ABSTRACT

Village fund management is defined as a series of planning, implementation, supervision, and accountability processes for the use of funds distributed by the central government to villages. To provide services to the community, the village government must maximize its role in managing village finances including village funds.

The purpose of this study was to determine the effect of transparency, accountability, and community participation on the management of village funds in villages in Dharmasraya Regency in 2023 simultaneously and partially.

The research method used is the multiple linear regression technique of SPSS software version 23. This study uses primary data by utilizing research instruments in the form of questionnaires. This research is a descriptive and verification study. The population in this study were village fund management apparatus in villages in Dharmasraya Regency. The sampling technique used in this study was the nonprobability sampling method with saturated sampling, namely all village heads, village secretaries, and village treasurers in Dharmasraya Regency.

The results of this study indicate that transparency, accountability, and community participation simultaneously have a positive and significant effect on the management of village funds. While partially, transparency and accountability have a significant positive effect on village fund management, while community participation partially does not have a significant positive effect on village fund management.

Based on these results, it is hoped that this study can be a reference for further research. It is recommended that further research will examine the factors that influence village fund management using other variables. It is recommended that the research object be expanded by using samples from other sub-districts or regencies/cities to compare the study results with the previous one.

Keyword: *Transparency, Accountability, Community Participation, Village Fund Management.*