 31.2 percent, the answer was agree by 50 percent. and answered strongly agree by 18.8 percent. Then the budget plan statement was verified by the village secretary and ratified by the Village Head, who answered neutral at 25 percent, answered agree at 56.2 percent and answered strongly agree at 18.8 percent. Then for the statement that the implementation of activities is responsible for expenditure actions that cause the activity budget to be burdened by using the activity cash book as accountability for the implementation of village activities, 37.5 percent answered neutral, 43.8 percent answered agree and strongly agreed answered 37.5 percent. 18.8 percent.

Furthermore, for the statement on the implementation of activities, submit a letter requesting payment of SPP to the village head, who answered neutral by 37.5 percent, who answered agree by 43.8 percent and answered strongly agree by 18.8 percent. Then, for the statement, the letter requesting payment of SPP may not be made before the goods or services are received based on the SPP verified by the village secretary. Whether the village head approves the request for payment and the treasurer makes the payment. The payments made will be recorded by the treasurer who answered neutral at 31.2 percent, those who answered agree amounted to 50 percent and 18.8 percent answered strongly agree. Meanwhile, regarding the village treasurer's statement that he is obliged to collect PPH income tax and other taxes, he is obliged to deposit all deductions and taxes he collects into the state treasury account in accordance with statutory regulations, 25 percent answered neutral, 56.2 percent answered agree and answered strongly agree by 18.8 percent.

Accountability for the Implementation of ADD in Muaro Panco Barat Village is in line with Arifiyanto & Kurrohman, (2014) who found that the implementation of the Village Fund Allocation program in Umbulsari District has implemented participatory, responsive and transparent principles. The application of the principle of accountability at this implementation stage is still limited to physical accountability, while from an administrative perspective it has been carried out in accordance with the provisions set by the Regency Government. The results of this research are not in accordance with the research of Majid and Yogopriatno (2023) in their research that village fund management is not yet accountable.

Administration Accountability

The overall results of respondents' answers were the average

value of respondents' responses to the administration indicator (X3) of 4.33. This figure is already at a very good level. This means that accountability for ADD administration in Muaro Panco Barat Village has been carried out very well.

Next, for the Village Treasurer's statement, he made a general cash book which answered 50 percent agree and 50 percent strongly agreed. Then for the Village Treasurer's statement to make a tax assistant cash book, 68.8 percent answered agree and strongly agreed 31.3 percent. Meanwhile, for the Village Treasurer's statement on making bank books, 6.2 percent answered neutral, 68.8 percent answered agree and 35.4 percent strongly agreed.

The administration indicators resulting from the research show that Muaro Panco Barat Village is in accordance with applicable regulations, this is reflected in the statement in the implementation indicators. However, in general, the administration indicators of village financial management have achieved accountability. Village financial administration is a recording activity that is specifically carried out by the village treasurer. The village treasurer is obliged to record all existing transactions in the form of receipts and expenditures. The Village Treasurer records systematically and chronologically the financial transactions that occur.

The village treasurer is obliged to account for the money through an accountability report. The accountability report in question is submitted every month to the village head. Currently administration is carried out automatically using an application called the village financial system (siskeudes). Siskeudes was developed by the Ministry of Home Affairs (Kemendagri) together with the Financial and Development Monitoring Agency (BPKP) to assist village governments in managing village finances.

The accountability of ADD administration in Muaro Panco Barat Village is in line with Nafidah & Anisa, (2017) showing that 100% of the two villages in Jombang Regency have complied with the regulations that apply only to Kauman village. There are three statements that have never happened, namely related to procedures for filling the treasurer's cash. because in Kauman village the treasurer never keeps money, this is reflected in the statement in the implementation indicators. However, in general, the administration indicators of village financial management have achieved accountability. The results of this research are not in accordance with the research of Majid & Yogopriatno (2023) in their research that village fund management is not yet accountable, as indicated by administration that is not optimal.

These results are in accordance with Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management articles 63 to article 67. Administration is carried out

by the Village Treasurer. The Village Treasurer is obliged to record every receipt and expenditure and close the books at the end of each month in an orderly manner. The Village Treasurer is obliged to account for the money through an accountability report. Accountability reports are submitted every month to the Village Head and no later than the 10th of the following month.

Reporting Accountability

The overall results of respondents' answers have an average value of respondents' responses to the reporting accountability indicator (X4) of 4.49. This figure is already at a very good level. This means that accountability for ADD reporting in Muaro Panco Barat Village has been carried out very well.

Furthermore, for the statement, the village head submitted a report on the realization of the Village APBD to the regent or mayor, who answered that they agreed by 37.5 percent and answered that they strongly agreed by 62.5 percent. Then, for the statement, the village head submitted the first semester report in the form of a report on the realization of the village budget, to which 62.5 percent answered agree and strongly agreed 37.5 percent. Meanwhile, regarding the statement by the village head submitting the report for the final semester of the year, 56.3 percent answered agree and strongly agreed 43.8 percent.

Furthermore, for the statement, the village head submits a report on the implementation of the LPPD village government at the end of each fiscal year to the regent or mayor who answered 50 percent agree and answered strongly agree 50 percent. Then, for the statement, the village head submitted a report on the implementation of the village government at the end of the term of office to the regent or mayor, who answered agreeing by 62.5 percent and answered strongly agreeing by 37.5 percent. Meanwhile, for the statement, the village head submits a written statement of information on the implementation of the Village government to the BPD at the end of each fiscal year, to which 37.5 percent answered agree and strongly agreed 62.5 percent.

The results of this research are in accordance with research conducted by (Raja, 2021) which shows that reporting accountability is categorized as good. The results of this research are not in accordance with research (Ana & Ga, 2021) in their research, village fund management is not yet accountable, which is shown by not implementing Accountability and Transparency in financial reporting, this is because the financial reports prepared do not fully meet the SAK EMKM financial reporting standards.

These results are in accordance with Pemandagi Number 20 of 2018 concerning Village Financial Management articles 68 to article 69. Village financial reporting is carried out by the Village head. The village head submits a report on the realization of the

Village APBD implementation to the Regent.

Accountability

The overall results of respondents' answers have an average value of respondents' responses to the accountability indicator (X5) of 4.33. This figure is already at a very good level. This means that ADD accountability in Muaro Panco Barat Village has been carried out very well.

Furthermore, for the statement, the village head submits an accountability report on the realization of the implementation of the village budget to the Regent or Mayor through the sub-district head at the end of each fiscal year, who answered agree by 87.5 percent and answered strongly agree by 12.5 percent. Then, for the accountability report on the realization of the implementation of the village budget, consisting of income, expenditure and financing, 56.3 percent answered agree and strongly agreed 43.8 percent. Meanwhile, for the statement that the accountability report for the realization of the implementation of the village budget was submitted no later than 1 month after the end of the relevant budget year, 56.3 percent answered agree and strongly agreed 43.8 percent.

ADD accountability in Muaro Panco Barat Village is integrated with APBDes accountability and the village income and expenditure budget. The accountability of ADD managers to the community is in the form of physical and also deliberations or accountability meetings for the implementation of ADD which are attended by the BPD as representatives of the village community.

Based on the accountability side, the implementation of ADD in Muaro Panco Barat Village has fulfilled the theory of accountability as stated by Tjokroamidjojo (2006), namely accountability for the management or implementation carried out. This is supported by implementation in the field which shows that all money that has been spent has been accounted for physically and also financially. As for ADD accountability from a physical perspective in all villages, it can be said to have been successful and has been completed. These results do not agree with research (Novitasari, et al., 2021) which states that there is a mismatch in the stages of village financial accountability which refer to the principle of transparency, namely the lack of publication of financial accountability to the community.

This result is in accordance with Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management articles 38 to article 43. Village financial accountability is carried out by the village head. The Village Head submits an accountability report on the realization of the Village APBD implementation to the Regent/Mayor via the sub-district head at the end of each fiscal year. The accountability report for the

realization of APBDesa implementation consists of income, expenditure and financing. The accountability report for the realization of APBDesa implementation is determined by Village Regulations. Village Regulations regarding accountability reports for the realization of APBDesa implementation

Transparency in Village Fund Allocation (ADD) Management in Muaro Panco Barat Village

The overall results of respondents' answers have an average value of respondents' responses regarding the transparency of ADD management of 4.43. This figure is already at a very good level. This means that the transparency of ADD management in Muaro Panco Barat Village has been carried out very well.

Furthermore, for the announcement statement regarding the budget, 56.3 percent of people answered agree and strongly agreed at any time and 43.8 percent answered strongly agree. Then for the statement that it is easy for the public to access public documents regarding the budget, 50 percent answered agree and strongly agreed 50 percent. Meanwhile, the budget policy announcement statement was easily obtained by the public, who answered agreeing at 56.3 percent and strongly agreeing at 43.8 percent.

Furthermore, information statements provided to the public can increase budget transparency, with 87.5 percent answering agree and strongly agree 12.5 percent. Then for the statement that the annual budget accountability report is always on time, 37.5 percent answered agree and strongly agreed 62.5 percent. Meanwhile, for the statement, it is difficult to access public documents about the budget because bureaucrats answered neutrally at 12.5 percent, 37.5 percent answered agree and 50 percent answered strongly agree.

Furthermore, for the statement that announcing the budget to the public can increase transparency, 6.2 people answered neutral, 62.5 percent answered agree and 31.3 percent answered strongly agree. Then for the statement that Musrebang (Deliberation for the Development of Development Plans) can increase budget transparency, those who answered agree by 43.8 percent and answered strongly agree by 56.3 percent. Furthermore, the budget transparency statement can accommodate the suggestions/votes of the public, who answered agree by 50 percent and answered strongly agree by 50 percent. Meanwhile, for the statement that budget announcements to the public can increase transparency, 56.3 percent answered agree and strongly agreed 43.8 percent.

These results are in accordance with (Febriana & Subardjo, 2018) which states that transparency is openness in carrying out an activity process. To realize government accountability towards its citizens, one way is to use the principle of transparency

(openness). Transparency in government administration can be seen in two ways, namely: first, as a form of government accountability to the people. Second, efforts to improve management and good governance and reduce opportunities for collusion, corruption and nepotism (KKN) practices.

The results of this research are in line with research conducted by (Hrp, Dewi, & Mirawati, 2019) which said that village fund management is transparent. However, the results of this research are not in line with Princessa's research, (Princessa, et al., 2023) which states that village fund management in Nagari Panyalaian is not yet transparent, this is due to a lack of openness to the community by the government regarding the implementation of village fund management.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the analysis of Accountability and Transparency in the Management of Village Fund Allocations (ADD) Case Study in Muaro Panco Barat Village, Renah Pembarap District, Merangin Regency, it can be concluded as follows:

The level of accountability in the management of Village Fund Allocation (ADD) in Muaro Panco Barat Village, Renah Pembarap District, Merangin Regency is very good, where the planning, administration, reporting and accountability stages can be carried out very well and the implementation stage is carried out well. The level of transparency in the management of Village Fund Allocation (ADD) in Muaro Panco Barat Village, Renah Pembarap District, Merangin Regency is very good

From the conclusion above, to achieve maximum management of village funds and to realize more successful development and achieve targets in building community participation. So there must be improvements in several things, the suggestions that researchers can give are:

It is hoped that in implementing transparency and accountability, the management of village fund allocation can be carried out fully, by involving the community in village deliberations, both in planning and implementing village development, so that development implementation can be carried out in accordance with the consensus between village officials and village officials.

It is hoped that in the ADD management stage the government will fully implement the principle of transparency, this is in accordance with the implementation of the three mechanisms that the author has explained. It is best to convey matters related to this mechanism directly to the community through village deliberations or village meetings involving the community. As well as the openness mechanism for the implementation of village fund allocation in village development, it is conveyed with clear

information, this can be through public information boards, billboards for information on village fund allocation placed in front of the village hall, and direct delivery through village meetings or deliberations involving the community.

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