

**AKUNTABILITAS PENGELOLAAN DANA DESA**

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**Abstract**

Accountability in the implementation and management of village finance is very important. This requires the village government to manage village finances in a professional, effective and efficient, and responsible manner. The village government in implementing the authority of village financial management is nothing but to increase development towards a just, prosperous and prosperous society. One source of village income that functions as a source of village operational activities and for community empowerment is the Village Fund. With the receipt of these funds, the village government must be prepared and able to manage village finances based on the principles of transparency, accountability, participatory in accordance with the Regulation of the Minister of Home Affairs No. 113 in 2014. The purpose of this study was to determine the effect of the implementation of village finance on the accountability of village financial management. The subject of this study was the village government in Nganjuk Regency. This research uses quantitative descriptive method. In this study the population is 264 villages. Determine the number of samples using the Slovin formula with a 5% inaccuracy tolerance. In this study, there were 159 villages. The sampling technique in this study was randomly using a stratified random sampling technique. Data collection techniques in this study use questionnaires or questionnaires.

Keyword: management, implementation, village finance