

ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY OF VILLAGE FUND ALLOCATION MANAGEMENT IN PEMATANG GAJAH VILLAGE, JAMBI LUAR KOTA DISTRICT, MUARO JAMBI REGENCY



¹Sri Widiyati, ²Yudi, ³Rahayu

^{1,2,3}Department of Accounting, Faculty of Economics and Business, University Jambi - Indonesia

e-mail:

¹sriwidiyati30@gmail.com (corresponding author)

²yudi.telanai@gmail.com

³rahayu@unja.ac.id

ABSTRACT

This study analyzes the accountability and transparency of village fund allocation management. This study was conducted in Pematang Gajah Village, Jambi Luar Kota District, Muaro Jambi Regency. This study uses a quantitative research type with a descriptive approach. The type of data used is primary data. The respondents in this study numbered 20 people. The data collection technique used was a survey technique, which involved distributing questionnaires. The results of this study indicate that the accountability and transparency of village fund allocation management in Pematang Gajah Village, Jambi Luar Kota District, Muaro Jambi Regency on the accountability program indicators obtained the highest percentage and has been running well. Processes of accountability, transparency, honesty, law accountability, and policy accountability have been running well and have followed applicable regulations.

Keywords: *Accountability; Transparency; Village Fund Allocation*

Received : 24-08-2024

Revised : 05-02-2025

Approved : 11-02-2025

Published : 01-03-2025



©2025 Copyright : Authors

Published by): Program Studi Manajemen, Universitas Nusa Cendana, Kupang – Indonesia.

This is an open access article under license:

CC BY (<https://creativecommons.org/licenses/by/4.0/>)

INTRODUCTION

Accountancy government bears objective main, accountability, control, and monitoring. Accountability government comes from giving information about activity management ongoing fiscal government during term time (Silitonga et al., 2021). Accountancy public also gives information about management processes like planning, budgeting, implementation, monitoring, and evaluation of performance government (Silitonga et al., 2021). Control also needs to be done by authority effective and efficient supervisor (Farida et al., 2018).

Statue (UU) No 6 of 2014 concerning Villages explains that Villages are community integrity based on their territorial rights in managing government affairs, community initiatives in the Indonesian government scheme are focused on overcoming local community problems, including those affected by inheritance rights and or traditional rights. Statue (UU) No 6 of 2014 concerning Villages explains to achieve a high standard of living for rural communities and expand the size of villages, we must reform our governance system to accommodate the smallest groups. Statue (UU) No 6 of 2014 concerning Villages explains the development progress of each village is equally significant. Planning, implementation, and accountability are also required for this development.

The principles of village financial management, article 2 paragraph 1 Minister of Home Affairs Regulation (Permendagri) No 20 of 2018, state that village finances are regulated based on the principles of transparency, accountability, and participation and are run neatly and within a budget. This indicates that village finances need to be managed responsibly in line with applicable regulations.

Statue (UU) No 1 of 2022 concerning Financial Relations Between Central Government and Regional explains village fund allocation is an element of village finance originating from the allocation of regional tax revenues and central and regional budget-balancing funds obtained by districts or cities for villages. Rimawan and Aryani (2019) state village funds are allocated for public facilities, poverty alleviation, economic development, community development targets, and community strengthening. Therefore, the village government must act in line with the central government's strategy in allocating funds and advancing comprehensive and equitable village development.

Adnan (2019) contend utilization of the allocation of village funds risks manipulation of funds by individuals who should be relied upon to create a more progressive village and development by the community. Therefore, the importance of the role of the city government as an observer cannot be separated from the role of the district government as an investor who continuously monitors the progress of village development. Rimawan and Aryani (2019) state the allocation of Village Community Development Funds is intended for strengthening the community and improving physical facilities and infrastructure in the Village. On the other hand, the allocation of village funds for village government activities is intended to support the activities of village development institutions.

Prevention misappropriation in Village Fund Allocation (ADD) management requires officials to be empowered at all levels to avoid attitude satisfied self fully in all aspects, including planning and implementation, control or accountability, and society must understand draft base accountability and transparency (Putra & Rasmini, 2019). Leaders in every environment organization are the responsible answer for carrying out activities in their respective fields (Adnan, 2019). Every individual in each level device responsible answer on all activities carried out in the area (Adnan, 2019). This design is what happened differentiator between activity under control and not under control. All

matters relating to government cannot be handled by one party. If any element of the law above is not implemented, then there is a risk of severe sanctions being imposed.

Case Village Fund irregularities involving head village Kasang Lopak Alai, Kumpeh Ulu District, Muaro Jambi Regency did corruption from 2016 to 2017, that is activity fictitious, mark up handling infrastructure, as well reduction in handling volume which is not by specification making detrimental use of Village Funds State finances amounting to Rp. 516.305.813 (Franciscus, 2019). Findings from disappearance asset still equipment and machinery to other assets are goods owned by the area or Organization Regional Government (OPD) in the form of One motorbike for Rp. 14,125,735. (Audit Report on Regional Government Financial Reports, 2018).

Cases of Village Fund irregularities also occurred in 2019 in Seponjen Village, Kumpeh District, Muaro Jambi Regency, involving Temporary Officials (PJs) and the Village Treasurer. The investigation case is the construction of a bridge that physically exists, but the condition of the bridge building appears to have been built haphazardly so that it could endanger residents who cross the bridge. The funds lost amounted to Rp. 70,000,000 (Anonim, 2020).

Then the Head of Pematang Raman Village, Kumpeh Ulu District, Muaro Jambi Regency in 2020 made a deviation from Village Funds amounting to Rp. 474,000,000 which begins with the individual management of the Village Head and is not in line with the provisions of laws regarding Village Fund Management (Anonim, 2022).

Three villages namely Kasang Village Lopak Alai, Seponjen Village, and Pematang Raman Village not yet set a regulation area. These villages are classified as 87 Villages from 150 Villages before determined with District Regional Regulations Muaro Jambi does not one way with Statue No 6 of 2014 concerning Villages. Article 116 Paragraph 2 explains that the District Regional Government or the City determines Regional Regulations regarding the determination of Villages and Traditional Villages in its territory. Head of the Empowerment Service The village community is less than optimal striving for arrangement and determination villages before its publication Statue (UU) No 6 of 2014 concerning Villages. (Audit Report on Regional Government Financial Reports, 2022).

Indonesia Corruption Watch (ICW) stated that cases of misappropriation of village budgets are the 5 most frequently prosecuted cases by law enforcement. Indonesia Corruption Watch (ICW) stated that there were 155 cases throughout 2022, an increase from 2021, namely 154 cases of misappropriation in the village sector. It can be detailed that 133 cases are related to village funds, while 22 other cases are related to village revenues. (Bayu, 2023).

The following is the Revenue, Expenditure, and Village Fund Budget for Muaro Jambi Regency from 2018 to 2022.

Table 1
Muaro Jambi Regency Revenue and Expenditure Budget 2018 - 2022

Year	Revenue	Expenditure
2018	1,299,886,444,434.64	1,144,357,788,903.14
2019	1,407,017,122,228.50	1,302,132,766,910.04
2020	1,378,384,218,363.35	1,250,415,845,745.30
2021	1,342,638,390,189.00	1,369,025,337,321.71
2022	1,340,281,280,348.47	1,428,305,132,488.00

Source: Audit Report on Regional Government Financial Reports, 2023

From the Table 1, it is found that the Revenue and Expenditure budget in Muaro Jambi Regency experienced varying increases and decreases. The highest revenue budget was in 2019 which amounted to Rp. 1,407,017,122,228.50 and the lowest in 2018 which amounted to Rp. 1,299,886,444,434.64. The highest expenditure budget is in 2022, which amounts to Rp. 1,428,305,132,488.00 and the lowest in 2018 which amounted to Rp. 1,144,357,788,903.14. It can be said that the Muaro Jambi Regency government is trying to optimize the use of funds.

Table 2
Realization of the Muaro Jambi Regency Village Fund Budget 2018 – 2022

Year	Budget	Realization	More or less
2018	107,496,108,000	107,496,108,000	0.00
2019	123,271,746,000	123,271,746,000	0.00
2020	125,480,997,000	125,480,997,000	0.00
2021	127,901,177,000	127,901,177,000	0.00
2022	121,016,206,000	121,016,206,000	0.00

Source: Audit Report on Regional Government Financial Reports, 2023

From the Table 2, it is found that the amount of the Muaro Jambi Regency Village Fund budget decreased from the previous year. In 2018 the amount was Rp. 107,496,108,000, it increased in 2019 to Rp. 123,271,746,000, increased in 2020 to Rp. 125,480,997,000 and there was another increase in 2021 to Rp. 127,901,177,000, but in 2022 it decreased to Rp. 121,016,206,000. The significant decrease in the village budget in Muaro Jambi Regency could be caused by fraud by village financial administrators which increases from year to year. Lack of accountability in government administration of village financial management to encourage good governance.

Researchers wish to understand the Accountability and Transparency of Village Fund Allocation in Pematang Gajah Village in Jambi Luar Kota District, Muaro Jambi Regency because the allocation of village funds distributed by the central government is quite large, as can be seen from the following table:

Table 3
Pematang Gajah Village Fund Allocation (ADD) Budget for 2019 – 2022

Year	Village Fund Allocation (ADD)
2019	611,220,000
2020	634,593,000
2021	560,805,000
2022	558,647,000

Source: Pematang Gajah Village Office, 2023

From the Table 3, it is found that the amount of Village Fund Allocation (ADD) revenue in Pematang Gajah Village, Jambi Luar Kota District, Muaro Jambi Regency is quite large, namely in 2019 it amounted to Rp. 611,220,000, in 2020 there was an increase of Rp. 634,593,000, in 2021 it decreased to Rp. 560,805,000, and in 2022 it will decrease again to Rp. 558,647,000. Based on this, it can be seen that the value increases then decreases again and the implementation of village government requires

accountability for the management of the Village Revenue and Expenditure Budget (APBDes). The provision of financial information by village officials is still limited, and this limited access means that the community still lacks information regarding Village Fund Allocations. Another problem is that the village does not have a local public rubbish dump. Apart from that, several roads still have potholes and there are minimal street lights, making the roads dark and causing accidents at night.

LITERATURE REVIEW

Agency Theory

Jensen and Meckling (1976), stated that agency relationship is an engagement between a principal and an agent involving the transfer of the agent's power in making decisions. Managers are morally obliged to act in the best interests of their owners (clients), as well as their well-being. Zelmianti (2016) stated that agency theory can be implemented in the public sector. In the public sector, budgeting reflects this relationship. The regional government here, namely the Village Government, prepares a budget which is submitted to the Regent or Mayor. Once approved, the local government carries out its activities based on its budget (Zelmianti, 2016). Finally, regional governments must be obliged to realize their budgets to the central government (Zelmianti, 2016).

The village government which acts as an agent or manager has the responsibility to be accountable, convey, and report to the community and acts as principal for all activities carried out by the village government (Zaki et al., 2023). The public wants to achieve good government performance which can be seen from financial performance reporting and good presentation to the public. So if good results have been achieved by the village government, this also means that the community's level of trust will increase (Zaki et al., 2023).

Good Governance Concept

Mardiasmo (2018) defines good governance as implementing development management that has a shared commitment to popular principles and market efficiency, avoiding fraudulent allocation of investment resources and manipulation at both political and administrative levels, prevention, fiscal discipline, and issuing legal and policy frameworks that apply to business progress.

Village Government

Minister of Home Affairs Regulation (Permendagri) No 20 of 2018 concerning Village Financial Management explained Government village unite case politics and necessity public in Indonesian coordination. According to Regulation Statue (UU) No 6 of 2014 concerning Villagese explained Government village unite case political as well as interest public moment coordination Indonesian government. According to Statue No 6 of 2014 concerning Villagese, government village is the head village accommodated by the authorities government village in maintenance government village. Head village act carries out government, launches development village, develops public village, and strengthens public village.

Village Fund Allocation

Village Fund Allocation (ADD) is based on Statue (UU) No 6 of 2014 concerning Villagese stating that the proportion of compensation funds that go to the district or city is a minimum of 10% (ten percent) of the regional income and expenditure budget minus

special levy funds. Allocation of village funds Allocations in the Village Revenue and Expenditure Budget (APBDes) must pay attention to the proportion of the budget:

1. At least 70% of the total village budget must be allocated for managing village government, implementing village development, collecting funds, and strengthening village communities.
2. A maximum of 30% of the entire village budget is allocated for fixed income and allowances for village heads and village officials, village government work, allowances and practices of village development bodies, as well as incentives for Neighborhood Units (RT) and Community Units (RW).

According to Minister of Home Affairs Regulation (Permendagri) No 20 of 2018 concerning financial management village that is planning, implementation, administration, reporting, and accountability.

Accountability

Mardiasmo (2018) explained accountability is the commitment party holder trusts to deliver all movements Where his obligations to the giving party are trustworthy on authority and responsibility. As for dimensions of accountability according to Mardiasmo (2018), namely:

1. **Accountability Honesty and Accountability Law**
Accountability honesty relate to methods stay away from manipulating positions and corruption with the preparation budget as well ensure exists practice of healthy government. On the other hand, accountability law relates to obedience to the law as well as other regulations.
2. **Accountability Process**
Process accountability is related to accounting information systems, management information systems, and procedures administration.
3. **Accountability Program**
Accountability programs have relationships on the review has decided can t be achieved. Support budgeting proportional to government activities (programs) and strategies for quality villages. Consider replacement programs that have a complex impact at a time to minimize cost.
4. **Accountability Policy**
Policy accountability is related to the responsibility of the current year's village fund budget which is completed in the current year to the village, central, and regional governments.

Transparency

Transparency can also be interpreted as a form of candor in providing government information to parties who need information regarding public fund management activities (Mardiasmo, 2018). Transparency describes things that need attention in managing village funds (Putra & Rasmini, 2019). The higher the transparency, the more influential village fund arrangements will be (Putra & Rasmini, 2019). Agency theory explains the existence of asymmetric information, especially in situations where the principal receives different information from the agent, and states that increased transparency allows the principal to receive as complete information as possible, avoiding the problem of asymmetric information (Putra & Rasmini, 2019).

Kristanten in Julita & Abdullah (2020) mentioned transparency can measured using some indicators, namely:

1. Availability and spaciousness of access to document budget,
2. Firmness and overall information in document budget,
3. Candor, fast and responsive service process,
4. Transparency regulation or guaranteed system.

METHOD

This research studies quantitative with an approach descriptive. Study quantitative is a study with involves preparation specification in a way organized, planned, and structured with good from beginning until the end (Sugiyono, 2019). Approach descriptive aims to describe the incident (Sugiyono, 2019). This study was held at the Pematang Gajah Village Office, located on Kalibatas Street RT.12 Kali Batas Hamlet, Pematang Gajah Village, Jambi Luar Kota District, Muaro Jambi Regency, Jambi.

The data source is primary data. Primary data is the source of data obtained from respondents with do spread questionnaire to sample study (Sujarweni, 2019). A population is a whole object or subject that gets characteristics specifically selected by the researcher and taken to the conclusion (Sujarweni, 2019). The population of this research is the Apparatus Village Government consisting of from Village Head, Village Secretary, Kaur, Kasi, Village Staff, Hamlet Head, and Stakeholders in the village namely the Village Consultative Body in Pematang Gajah Village, Jambi Luar Kota District, numbering 20 people. The sample is some characteristics possessed by the population. (Sujarweni, 2019). Retrieval sampling is called purposive sampling. Purposive sampling is a technique that determines sample use with various considerations certainly. (Sugiyono, 2019).

This research applies the measurement scale likert. The likert scale is a method of measuring attitudes, opinions, and perceptions of somebody or a group of people about incident social. Likert scale is a scale containing five levels answered with an election that is (Sekaran dan Bougie, 2017). Questionnaire results will analyzed using calculation techniques that refer to Firdaus & Ritonga (2018) with some modifications as follows:

$$\text{Level of Compatibility} = \frac{\text{Total Value Obtained}}{\text{Total Respondent Answers}} \times 100\%$$

The level of conformity is used to determine implementation results based on criteria. This criterion refers to Firdaus and Ritonga in Rahayu et al (2018) with several modifications as follows:

Table 4
Criteria for Level of Conformity in the Implementation of Accountability and Transparency

Average	Criteria Compatibility	Criteria Implementation
100%	Very Compatible	Very Good
75% - 99%	Compatible	Good
50% - 74%	Fairly Compatible	Fairly good
25% - 49%	Not Compatible	Bad
0% - 24%	Very Incompatible	Very Bad

Source: Firdaus & Ritonga, 2018

Compatibility criteria relate to the ability to adjust various demands on a policy. While implementation criteria relate to efforts to realize the implementation of a previously prepared plan (Rahayu et al., 2018).

RESULTS AND DISCUSSION

Descriptive Statistics

Descriptive statistics aims as a statistical test in processing, collecting, and analyzing data including good data presentation (Ghozali, 2018). This analysis aims to describe the minimum, maximum, and average values of data derived from research results without providing conclusions. The results of descriptive statistical analysis using the SPSS version 29 program. The results of the study are proven in the table 4.

Table 5
Descriptive Statistical Analysis

Indicator	N	Min	Max	Mean	Std. Deviation
Accountability Honesty and Law	20	11	15	13.70	1,031
Process Accountability	20	11	15	14.00	1,124
Program Accountability	20	11	15	14.05	1,146
Accountability Policy	20	10	15	13.25	1,293
Transparency	20	15	20	18.35	1,496

Source: Output SPSS , 2024

Table 5 explains the mark standard deviation indicator accountability and transparency of Village Fund Allocation in villages Pematang Gajah, Jambi Luar Kota sub-district, regency Muaro Jambi smaller than average. This is because the difference in response respondents in the study was small and the data homogeneous which means that reaction respondents good to represent the population.

Validity Test

The validity test was implemented as a comparison between the r- count value and r-table value, which is if r- count > r-table so each item in each indicator questionnaire the valid, and if r- count < r- table stated No valid. (Sujarweni, 2019).

The validity test can measured by comparing the r-count with the r-table for the degree of freedom (df) = n-2. Can it be said that n is the amount of samples or amount respondents. On research this, df =20-2 or df =18 with alpha value 5% (0.05) and r table value = 0.443. Meanwhile, r is calculated and obtained from the value Corrected Item-total Correlation on Cronbach's Alpha output.

Table 6
Validity Test

No	Indicator	Question Items	r table	r count	Information
1	Accountability Honesty and Law	AJH1	0.443	0.650	Valid
		AJH2	0.443	0.841	Valid
		AJH3	0.443	0.473	Valid
2	Process Accountability	AP1	0.443	0.670	Valid
		AP2	0.443	0.734	Valid
		AP3	0.443	0.806	Valid
3	Program Accountability	APR1	0.443	0.837	Valid
		APR2	0.443	0.750	Valid
		APR3	0.443	0.518	Valid

4	Accountability Policy	AK1	0.443	0.567	Valid
		AK2	0.443	0.756	Valid
		AK3	0.443	0.718	Valid
5	Transparency	T1	0.443	0.811	Valid
		T2	0.443	0.733	Valid
		T3	0.443	0.686	Valid
		T4	0.443	0.677	Valid

Source: Output SPSS, 2024

Validity test results in table 6 state each item from the indicator's own calculated r value > table r value namely 0.443. So can withdraw the conclusion from all indicators of accountability and indicators of transparency said to be valid.

Reliability Test

A reliability test is applied to gauge the consistency of the questionnaire as a useful medium in deep data collection research, and then the questionnaire can used for measurement indicator study although it will be done in a way repeated with question items or similar questionnaires. One questionnaire said reliable jiks mark Cronbach's Alpha more greater than 0.60. (Sujarweni, 2019).

Reliability test implemented on valid questionnaire items, which research implemented on all items due Already proven valid. Results testing the reliability of the questionnaire. This gets a mark Cronbach's Alpha is 0.762 greater than 0.60. So all items of the indicator accountability and transparency can be said reliable.

Analysis of Accountability Honesty and Law on Village Fund Allocation

Ellwood in Mardiasmo (2018) says that Honesty accountability relate to how to avoid position manipulation and corruption with do preparation budget. Legal accountability related to compliance with the law is used as a condition in applying for public funding sources, then published and made available to the interested public.

Based on the question item regarding honesty and legal accountability which has been realized at the Pematang Gajah Village Office, Jambi Luar Kota District, Muaro Jambi Regency. Preparing the Village Revenue and Expenditure Budget (APBDes) budget is an important aspect of public accountability. In its compatibility, public accountability is carried out as a form of prevention of misuse of funds in the public sector, increasing the efficiency of public funds and public services implemented in the effective implementation of community welfare programs. The implementation of the Village Revenue and Expenditure Budget (APBDes) report has been published in the form of a banner or billboard on the front page of the Pematang Gajah Village office which contains the Realization Report on the Implementation of the Village Revenue and Expenditure Budget (APBDes) for each fiscal year. The Village Revenue and Expenditure Budget (APBDes) report can be accessed by the interested public by following the policy, namely including a cover letter from the institution concerned, and will be processed by the head of general affairs. The budget that has been reported or published in the form of banners or billboards follows its compatibility, namely the value in the report contains the actual value of the implementation of each village development and community empowerment program.

Analysis of Process Accountability for Village Fund Allocation

Indicator process accountability concerns the procedures that have been carried out in the implementation task already good enough in coverage information accounting, where in its policy secretary village helped with head affairs finance carry out activity administration on in and out Village Revenue and Expenditure Budget (APBDes) as well as do examination or confirmation administration finance. In the compatibility secretary the village is also assisted by the head of affairs planning in the preparation process Village Revenue and Expenditure Budget (APBDes) and reports as well as in evaluating a development and empowerment program public. Every apparatus village operates its authority in accordance procedure with well, that is in the implementation of its duties and has been by Minister of Home Affairs Regulation (Permendagri) No 20 of 2018 concerning management finance village. Retractable conclusion ie head village and officials government village Already understand the necessary action accountable. So you can say process accountability is already executed with Good.

Analysis of Program Accountability for Village Fund Allocation

Based on the results of research related to program accountability indicators in village budget statements that are focused on improving services for the community. Determination of the village budget to meet village development needs. The village budget which is used to improve the quality of services to the community is contained in Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration No 5 of 2015 Article 5 concerning the priority of using village funds for development states that it prioritizes its use in supporting village communities, including reducing poverty by optimizing basic needs, developing village facilities and infrastructure, developing village economic capacity, and utilizing natural resources that sustain the happiness and quality of life of the community.

The village government in improving the quality of community services, namely in its compatibility in holding programs for community empowerment, which are implemented by creating programs in the fields of agriculture and animal husbandry held by farmer groups, increasing the capacity of village officials, and empowering women, protecting children and families. The village government in village development includes education, health, namely posyandu activities or integrated health service post, public works, namely the construction of transportation facilities such as roads, and spatial planning. The budget for each implementation activity has been planned appropriately by the village secretary assisted by the head of planning affairs in planning the budget implemented in the community development and empowerment program.

Analysis of Accountability Policy on Village Fund Allocation

Based on the results of research related to indicator accountability policy Already can be said with good and appropriate with the regulation or applicable provision. The policy is guidelines, directions, handholds or references on activities carried out by the administrator government village that has set to reach an objective together. One policy made for taking decision leadership and structure government based village on agreement and consideration all over member. The policy also must be done in government areas like delivery of a report on finance to the regent through the subdistrict head on end period as well as can take responsibility for it in a meeting. Reports submitted and evaluated by head village and BPD within evaluation performance head village ie report realization implementation Village Revenue and Expenditure Budget (APBDes) semester First ie on the month June year walk most 10 days later after semester

First delivered to regent through the sub-district head, report realization implementation Village Revenue and Expenditure Budget (APBDes) semester end ie month December year walk most 10 days later after semester final, report maintenance government village and report accountability realization implementation Village Revenue and Expenditure Budget (APBDes) in evaluation most slow implemented three months after year budget. Government Village publishes report realization implementation Village Revenue and Expenditure Budget (APBDes) on page office village in form banner as form policies and efforts on implementation activities sourced from the government's Village Revenue and Expenditure Budget (APBDes) village to public.

Statue (UU) No 14 of 2008 concerning Public Information Disclosure Article 9 states information the public must publish periodic and loading information about the body public, information about activities and performance, information regarding reporting finance, and information other arranged by the constitution.

Analysis of Transparency on Village Fund Allocation

Based on the results of research related to transparency indicators, this has been achieved with Good in line with the regulations or applicable provisions. Minister of Home Affairs Regulation (Permendagri) No 20 of 2018 concerning Village Financial Management, information regarding the management of village fund budgets is in the form of a report on the realization of the implementation of the Village Revenue and Expenditure Budget (APBDes) by the planned program, then the implementation has been published in the form of a banner or billboard on the front page of the Pematang Gajah Village office containing the Realization Report on the Implementation of the Village Revenue and Expenditure Budget (APBDes) each year. budget. The Village Revenue and Expenditure Budget (APBDes) report can be accessed by the interested public by following the policy, namely including a cover letter from the institution concerned which will be processed by the head of general affairs. The village government also made a pamphlet regarding the realization of the Village Revenue and Expenditure Budget (APBDes) by the targeted plans of the program that had been implemented. In this case, it can be said that transparency over the village budget has been carried out well and in one direction with regulation or applicable provisions.

CONCLUSION AND SUGGESTIONS

Based on the results study discussed the conclusion of the study related to accountability and transparency management of Village Fund Allocations in Pematang Gajah Village, Jambi Luar Kota District, Regency Muaro Jambi is the indicator of accountability honesty and law obtained a percentage of 91.33%, the process accountability indicator obtained a percentage of 93.33%, the program accountability indicator obtained a percentage of 93.66%, the policy accountability indicator obtained a percentage of 88%, and the transparency indicator obtained a percentage of 91.75%. So all accountability indicators and transparency indicators have been implemented well.

Accountability and Transparency must implemented in the government village, accountable and transparent management of Village Fund Allocations carried out by officials government village chaired in a way direct head village and given a mandate from the public to manage the finance village with Good.

Entire indicator accountability and transparency, indicator honesty and law accountability, process accountability indicators, program accountability indicators, policy accountability indicators, and transparency indicators have been implemented in accordance with the regulations applicable to each indicator.

Based on the research results obtained, there are several suggestions that entire indicator accountability and transparency, indicator honesty and law accountability, process accountability indicators, program indicators, policy accountability indicators, and transparency indicators in Pematang Gajah Village, Jambi Luar Kota District, Muaro Jambi Regency already accomplished with good however not yet maximum so that it is hoped that the government village increase understanding about accountability and transparency so will be implemented with good.

For further research, it is suggested to develop each item on the questionnaire, good in implementation and ideas that will be implemented, poured into the questionnaire, as well as to add another indicator.

REFERENCES

- Adnan, H. (2019). Implikasi Penyalahgunaan Alokasi Dana Desa oleh Kepala Desa Terhadap Pemerintahan Desa. *Al'Adl*, 11(2).
- Anonim. (2020). Budiman Berada di Pusaran Kasus Korupsi Dana Desa Seponjen 2019. <https://halojambi.id/index.php/hukum/6127-budiman-berada-di-pusaran-kasus-korupsi-dana-desa-seponjen-2019>
- Anonim. (2022). Diduga Korupsi, Mantan Kades Pematang Raman Diamankan Tim Kejari Muarojambi. <https://jambiprima.com/read/2022/03/29/14602/diduga-korupsi-mantan-kades-pematang-raman-diamankan-tim-kejari-muarojambi/>
- Bayu. (2023). *ICW: Penindakan Kasus Korupsi Meningkat pada 2022*. DataIndonesia.Id. <https://dataindonesia.id/varia/detail/icw-penindakan-kasus-korupsi-meningkat-pada-2022>
- Farida, V., Jati, A. W., & Harventy, R. (2018). Analisis Akuntabilitas Pengelolaan Alokasi Dana Desa (Add) Di Kecamatan Candipuro Kabupaten Lumajang. *Jurnal Akademi Akuntansi*, 1(1), 64–73. <https://doi.org/10.22219/jaa.v1i1.6939>
- Firdaus, M. A., & Ritonga, I. T. (2018). Analisis Artikulasi Laporan Keuangan Pemerintah Daerah. *Jurnal Akuntansi & Akuntabilitas Publik*, 1(1), 68–87. <http://jurnal.ugm.ac.id/jaap>
- Franciscus. (2019). Dana Desa Kasang Lopak Alai yang Dikorupsi Rp516 Juta. *Gatra.Com*. <https://www.gatra.com/news-433964-lifestyle-dana-desa-kasang-lopak-alai-yang-dikorupsi-rp516-juta.html>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th ed.). Universitas Diponegoro.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360.
- Julita, E., & Abdullah, S. (2020). Transparansi dalam Pengelolaan Dana Desa (Studi di Kecamatan Sukakarya Kota Sabang). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 5(2), 213–221.
- Laporan Hasil Pemeriksaan atas Laporan Keuangan Pemerintah Daerah. (n.d.). Badan Pemeriksa Keuangan. Retrieved November 20, 2023, from <https://jambi-ppid.bpk.go.id>
- Laporan Hasil Pemeriksaan atas Laporan Keuangan Pemerintah Daerah. (2018). <https://jambi-ppid.bpk.go.id>
- Laporan Hasil Pemeriksaan atas Laporan Keuangan Pemerintah Daerah. (2022). <https://jambi-ppid.bpk.go.id>
- Mardiasmo. (2018). *Akuntansi Sektor Publik*. Yogyakarta : CV. Andi Offset.

- Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa. (2018).
- Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, Dan Transmigrasi Nomor 5 Tahun 2015 (2015).
- Putra, I. M. Y. D., & Rasmini, N. K. (2019). Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Pada Efektivitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 28(1), 132–158. <https://doi.org/10.24843/eja.2019.v28.i01.p06>
- Rahayu, S., Yudi, & Rahayu. (2018). How to improve accountability of fixed assets of local government? *Jurnal Perspektif Pembiayaan Dan Pembangunan Daerah*, 6(2), 195–204. <https://doi.org/10.22437/ppd.v6i2.5853>
- Rimawan, M., & Aryani, F. (2019). Pengaruh Alokasi Dana Desa Terhadap Pertumbuhan Ekonomi, Indeks Pembangunan Manusia serta Kemiskinan di Kabupaten Bima. *Jurnal Ilmiah Akuntansi Dan Humanika*, 9(3).
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis* (Edisi 6). Jakarta Selatan : Salemba Empat.
- Silitonga, H. P., Sianipar, R. T., Putri, J. A., Siregar, R. T., Sembiring, L. D., & Sari, V. W. (2021). *Akuntansi Pemerintahan*. Zahir Publishing.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung : Alfabeta.
- Sujarweni, V. W. (2019). *Metodologi Penelitian Bisnis dan Ekonomi Pendekatan Kuantitatif*. Pustaka Baru Press.
- Undang-Undang Nomor 6 Tahun 2014 Tentang Desa (2014).
- Undang-Undang Nomor 14 Tahun 2008 Tentang Keterbukaan Informasi Publik, 2008.
- Undang-Undang Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintahan Daerah. (2022).
- Zaki, A. N., Oktafiyani, M., & Yovita, L. (2023). Efektivitas Pengelolaan Dana Desa Kecamatan Tuntang: Perspektif Teori Keagenan. *Jurnal Ekonomi Dan Bisnis*, 2(1), 23–37. <http://publikasi.dinus.ac.id/index.php/JEKOBS>
- Zelmiyanti, R. (2016). Pendekatan Teori Keagenan Pada Kinerja Keuangan Daerah dan Belanja Modal (Studi Pada Provinsi di Indonesia). *Jurnal Riset Akuntansi Dan Komputerisasi Akuntansi*, 7(1), 11–21.