AKUNTABILITAS PEMERINTAH DESA DALAM MENGELOLA DANA DESA DI DESA TUGUSUMBERJO KECAMATAN PETERONGAN

ABSTRACT

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In the management of the Village Fund, an aspect of good governance is required, where one of the pillars is accountability. The Village Fund has a fairly large nominal which is expected to be able to have a significant impact on the welfare of the Village community, and can actually be reported and accounted for in accordance with the provisions.

This study aims to describe and analyze Village Government Accountability in managing Village Funds starting from the planning, implementation, administration, reporting, and accountability stages. This research was conducted in Tugusourcejo Village, Peterongan District as the location for the implementation of the Village Fund. The method of this research approach is descriptive qualitative. Sources of data used are primary data and secondary data. Primary data is obtained from interviews conducted directly, while secondary data is obtained from documents that are related to the problem being studied.

The results of this study indicate that the accountability of the Village government in managing Village Funds in Tugusourcejo Village, Peterongan District, which starts from planning, implementation, administration, reporting, and accountability has applied the principles of village financial management in 2020. In general, accountability for village financial management is accountable and running. well, it is hoped that the Tugusourcejo Village Government will always carry out village financial management in accordance with applicable regulations.

Keywords: Accountability, Village Funds, Village Fund Management