

**Accountability of Village Fund Allocation Management of Daramista Village,  
Lenteng District, Sumenep Regency**  
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**ABSTRACT**

*In realizing the Indonesian economic development program that starts from the village, it is necessary to have accountability for managing village fund allocations. The purpose of this research is to explain descriptively the suitability of Accountability for managing village fund allocations in Daramista Village with the applicable government regulation, namely PERMENDAGRI Number 20 of 2018. The research method used in collecting is descriptive qualitative with data collection techniques in the form of observation, interviews and documentation. Descriptive analysis is used to find out the research object, namely accountability for managing village fund allocations in Daramista village with reference to PERMENDAGRI Number 20 of 2018 covering planning, implementation, administration, reporting and accountability. The results showed that the management level of village fund allocation for program implementation in Daramista village was very transparent and accountable, but there were obstacles in the implementation process, namely delays in disbursing funds from the local government. PERMENDAGRI number 20 of 2018.*

**Keywords:** *Accountability, Village Financial Management, Village Fund Allocation*