

**Analysis of Accountability and Transparency in the Management of Village
Fund Allocation Sengguruh Village, Kepanjen District, Malang Regency**
Dessy Putri Andini, S.E., M.M.

Winda Nurdiani Rahmadhani
Study Program Public Sector Accounting
Majoring of Business

ABSTRACT

The purpose of this study is to examine the accountability and transparency of the management of fund allocations in Sengguruh village in terms of administration, reporting, and accountability. The location of this study is in Sengguruh Village, Kepanjen District, Malang Province. This study employs a descriptive qualitative approach, collecting data through observation, open interviews, documentation, and triangulation techniques to ensure data validity. The results of the research based on Chief Region Law Number of 2020 indicate that, in general, the management of fund allocation in Sengguruh village, beginning with the planning, implementation, administration, reporting, and accountability stages, has utilized indicators in accordance with Chief Region Law Number of 2020, and thus can be considered Accountable. And as far as the transparency of the village fund budget in the general public is concerned, it is still not widely known. Thus, it can be concluded that the Transparency of Village Financial Management in Sengguruh Village, Kepanjen District, Malang Regency is transparency

Key words: *Accountability, Transparency, Fund Allocation Management in Sengguruh Village*