

ABSTRAK
PERAN PERANGKAT DESA DALAM AKUNTABILITAS PENGELOLAAN
DANA DESA
(Studi Kasus Di Desa Ululoga Kecamatan Mauponggo)

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Tujuan penelitian ini untuk mengetahui bagaimana peran perangkat desa di Desa Ululoga Kecamatan Mauponggo dalam akuntabilitas pengelolaan dana desa. Hasil penelitian ini diharapkan dapat menjadi masukan bagi perangkat desa di Desa Ululoga untuk meningkatkan pengetahuannya dalam akuntabilitas pengelolaan dana desa dengan mengikuti pelatihan-pelatihan yang sesuai dengan bidangnya agar dapat melaksanakan tugasnya dengan maksimal dan mandiri.

Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Data penelitian ini dikumpulkan melalui kegiatan wawancara dan dokumentasi. Peneliti melakukan wawancara dengan perangkat desa yang memahami dan bertanggung jawab penuh terhadap pengelolaan dana desa.

Hasil penelitian ini menunjukkan bahwa peran perangkat desa dalam akuntabilitas pengelolaan dana desa di Desa Ululoga dapat dikatakan sudah sesuai dengan Permendagri No.113 Tahun 2014, dapat dilihat pada proses pengelolaan dana desa mulai dari tahap perencanaan, pelaksanaan, penatausahaan, pelaporan, pertanggungjawaban, pembinaan dan pengawasan. Namun perangkat Desa Ululoga masih kurang maksimal dalam melaksanakan tugas dan kewajiban mengenai pertanggungjawabannya untuk mengelola dana desa di Desa Ululoga, karena dalam beberapa tugasnya yang dilakukan oleh perangkat desa lainnya diakibatkan kurangnya pemahaman perangkat desa tersebut.

Kata kunci: Peran Perangkat Desa, Akuntabilitas, Pengelolaan Dana Desa.

ABSTRACT

THE ROLE OF VILLAGE OFFICIALS IN ACCOUNTABILITY FOR VILLAGE FUND MANAGEMENT

(Case Study In Ululoga Village, Mauponggo District)

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The purpose of the study is to find out how the role of village officials in Ululoga Village, Mauponggo District, in accountability for village fund management. The results of the study are expected to be input for village officials in Ululoga Village to increase their knowledge in the accountability of village fund management by attending trainings in accordance with their fields in order to carry out their duties optimally and independently.

This research uses a descriptive approach. The research data is collected through interview and documentation activities. The researcher conducts interviews with village officials who understand and are fully responsible for the management of village funds.

The results of this study show that the role of village officials in the accountability of village fund management in Ululoga Village could be said to be in accordance with Permendagri No.113 of 2014, which could be seen in the village fund management process starting from the planning, implementation, administration, reporting, accountability, guidance and supervision stages. However, the Ululoga Village apparatus was still not optimal in carrying out its duties and obligations regarding its responsibility to manage village funds in Ululoga Village, because in some of its duties carried out by other village officials due to the lack of understanding of the village apparatus.

Keywords: Role of Village Apparatus, Accountability, Village Fund Management.