

# ***ANALYSIS OF THE IMPLEMENTATION OF GOVERNANCE, ACCOUNTABILITY, AND TRANSPARENCY OF VILLAGE FUNDS IN FINANCIAL MANAGEMENT IN SUKARJO MESIM VILLAGE, RUPAT DISTRICT***

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## **ABSTRACT**

*This research was conducted in Sukarjo Mesim Village, Rupert District, Bengkalis Regency. The purpose of this study was to determine the implementation of the village fund accountability strategic plan governance in village financial management in Sukarjo Mesim Village, to determine the implementation of the village fund transparency governance in village financial management in Sukarjo Mesim Village, and to determine whether the implementation of the village fund accountability and transparency governance in village financial management in Sukarjo Mesim. In this study, the data collection techniques used by the researcher were interviews, documentation, literature review, and observation. The data types used were primary and secondary data. The object of this research is Sukarjo Mesim village, Rupert sub-district, Bengkalis regency. The results of the study indicate that the implementation of the governance of the strategic plan for accountability and transparency of village funds in village financial management in Sukarjo Mesim village, Rupert sub-district, Bengkalis regency is to apply the principles of accountability, transparency and participatory where the strategic plan is implemented through the Musrenbangdes forum (Village Development Planning Deliberation). Before the Musrenbangdes is carried out, the village government also holds a Deliberation at the hamlet level first. The community openly provides proposals in village development planning which are outlined in the RPJMDes, RKPDes, APBDes, and the village government also openly accepts the proposals and is determined together with the BPD. Accountability and Transparency of village financial management in Sukarjo Mesim village planning, implementation, administration, reporting, accountability. The accountability and transparency of Sukarjo Mesim village financial management is in accordance with Home Affairs Ministerial Regulation No. 20 of 2018.*

***Keywords: Accountability, Transparency, and Village Financial Management.***