

ABSTRACT

ACCOUNTABILITY MANAGEMENT OF FUNDS ALLOCATION IN THE IMPLEMENTATION OF VILLAGE GOVERNMENT (Study of Village Sindang Pagar district of Sumber Jaya regency of Lampung Barat)

By

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Accountability is a form of responsibility as the management of public fund by the government. Certain form of government's responsibility for increasing the establishment started from pekon level by providing a special fund it is called as allocation of funds pekon this research focuses on the aspect of accountability management of allocation of funds pekon. In the administration of government pekon in pekon Sindang Pagar subdistric of sumber jaya regency of Lampung Barat based the government regulation No 43 Year 2014 Bab VI Pasal 100. Pekon mentioned that expenditure is set at 70% used for cost of community empowerment and 30% used for operating costs of pekon government. The purposes of this research is to know the accountability management of funds allocation Pekon Sindang Pagar fiscal year of 2014 based on the indicator of funds allocation management consist of leadership accountability, processes accountability, program accountability and accountability policies.

This research used qualitative research by descriptive in the technique of analysis. The result of this research show that the management of funds allocation in government implementation of Sindang Pagar subdistric of sumber jaya regency of west lampung it is not accountable the problem that exist is there is no balances of proposition of fund in every kind of pekon's expense, the total of community empowerment more lower than th total operational pekon government, the low level of public participation, the implementation of the program has not been effective because the constraction that has not achieved all the objectives and the limited ability of the apparatur pekon as the manager of the funds allocation .

Keyword : accountability, allocation of funds pekon