

***Accountability Of Vilage Fund Allocation Manajement (Study in Suko Village
Maron District Probolinggo Regency)***
Rahma Rina Wijayanti, S.E., M.Sc.,Ak

Rizal Fikri Ardana
*Study Program of Public Sector Accounting
Majoring of Agribusiness Management*

ABSTRACT

This study aims to provide an explanation of how accountability for financial management of the Village Fund Allocation (ADD) exists in Suko Village, Maron District, Regency. This study used a descriptive qualitative method where the data in this study were collected through observation, documentation and interviews, which were then analyzed by drawing conclusions. The results of this study indicate that the ADD management stage in Suko Village, Maron Kapupaten District, Probolinggo from the planning, administration, reporting and accountability stages has implemented the principle of accountability as evidenced by the results of observations and interviews according to the indicators from Permendagri No.20 of 2018 will but at the implementation stage there was still an obstacle, namely during the Covid-19 pandemic there was a diversion of the use of ADD funds which were normally used for their designation to be diverted to community empowerment or the welfare of the people affected by Covid-19.

Keywords : *Village Fund Allocation, Accountability and Village Government*