ABSTRAK

Rifai Sulfi, 2021. Akuntabilitas Pengelolaan Dana Desa di Klaster Desa Tertinggal. Ketua Komisi: Asrudin Hormati SE.,MSA., Ak., CA Anggota Komisi: Dr. Suwito, SE.,M.Si

Tujuan dari penelitian ini adalah (1) untuk mengetahui bagaimana implementasi dari pengelolaan dana desa di klaster desa tertinggal pada desa Bobane Indah Kecamatan Patani Barat, (2) untuk mengetahui konsep Akuntabilitas Pengelolaan Dana Desa di Klaster Desa tertinggal pada Desa Bobane Indah, Kecamatan Patani Barat, Kabupaten Halamahera Tengah. Pengumpulan data digunakan dengan metode wawancara dan dokumen lain seperti APBDes dan laporan realisasi APBDes. Jumlah informan dalam penelitan ini sebanyak 5 (lima) informan yaitu berasal dari perangkat desa dan tim pengelola keuangan Desa yakni Kepala Desa, Sekretaris Desa, Kaur Keuangan, Bendahara Desa dan Kepala Dusun 1 (satu) Desa Bobane Indah. Pengujian keabsahan data digunakan dengan teknik triangulasi data dimana peneliti mencoba membandingkan dan mengecek balik derajat suatu informasi dari sumber dalam penelitian.

Hasil Penelitian menunjukkan bahwa: (1) pengelolaan Dana Desa dilakukan oleh tim Pelaksana Teknis Pengelola Keuangan Desa (PTPKD) Pengelolaan Dana Desa di Desa Bobane Indah berdasarkan data yang diperoleh seperti APBDes dan laporan realisasi APBDes, menunjukkan bahwa prosedur dan kepatuhan dalam pengelolaan keuangan Desa secara administrasi sudah memenuhi syarat-syarat yang berlaku secara normatif; (2) Pengelolaan Dana Desa berdasarkan indikator kepatuhan terhadap prosedur telah terwujud; (3) akuntabilitas pengelolaan Dana Desa berdasarkan indikator peran petugas dapat dikatakan sudah terwujud; (4) Akuntabilitas pengelolaan Dana Desa berdasarkan indikator harapan dan target petugas dapat terlaksana dengan baik. Namun di sisi lain perilaku kedisplinan perangkat desa perlu ditingkatkan; (5) akuntabilitas pengelolaan Dana Desa di Desa Bobane Indah berdasarkan indikator kesesuaian antara target dan pencapaian program dapat dikatakan sudah terwujud; (6) akuntabilitas pengelolaan Dana Desa berdasarkan indikator transparansi anggaran dan akuntabilitas financial dapat dikatakan terwujud; (7) akuntabilitas pengelolaan keuangan Desa berdasarkan indikator interaksi sosial tentang pengelolaan Dana Desa di Desa Bobane Indah berkaitan dengan hasil keputusan program telah dapat terwujud

Kata Kunci: Akuntabilitas, Partisipatif, Dana Desa.

ABSTRACT

Rifai Sulfi, 2021. *Accountability of Village Fund Management in Disadvantaged Village Clusters. Chairman of the Commission: Asrudin Hormati SE.,MSA., Ak., CA, Member of the Commission: Dr. Suwito, SE., M.Si*

The purpose of this study is (1) to find out how the implementation of village fund management in the underdeveloped village cluster in Bobane Indah village, West Patani district, (2) to determine the concept of Village Fund Management Accountability in the underdeveloped village cluster in Bobane Indah Village, West Patani District. , Central Halamahera Regency. Data collection was used by interview methods and other documents such as APBDes and APBDes realization reports. The number of informants in this study was 5 (five) informants, namely from the village apparatus and the Village financial management team, namely the Village Head, Village Secretary, Finance Head, Village Treasurer and Head of Hamlet 1 (one) Bobane Indah Village. Testing the validity of the data used with data triangulation techniques where researchers compare, try and check back on information from sources in research.

The results showed that: (1) Village Fund management was carried out by the Village Financial Management Technical Implementation team (PTPKD) Village Fund Management in Bobane Indah Village based on data obtained such as APBDes and APBDes realization reports, indicating that procedures and compliance in village financial management. the administration has met the requirements that apply normatively; (2) Village Fund management based on compliance policies with procedures has been realized; (3) the accountability of the Village Fund management based on the officers' role indicators can be said to have been realized; (4) Village Fund management accountability based on the indicators of the officers' expectations and targets can be implemented properly. On the other hand, the disciplinary behavior of village officials needs to be improved; (5) Village Fund management accountability in Bobane Indah Village based on indicators of match between targets and programs can be realized; (6) Village Fund management accountability based on indicators of budget transparency and financial accountability can make it happen; (7) Village financial management accountability based on social interaction indicators regarding the management of Village Funds in Bobane Indah Village related to the results of program decisions has been realized

Keywords: Accountability, Participatory, Village Fund.