

ACCOUNTABILITY FOR MANAGEMENT OF VILLAGE FUND IN VILLAGE NEGLASARI, JASINGA DISTRICT, BOGOR REGENCY

By

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Abstract

This study explains how accountability in the management process in the Village Fund Neglasari Jasinga District of Bogor Regency. The purpose of this study was to describe how accountability in the management of the Village Fund in Neglasari from planning, implementation, reporting and accountability of the budget 2018. This study used a qualitative research approach ethnometodology. Data analysis techniques used at the time of data collection such as interviews, observation and documentation to key informants and support informant. The results of this study indicate that accountability in the management process of the Village Fund in Neglasari not run in accordance with existing mechanisms, still require awareness and understanding of the higher of the village to take responsibility for all activities funded by the Village Fund well. Device Neglasari still many who have not mastered well the operation of your computer support effective reporting of accountability activities have been financed by the Village Fund. To overcome the lack of understanding of village officials in managing the Village Fund, the need for training for village officials in the management of the Village Fund with computer-based. As well as the need for deeper scrutiny of the public. There are still many Neglasari Village apparatuses who have not mastered well about the operation of computers in supporting the effectiveness of making accountability reports on activities that have been funded by the Village Fund. To overcome the lack of understanding of village officials in managing the Village Fund, the need for training for village officials in the management of the Village Fund with computer-based. As well as the need for deeper scrutiny of the public.

Keywords: *Accountability, Management of Village Fund, The Village Government*

AKUNTABILITAS PENGELOLAAN DANA DESA DI DESA NEGLASARI KECAMATAN JASINGA KABUPATEN BOGOR

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Abstrak

Penelitian ini menjelaskan bagaimana akuntabilitas dalam proses pengelolaan Dana Desa di Desa Neglasari Kecamatan Jasinga Kabupaten Bogor. Tujuan dari penelitian ini adalah untuk mendeskripsikan bagaimana akuntabilitas dalam pengelolaan Dana Desa di Desa Neglasari mulai dari tahap perencanaan, pelaksanaan, hingga pelaporan dan pertanggungjawaban anggaran 2018. Penelitian ini menggunakan metode penelitian kualitatif yang mana penelitian ini menggunakan pendekatan etnometodologi. Teknik analisis data yang digunakan pada saat pengumpulan data berupa wawancara, observasi dan dokumentasi kepada informan kunci serta informan pendukung. Hasil penelitian ini menunjukkan bahwa akuntabilitas dalam proses pengelolaan Dana Desa di Desa Neglasari belum berjalan sesuai dengan mekanisme yang berlaku, masih memerlukan kesadaran dan pemahaman lebih tinggi lagi dari pihak Desa untuk mempertanggungjawabkan semua kegiatan yang didanai oleh Dana Desa dengan baik. Masih banyak aparatur Desa Neglasari yang belum menguasai dengan baik mengenai pengoperasian komputer dalam mendukung efektifitas pembuatan laporan pertanggungjawaban kegiatan yang telah dibiayai oleh Dana Desa. Untuk mengatasi kurangnya pemahaman perangkat Desa dalam melaksanakan pengelolaan Dana Desa, maka perlu adanya pelatihan untuk perangkat Desa dalam hal pengelolaan Dana Desa dengan berbasis komputer. Serta diperlukannya pengawasan lebih dalam lagi dari pihak masyarakat.

Kata kunci: Akuntabilitas, Pengelolaan Dana Desa, Pemerintah Desa