

***ANALYSIS OF ACCOUNTABILITY IN THE PLANNING,
IMPLEMENTATION, AND ACCOUNTABILITY STAGES OF VILLAGE
FUND MANAGEMENT (A STUDY IN BAYU VILLAGE, SONGGON
DISTRICT)***

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ABSTRACT

This study aims to examine accountability in the planning, implementation, and accountability stages of Village Fund management in Bayu Village, Songgon District. This research employs a descriptive qualitative approach. Data were collected through in-depth interviews and documentation, and subsequently analyzed using source and technique triangulation. The results reveal that accountability in the planning, implementation, and accountability stages has been demonstrated through the conduct of village deliberation forums, the provision of information transparency, and the preparation of accountability reports supported by administrative evidence. Nevertheless, the implementation has not been fully optimal, particularly in terms of community participation, which remains representative in nature, as well as the effectiveness of information dissemination, which has not been fully comprehended by all members of the community.

Keywords : *Accountability, Village Funds, Planning Stage, Implementation Stage, Accountability Stage*