Village Government Accountability and Transparency in Managing Village Fund Allocations (Study in Kandang Jati Wetan Village, Kraksaan District, Probolinggo Regency) Oryza Ardhiarisca, S.E., S.Sc., M.ST.

Yuliana Fajrianti

Public Sector Accounting Program Department of Agribusiness Management

ABSTRACT

This study aims to explain how the accountability and transparency aspects of the Kandang Jati Wetan village government are compatible in managing the Village Fund Allocation (ADD) with Permendagri Number 20 of 2018. This research is a qualitative research. Methods of data collection by way of interviews, observation, and documentation which then carried out data analysis with the stages of data collection, data reduction, data presentation, drawing conclusions and verification. The results of this study indicate that the implementation of the accountability and transparency aspects of managing the Village Fund Allocation to the Kandang Jati Wetan Village Government is in accordance with the Minister of Home Affairs Regulation Number 20 of 2018. The planning, implementation, administration, reporting and accountability processes are in accordance with the regulations of the Minister of Home Affairs Number 20 of 2018.

Keywords : Accountability, Transparency, Village Government, Village Fund Allocation