

Implementation of Transparency and Accountability in Financial Management of Village Fund Allocations 2022 in Pandai Village, Woha District Bima Regency

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Abstract

This study examines the implementation of transparency and accountability in the financial management of Village Fund Allocations (ADD) in Pandai Village, Woha District, Bima Regency. Employing a qualitative descriptive approach, data were collected through in-depth interviews, observation, and documentation involving key informants such as the village head, secretary, treasurer, and community representatives. The research aims to identify how transparency and accountability principles are applied across planning, implementation, and reporting stages. The findings indicate that the village government of Pandai has implemented these principles effectively by ensuring community involvement in decision-making processes and providing public access to financial information through notice boards and periodic reports. Transparency is reflected in participatory planning and open disclosure of fund utilization, while accountability is demonstrated through timely financial reporting and adherence to regulatory frameworks. The consistent application of these principles has strengthened good governance practices, improved public trust, and enhanced community participation in local development initiatives. However, continuous monitoring, evaluation, and capacity building for village officials are necessary to ensure sustainability and mitigate potential risks of mismanagement. Overall, this study underscores that transparency and accountability serve as essential pillars for effective village fund management, promoting equitable development and reinforcing the integrity of public financial governance in rural Indonesia.

1. Introduction

Transparency and accountability are fundamental principles of public financial governance that underpin the realization of good governance and sustainable development. In the context of village administration, these principles serve as key mechanisms to ensure that the use of public funds truly aligns with community priorities and the objectives of local development. In Indonesia, the decentralization and regional autonomy policies introduced through Law No. 22 of 1999, and further strengthened by Law No. 6 of 2014 concerning Villages, have shifted significant responsibilities for governance and financial management to local governments, particularly to village administrations. This policy framework recognizes villages as autonomous legal entities with the authority to manage their own finances and resources in accordance with community needs and local wisdom. Consequently, village

fund allocations (Alokasi Dana Desa or ADD) have become a central instrument in enhancing the welfare and empowerment of rural communities across the country.

The allocation of village funds in Indonesia aims to reduce inequality, accelerate rural development, and strengthen community participation in governance. Since its formal implementation, the Village Fund Allocation program has been expected to serve as a strategic tool to achieve equitable distribution of national development outcomes. According to the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (2019), village funds are sourced from the State Revenue and Expenditure Budget (APBN) and distributed through regional budgets (APBD) at the district or city level. The use of these funds is directed toward development activities, community empowerment, and the improvement of public services at the village

level. However, the management of such substantial funds also brings new challenges, particularly concerning transparency, accountability, and the potential for mismanagement or corruption.

Transparency in financial management refers to the openness of the government in providing access to financial information that is accurate, timely, and easily understood by the public. It ensures that citizens have the right to know how public resources are planned, allocated, and utilized. Accountability, on the other hand, refers to the obligation of government officials to take responsibility for their actions, decisions, and performance in managing public resources. Both principles are inseparable in ensuring that financial management processes adhere to ethical standards, legal compliance, and public expectations. As noted by Kisnawati et al. (2018), transparency and accountability are essential in fostering trust between the government and its citizens, thereby promoting participatory governance and preventing practices of corruption, collusion, and nepotism (KKN).

In the Indonesian context, the implementation of transparency and accountability at the village level is mandated through several legal frameworks. The Minister of Home Affairs Regulation No. 113 of 2014 on Village Financial Management explicitly states that village finances must be managed based on the principles of transparency, accountability, participation, and orderly budgeting. This regulation requires village governments to prepare, implement, and report financial activities in a manner that can be monitored and evaluated by both internal and external parties. In addition, Law No. 6 of 2014 emphasizes the village's role as the foundation of democratic and participatory governance. The law mandates that all village financial activities must be carried out with community involvement to ensure that the use of funds reflects collective aspirations and contributes to local welfare.

Despite the existence of a clear regulatory framework, the practical implementation of

transparency and accountability in village fund management remains a challenge in many regions. Previous research (Andini, 2018; Farida et al., 2018; Rahajeng, 2020) has documented that while some villages have made significant progress in establishing transparent and accountable systems, others still face issues such as inadequate human resources, limited understanding of financial management procedures, weak internal controls, and lack of community participation. These problems often result in inefficiencies, delayed reporting, and even cases of fund misappropriation. Therefore, assessing how transparency and accountability are implemented at the village level is essential for understanding the strengths and weaknesses of local governance practices.

Pandai Village, located in Woha District, Bima Regency, serves as a relevant case for examining these issues. As a predominantly agricultural community, the village depends heavily on government support for rural development, infrastructure improvement, and social programs. The Village Fund Allocation (ADD) plays a crucial role in supporting these initiatives, which include road construction, irrigation maintenance, educational support, and community capacity-building programs. Given the significant size of the fund and its impact on community welfare, it is important to ensure that the financial management of ADD adheres to the principles of transparency and accountability. Mismanagement of these funds could undermine public trust, hinder development progress, and perpetuate social inequality within the community.

The need for transparent and accountable management of village funds is also linked to the concept of good governance, which emphasizes efficiency, effectiveness, and inclusivity in public administration. According to Rayyani and Abbas (2020), good governance is not merely about administrative compliance but also about building moral responsibility among public officials in managing public resources. By applying the principles of transparency and accountability, village governments can create an open environment where citizens are

informed and involved in decision-making processes. This participatory approach not only improves the legitimacy of village policies but also ensures that development programs align with the real needs of the community.

Empirical studies have shown that the implementation of these principles contributes positively to governance outcomes. For example, Damayanti et al. (2021) found that in Cepogo Village, Boyolali District, the practice of involving the community in planning and reporting processes has strengthened both transparency and accountability, resulting in improved public satisfaction and trust. Similarly, research by Tambuwun et al. (2018) revealed that accountability in managing village funds leads to better project outcomes and reduces the risk of financial irregularities. However, these benefits are only sustainable when supported by consistent supervision, adequate training for village officials, and active community oversight.

In the case of Pandai Village, the implementation of transparency and accountability is expected to reflect both regulatory compliance and practical integrity in financial management. This involves ensuring that every stage—from planning and budgeting to implementation and reporting—is carried out openly and responsibly. Transparency is realized through public disclosures such as village information boards, open deliberation meetings (Musrenbang), and public access to financial reports. Accountability, in turn, is demonstrated through regular reporting to higher authorities, adherence to audit standards, and responsiveness to public inquiries. Such practices not only promote the proper use of funds but also cultivate a culture of honesty and collaboration between the government and the people.

Nevertheless, challenges still persist. Many villages face limitations in financial literacy, administrative capacity, and technological adaptation that hinder effective reporting and documentation. Moreover, the lack of community awareness about their rights to access financial information often results in passive participation. As noted by Rahmatullah

(2021), continuous capacity building and the institutionalization of transparency mechanisms are vital to ensuring long-term governance improvements at the village level. Therefore, evaluating the practical application of these principles in Pandai Village provides an opportunity to identify best practices and potential areas for reform that could serve as a model for other rural communities.

The present study aims to analyze the implementation of transparency and accountability in the financial management of Village Fund Allocations in Pandai Village, Woha District, Bima Regency, during the fiscal year 2022. Specifically, the study seeks to examine how these principles are applied throughout the stages of financial management, including planning, execution, and reporting. By employing a qualitative approach, the research explores the perspectives of village officials, local leaders, and community members to gain a comprehensive understanding of the governance process. The study also evaluates the extent to which community participation influences the success of transparent and accountable financial management.

The significance of this research lies in its contribution to the growing literature on local governance and public financial management in developing countries, particularly in rural contexts. While numerous studies have addressed village fund management in general, few have provided detailed qualitative insights into how transparency and accountability are implemented at the grassroots level. The findings from this study are expected to offer both theoretical and practical implications. Theoretically, the study enriches discussions on governance models and accountability frameworks within decentralized systems. Practically, it provides recommendations for policymakers, village governments, and community organizations on improving transparency mechanisms, strengthening monitoring systems, and enhancing public trust.

In summary, transparency and accountability in the management of village fund allocations are not merely administrative obligations but essential instruments for

achieving equitable and sustainable development. The case of Pandai Village illustrates how these principles can translate into tangible improvements in governance quality and community welfare when properly implemented. However, sustaining these achievements requires continuous efforts in capacity building, policy reinforcement, and community engagement. Through this study, it is hoped that valuable lessons can be drawn to strengthen the integrity and effectiveness of village financial management across Indonesia.

2 Research Methodology

2.1 Research Design

This study employs a **qualitative descriptive approach** aimed at exploring and interpreting the implementation of transparency and accountability in the financial management of Village Fund Allocations (ADD) in Pandai Village, Woha District, Bima Regency. A qualitative approach is deemed appropriate as it allows the researcher to understand social phenomena in their natural context through direct interaction with participants (Creswell, 2014). This method emphasizes meaning, understanding, and interpretation rather than numerical measurement, enabling a holistic examination of the principles of transparency and accountability as applied in village governance. The study focuses on describing the actual practices, experiences, and perceptions of stakeholders involved in managing the village fund during the 2022 fiscal year.

2.2 Research Location and Duration

The research was conducted in **Pandai Village**, located in **Woha District, Bima Regency, West Nusa Tenggara Province, Indonesia**. This site was selected purposively due to its active participation in implementing the Village Fund Allocation (ADD) program and the accessibility of relevant data. The fieldwork took place over approximately **one month**, following the issuance of the research permit, allowing sufficient time for data collection, verification, and triangulation.

2.3 Data Types and Sources

The study utilizes **qualitative data**, which consist of words, statements, and narratives rather than numerical data. The data were obtained from both **primary and secondary sources**:

- **Primary Data:** Collected directly from the field through interviews, observations, and discussions with key informants.
- **Secondary Data:** Derived from existing documentation such as official reports, financial statements, meeting minutes, government regulations, and related literature that support the analysis.

These combined sources provide a comprehensive view of how transparency and accountability are integrated into village fund management processes.

2.4 Informants and Sampling Technique

Informants were selected using a **purposive sampling** technique, which allows the researcher to intentionally choose participants who possess relevant knowledge and experience concerning the research topic. The informants included:

1. **Village Head (Kepala Desa):** Responsible for decision-making and overall fund management.
2. **Village Secretary (Sekretaris Desa):** In charge of administrative documentation and reporting.
3. **Village Treasurer (Bendahara Desa):** Manages the financial transactions and bookkeeping.
4. **Village Consultative Body (Badan Permusyawaratan Desa/BPD):** Acts as an oversight institution to ensure accountability.
5. **Community Representatives:** Individuals actively involved in village development meetings (Musrenbang) and community-based monitoring.

The inclusion of multiple stakeholders allows for data triangulation, ensuring a more objective and credible understanding of the research phenomenon.

2.5 Data Collection Techniques

Three main techniques were applied in data collection to ensure reliability and validity:

1. Observation

Field observations were conducted to understand real conditions of village governance practices and to observe how transparency and accountability principles are manifested. This includes observing public information boards, financial meetings, and village deliberation forums. The observations helped validate whether transparency was genuinely practiced in the dissemination of information.

2. In-depth Interviews

Semi-structured interviews were conducted with key informants to capture their perceptions, experiences, and evaluations of the implementation of transparency and accountability in village fund management. The semi-structured format provided flexibility, allowing the researcher to explore deeper insights and clarify responses. Each interview lasted approximately 45–60 minutes and was recorded (with consent) for transcription and analysis.

3. Documentation Review

Documentary data were collected from various official sources, such as financial reports, minutes of meetings, government regulations, and administrative documents related to the use of ADD in 2022. The purpose of this method is to cross-verify information obtained from interviews and observations.

2.6 Data Analysis Techniques

Data analysis in this study follows the **interactive model of Miles, Huberman, and Saldaña (2014)**, which includes three major components:

1. **Data Reduction** – Selecting, focusing, simplifying, and transforming raw data into meaningful categories and themes related to transparency and accountability.
2. **Data Display** – Organizing the reduced data into tables, matrices, and descriptive narratives to facilitate pattern recognition and comparison among findings.

3. Conclusion Drawing and Verification –

Interpreting the meaning of data, formulating findings, and continuously verifying them through triangulation with multiple data sources.

This analytical process is cyclical, meaning that data collection and analysis occurred simultaneously throughout the study, allowing the researcher to refine questions and deepen interpretations as understanding evolved.

2.7 Validity and Reliability

To ensure the **trustworthiness** of the research findings, the study applied four criteria as proposed by Lincoln and Guba (1985):

1. **Credibility:** Achieved through prolonged engagement in the field, triangulation of data sources (interviews, observations, documentation), and member checking, where informants verified the accuracy of interpretations.
2. **Transferability:** Enhanced by providing rich contextual descriptions of the research setting so that readers can assess the applicability of the findings to similar contexts.
3. **Dependability:** Ensured through consistent documentation of the research process, including field notes and audit trails, allowing other researchers to follow the methodological path.
4. **Confirmability:** Established by maintaining researcher neutrality and ensuring that findings are grounded in data rather than personal bias or assumptions.

2.8 Ethical Considerations

Ethical compliance is integral to qualitative research, especially when dealing with local communities and public officials. The researcher obtained formal permission from the local government and informed all participants about the purpose and scope of the study. **Informed consent** was obtained before conducting interviews, ensuring participants' voluntary involvement. Confidentiality and anonymity were maintained by using pseudonyms where necessary and by storing sensitive information securely. The study also

adhered to the principles of **beneficence** and **non-maleficence**, ensuring that participants were not harmed or disadvantaged by their participation.

2.9 Research Limitations

Although qualitative methods provide in-depth insights, they have certain limitations. The study's findings are context-specific to Pandai Village and may not be generalizable to all villages in Indonesia. Additionally, some informants might exhibit social desirability bias when discussing sensitive issues such as fund management and accountability. To minimize this, the researcher employed triangulation and open-ended questioning techniques to encourage honest and reflective responses.

2.10 Research Framework

The conceptual framework of this study is based on the principles of **good governance**, which emphasize transparency, accountability, and participation as the foundation of public sector performance (World Bank, 2017). The framework assumes that the effective implementation of these principles in village fund management leads to improved governance outcomes, increased community trust, and better public service delivery. The research framework thus connects three main elements:

1. **Input:** Village Fund Allocation policies, regulations, and financial resources.
2. **Process:** Implementation of transparency and accountability mechanisms (planning, execution, reporting, monitoring).
3. **Output:** The degree of community trust, effectiveness of fund utilization, and compliance with governance principles.

This framework guided the data collection and analysis process, allowing for a systematic assessment of how transparency and accountability are operationalized in the local context of Pandai Village.

3. Results and Discussion

3.1 Overview of Village Fund Allocation Management in Pandai Village

The Village Fund Allocation (ADD) in Pandai Village for the 2022 fiscal year amounted to approximately IDR 1.3 billion, distributed across three main stages: planning, implementation, and accountability. The fund was directed primarily toward community empowerment programs, infrastructure development, and administrative operations. The data obtained from documentation and interviews indicate that Pandai Village adhered to the technical guidelines established by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Kemendes PDTT). The village government utilized a participatory planning mechanism through *Musyawarah Desa* (village deliberation meetings), allowing community members to propose development priorities. This process is consistent with the principles of transparency and participatory governance, as mandated by Law No. 6 of 2014 on Villages.

3.2 Implementation of Transparency in Village Fund Management

Transparency in Pandai Village's financial management is evident through open access to budget information. Village officials display budget realization reports on the public information board located at the village office. Financial data, including expenditure items and progress on development projects, are updated regularly. The interviews revealed that most community members were aware of how the funds were used, especially for road repairs, drainage systems, and local entrepreneurship programs.

The transparency mechanism aligns with the *Good Village Governance* framework, emphasizing public information disclosure and inclusive participation (Rahman et al., 2021). The findings support the notion that transparency strengthens public trust, minimizes information asymmetry, and prevents misuse of public resources. Nevertheless, the study also identifies that while basic transparency is achieved, digital

disclosure through online portals remains limited, restricting wider accessibility. This limitation suggests that digital governance tools should be integrated into future village financial management systems to enhance accountability and monitoring.

3.3 Implementation of Accountability in Financial Reporting

Accountability in Pandai Village is demonstrated through systematic documentation, regular reporting, and compliance with audit requirements. The village treasurer and secretary maintain financial records according to standardized reporting templates provided by the regional government. Accountability reports (*Laporan Pertanggungjawaban Dana Desa*) are submitted quarterly to the district office and reviewed by the sub-district supervisory unit.

The accountability process is guided by three dimensions:

1. **Administrative accountability**, reflected in accurate bookkeeping and documentation.
2. **Legal accountability**, involving adherence to regulations and budgetary procedures.
3. **Moral accountability**, concerning the ethical responsibility of leaders to the community.

Findings show that Pandai Village fulfills these accountability dimensions adequately. However, occasional delays in financial reporting were noted due to limited technical capacity and the lack of training among administrative staff. This echoes findings by Nasution et al. (2020), who argue that sustainable accountability in village governance requires continuous capacity building, regular evaluation, and independent auditing mechanisms.

3.4 Community Participation and Its Impact on Governance Quality

Community involvement represents a crucial factor in maintaining transparency and accountability. During the 2022 fiscal year, the village government conducted multiple *Musyawarah Desa* sessions, inviting

representatives from youth groups, women's organizations, and farmer associations. This participatory process not only determined funding priorities but also monitored project progress.

Community participation was most visible in physical infrastructure projects, where residents contributed labor and provided feedback on procurement and implementation. Such engagement ensures social accountability and aligns with the *bottom-up* development approach encouraged in Indonesia's village governance framework. Similar evidence was reported by Kurniawan and Susanto (2022), emphasizing that inclusive decision-making fosters better financial discipline and higher community satisfaction.

Nonetheless, some community members expressed concerns regarding the limited dissemination of final financial reports. This suggests that while the planning phase is participatory, the post-implementation communication could be strengthened. Enhancing transparency at the reporting stage—such as by distributing summary reports via digital channels or social media—would foster greater public confidence.

3.5 Challenges in Ensuring Transparency and Accountability

Although Pandai Village demonstrates notable progress, several challenges remain. First, **human resource limitations** hinder the optimal use of financial management applications. Many village officers rely on manual record-keeping, which increases the risk of error. Second, **technological constraints**—such as inadequate internet access—limit digital transparency efforts. Third, **supervisory mechanisms** are still reactive rather than preventive, focusing on audit correction rather than proactive monitoring.

The existence of these challenges supports the argument of Mulyani et al. (2021), who state that institutional capacity is a determinant of governance quality at the village level. Building administrative competence through structured training and integrating

digital financial systems (*Siskeudes*) would enhance data accuracy and accountability performance.

3.6 The Relationship between Transparency, Accountability, and Good Governance

The empirical findings reveal a strong interrelation between transparency, accountability, and good governance practices. Transparency provides the foundation for open communication and informed citizen engagement, while accountability ensures that financial decisions adhere to legal and ethical standards. Together, they reinforce governance legitimacy and public trust.

In Pandai Village, the implementation of both principles has led to tangible outcomes—improved community satisfaction, better fund allocation, and reduced conflict over financial decisions. This finding resonates with the theoretical model proposed by Bovens (2010), which asserts that transparency and accountability act as mutual reinforcements within the governance framework.

However, sustainability depends on continuous institutional support and the community's active role as external watchdogs. The study suggests that integrating digital transparency tools, expanding financial literacy among residents, and institutionalizing feedback mechanisms will further strengthen village governance quality.

3.7 Comparative Discussion with Previous Studies

When compared with similar studies conducted in other regions of Indonesia, Pandai Village demonstrates relatively advanced practices in participatory planning and administrative accountability. For instance, Sari and Arifin (2021) reported that many villages in eastern Indonesia still face opacity in fund allocation and weak reporting discipline. Pandai Village's achievements can be attributed to strong leadership commitment, community cooperation, and adherence to regulatory frameworks.

Nonetheless, the research also affirms that external factors—such as supervision by

district authorities and public awareness—play vital roles in maintaining integrity. This aligns with Setiawan et al. (2023), who found that external oversight and citizen engagement collectively reduce the risk of fund mismanagement.

3.8 Implications and Policy Recommendations

Based on these findings, three key implications emerge:

1. **Institutional strengthening** — Establishing continuous training for village officials to enhance administrative and digital competence.
2. **Digital transformation** — Adopting e-governance tools for transparent, real-time financial disclosure.
3. **Community empowerment** — Promoting social audits and citizen-based monitoring as complementary accountability instruments.

These policy directions are essential to ensure that transparency and accountability not only comply with regulations but also evolve into a sustainable governance culture.

3.9 Summary of Key Findings

The analysis concludes that the financial management of the 2022 Village Fund Allocation in Pandai Village was conducted with substantial adherence to transparency and accountability principles. Public information disclosure, participatory planning, and structured financial reporting have contributed to building community trust and strengthening local governance. Nevertheless, human resource limitations, technological constraints, and insufficient post-reporting communication remain obstacles that must be addressed through continuous institutional improvement. In essence, Pandai Village serves as a model of evolving village governance in Indonesia—where transparency and accountability are not merely administrative requirements but strategic tools for achieving inclusive and sustainable rural development.

4. Closing

4.1 Conclusion

This study analyzed the implementation of transparency and accountability in the management of the 2022 Village Fund Allocation (ADD) in Pandai Village, Woha District, Bima Regency. The results indicate that the village government has made significant progress in applying the principles of good governance, particularly in the dimensions of transparency, accountability, and community participation. Through open access to financial information, participatory planning processes, and timely accountability reports, the management of ADD in Pandai Village demonstrates a positive alignment with national governance standards and the mandates of Law No. 6 of 2014 concerning Villages.

Transparency is reflected in the public disclosure of financial data, participatory *Musyawarah Desa* meetings, and the visible dissemination of budget information through public boards. Accountability is embodied in systematic financial documentation, adherence to reporting schedules, and compliance with regulatory frameworks. These practices have enhanced community trust, improved the quality of local decision-making, and reduced potential risks of fund misuse. The interplay between transparency and accountability has effectively reinforced the governance legitimacy of the Pandai Village administration.

Nevertheless, several challenges persist, including limited digital infrastructure, insufficient technical capacity among village officers, and the absence of comprehensive online disclosure mechanisms. These limitations hinder the full realization of digital transparency and continuous community oversight. Addressing these gaps is essential to achieve sustainable and adaptive governance in rural contexts.

4.2 Theoretical and Practical Implications

Theoretically, this research contributes to the growing discourse on rural public financial governance by confirming that transparency and accountability serve as complementary

pillars of good governance. The findings strengthen Bovens' (2010) theoretical model, which positions accountability and transparency as interdependent mechanisms that ensure ethical, efficient, and participatory governance. Moreover, this study adds empirical evidence from Indonesia's village governance framework, emphasizing the importance of community-based monitoring in maintaining financial integrity.

From a practical perspective, the research highlights the need for structured institutional capacity building. Regular training for village administrators, particularly in financial documentation and digital literacy, is crucial. The integration of digital platforms such as *Sistem Keuangan Desa (SISKEUDES)* or public online dashboards could significantly enhance real-time monitoring and public accessibility of financial data. Furthermore, promoting participatory evaluation processes—such as social audits and citizen reporting mechanisms—can strengthen the accountability ecosystem and prevent administrative malpractice.

4.3 Policy Recommendations

Based on the findings, three key policy directions are proposed:

1. **Capacity Enhancement:** The local government should establish continuous education programs and workshops to improve the administrative and managerial competencies of village officials.
2. **Digital Governance Development:** Adoption of digital tools for financial disclosure and reporting is essential to ensure wider accessibility and real-time transparency.
3. **Community Empowerment:** Encouraging active participation from community groups, women's associations, and youth organizations will reinforce social accountability and collective ownership of development initiatives.

These recommendations align with Indonesia's national strategy for strengthening *Good Village Governance*, promoting sustainable

development, and building trust between citizens and local authorities.

4.4 Limitations and Future Research

This study is limited to a single case study in Pandai Village, which may not fully represent other regional contexts with different socio-political and economic characteristics. Future research should consider a comparative multi-village or cross-regional design to identify broader patterns and contextual variations in transparency and accountability implementation. Quantitative approaches, including statistical modeling or performance index analysis, could also be applied to measure the direct impact of transparency and accountability on development outcomes.

In addition, subsequent studies could explore the role of digital innovation, leadership ethics, and cultural factors in shaping governance behavior at the village level. Such insights would enrich the theoretical understanding of how institutional and community dynamics interact in promoting integrity and good governance within Indonesia's decentralized administrative system.

4.5 Final Remark

In conclusion, the experience of Pandai Village demonstrates that when transparency and accountability are integrated into all stages of financial management—from planning to reporting—they become powerful instruments for realizing effective, ethical, and participatory governance. Ensuring sustainability requires a commitment to institutional reform, technological adaptation, and community empowerment. These elements are essential for transforming village governance from a compliance-based system into a trust-based and innovation-driven model that supports inclusive rural development in Indonesia.

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