

ABSTRACT

**AN ANALYSIS OF THE VILLAGE FUNDS MANAGEMENT AFTER THE
RISING OF THE ACT NO. 6 YEAR 2014
(The Study of The Accountability, Participation, Transparency, and
Effectiveness in The Management Of Villages Funds in West Tambahrejo
Village Gadingrejo District Of Pringsewu)**

By

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This study aims to describe and analyze the management of village funds in West Tambahrejo Village Gadingrejo District of Pringsewu related aspects of accountability, participation, transparency, and effectiveness, as well as to analyze the problems in the implementation of the these aspects. The Methods used in this research is descriptive with a qualitative approach. The technique of the data collection used was interview, observation, and documentation.

The management of the Village Funds in West Tambahrejo Village can be define based on four aspects of good governance, there are accountability aspect in the Village Funds accountability report; participation aspect of the community in the management of Village Funds; transparency aspect to provide an information about Village Funds; effectiveness aspect about the activity of management and

reporting Village Funds. Based on these indicators, the management of the Village Funds has been running well, although found some problems. The management of the Village Funds from planning, implementation activities, until reporting, there are some problems even though there was no significant influence.

Keywords: Village Funds, Accountability, Participation, Transparency, Effectiveness.

ABSTRAK

ANALISIS PENGELOLAAN DANA DESA PASCA TERBITNYA UNDANG-UNDANG NOMOR 6 TAHUN 2014 (Studi Tentang Aspek Akuntabilitas, Partisipasi, Transparansi, dan Efektivitas dalam Pengelolaan Dana Desa di Pekon Tambahrejo Barat Kecamatan Gadingrejo Kabupaten Pringsewu)

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Penelitian ini bertujuan menggambarkan dan menganalisis Pengelolaan Dana Desa di Pekon Tambahrejo Barat Kecamatan Gadingrejo Kabupaten Pringsewu terkait aspek akuntabilitas, partisipasi, transparansi, dan efektivitas, serta untuk menganalisis kendala-kendala dalam penerapan aspek-aspek tersebut. Metode yang digunakan dalam penelitian ini adalah deskriptif dengan pendekatan kualitatif. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi.

Pengelolaan Dana Desa di Pekon Tambahrejo Barat dapat jabarkan berdasarkan empat aspek *good governance*, yaitu aspek akuntabilitas berupa laporan pertanggungjawaban Dana Desa; aspek partisipasi masyarakat dalam pengelolaan Dana Desa; aspek transparansi penyediaan informasi Dan Desa; aspek efektivitas

pelaksanaan dan pelaporan kegiatan pengelolaan Dana Desa. Berdasarkan indikator tersebut, pengelolaan Dana Desa telah berjalan dengan baik, meskipun ditemukan beberapa kendala. Pengelolaan Dana Desa mulai dari perencanaan, pelaksanaan kegiatan, sampai tahap pelaporan, terdapat beberapa kendala meski tidak berpengaruh secara signifikan.

Kata Kunci: Dana Desa, Akuntabilitas, Partisipasi, Transparansi, Efektivitas.