

Akuntabilitas dan Transparansi Pemerintah Desa Terhadap Pengelolaan Alokasi Dana Desa (Studi Pada Desa Panggungrejo Kecamatan Kepanjen Kabupaten Malang) (*Village Government Accountability and Transparency on Village Fund Allocation Management (Study at Panggungrejo Village, Kepanjen District, Malang Regency)*). Dessy Putri Andini., S.E., M.M.

Firsttantri Izza Aryanti
Study Program Public Sector Accounting
Majoring of Agribusiness Management
Program Studi Akuntansi Sektor Publik
Jurusan Manajemen Agribisnis

ABSTRACT

This study aims to measure the implementation of accountability and transparency by the Panggungrejo Village Government in managing the Village Fund Allocation from all aspects, namely planning, implementation, and accountability. This research is located in Panggungrejo Village, Kepanjen District, Malang Regency. This study used qualitative methods with data collection techniques used in the form of open interviews and data validity was carried out by triangulation techniques. The results of this study indicate that all stages of Village Fund Allocation management in Panggungrejo Village have implemented the principles of accountability and transparency although there are obstacles experienced at the implementation stage due to delays in disbursing funds from the Malang Regency Government. Even so, the Panggungrejo Village Government has succeeded in implementing all indicators of conformity according to Peraturan Bupati Malang Nomor 35 Tahun 2017 at each stage.

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