

***Accountability and Transparency of Village Fund Management in
Kedungdowo Village, Arjasa District, Situbondo Regency***

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ABSTRACT

To support Indonesia's economic development starting from the village, accountable and transparent management of the Village Fund is needed. This study aims to descriptively explain the suitability of Accountability and Transparency of Village Fund management in Kedungdowo Village with applicable government regulations, namely Permendagri No. 20/2018. This research uses a qualitative descriptive method with data collection techniques through observation, interviews, and documentation. Descriptive analysis is used to see how the accountability and transparency of fund management in Kedungdowo Village in the stages of planning, implementation, administration, reporting, and accountability in accordance with these rules. The results showed that the management of village funds in Kedungdowo has been running transparently and can be accounted for. However, there are still obstacles in budget preparation due to limited human resources in the village apparatus. Nevertheless, the overall management of village funds is very good and in accordance with Permendagri No. 20/2018.

Keywords: *Accountability, Transparency, Village Financial Management, Village Funds*