

ABSTRAK

TRANSPARANSI DAN AKUNTABILITAS PENGELOLAAN DANA DESA SELAMA PANDEMI COVID-19 DI DESA GORONTALO KABUPATEN MANGGARAI BARAT (Studi Kasus di Desa Gorontalo Kabupaten Manggarai Barat)

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Penelitian ini bertujuan untuk meneliti transparansi dan akuntabilitas pengelolaan dana desa selama pandemi Covid-19 di Desa Gorontalo Kabupaten Manggarai Barat.

Penelitian ini dilakukan menggunakan metode kualitatif dengan pendekatan deskriptif. Data yang dikumpulkan yaitu data primer hasil dan data sekunder. Teknik pengumpulan data yang digunakan yaitu wawancara, dokumentasi dan observasi. Teknik analisis data yang dilakukan menggunakan analisis deskriptif kualitatif.

Hasil dari penelitian ini menunjukkan bahwa Pemerintah Desa Gorontalo Kabupaten Manggarai Barat telah menerapkan prinsip transparansi dan prinsip akuntabilitas dalam pengelolaan dana desa selama pandemi Covid-19. Transparansi yang dilakukan oleh Pemerintah Desa Gorontalo Kabupaten Manggarai Barat yaitu keterbukaan informasi kepada masyarakat dengan menggunakan beberapa media seperti baliho yang di pasang di beberapa titik dekat dengan masyarakat, papan informasi dan media sosial facebook serta melibatkan masyarakat dalam musyawarah. Akuntabilitas yang dilakukan Pemerintah Desa Gorontalo Kabupaten Manggarai Barat yaitu bertanggungjawab kepada masyarakat untuk melaksanakan program kerja yang telah disusun. Pelaksanaan program kerja dilakukan oleh Tim Pelaksana Kegiatan, masyarakat juga dilibatkan dengan dibentuknya Tim Relawan Desa. Pemerintah desa juga bertanggungjawab untuk memeberikan laporan hasil pelaksanaan kegiatan kepada Badan Permusyawaratan Desa (BPD), Pendamping Desa, Pendamping Lokal, Dinas dan Keuangan Daerah.

Kata Kunci : Transparansi, Akuntabilitas, Pengelolaan dana desa

ABSTRACT

TRANSPARENCY AND ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT DURING THE COVID-19 PANDEMIC IN GORONTALO VILLAGE WEST MANGGARAI REGENCY (Case Study in Gorontalo Village, West Manggarai Regency)

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This study aims to examine the transparency and accountability of village fund management during the Covid-19 pandemic in Gorontalo Village, West Manggarai Regency.

This research was conducted using a qualitative method with a descriptive approach. The data collected are primary and secondary data. Data collection techniques used are interviews, documentation and observation. The data analysis technique used was descriptive qualitative analysis.

The results of this study indicate that the Gorontalo Village Government has implemented the principles of transparency and accountability in managing village funds during the Covid-19 pandemic. The transparency carried out by the Gorontalo Village Government, West Manggarai Regency, is the disclosure of information to the public using several media such as billboards installed at several points close to the community, information boards and social media Facebook and involving the community in deliberation. The accountability is carried out by the Gorontalo Village Government, West Manggarai Regency, by being responsible to the community for carrying out work programs that have been prepared. The implementation of the work program is carried out by the Activity Implementation Team. The community is also involved with the formation of the Village Volunteer Team. The village government is also responsible for providing reports on the results of the implementation of activities to the Village Consultative Body (BPD), Village Facilitators, Local Facilitators, Regional Offices and Finances.

Keywords: Transparency, Accountability, Village fund management

