

ABSTRAK

Peran Perangkat Desa terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Kasus Desa Sendangadi Kecamatan Mlati Kabupaten Sleman)

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Penelitian ini bertujuan untuk mengetahui peran perangkat desa pada Desa Sendangadi Kecamatan Mlati dalam akuntabilitas pengelolaan dana desa telah memadai. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah menggunakan dokumentasi dan kuesioner. Sampel dalam penelitian ini berjumlah 19 orang yang terlibat dalam akuntabilitas pengelolaan dana desa. Penelitian ini menggunakan metode analisis deskriptif kuantitatif. Hasil penelitian yang dilakukan menunjukkan bahwa peran perangkat desa dalam akuntabilitas pengelolaan dana desa dapat dikatakan sudah berperan dapat dilihat pada akuntabilitas pengelolaan dana desa. Akuntabilitas pengelolaan dana desa dimulai dari tahap perencanaan, perangkat desa melakukan musyawara untuk membahas Rencana Pembangunan Jangka Menengah Desa. Dalam pelaksanaan dana desa pengajuan pendanaan dana desa disertai dengan RAB dan bendahara desa melakukan pembayaran sesuai dengan RAB yang telah disetujui oleh sekretaris desa. Dalam penatausahaan penerimaan dan pengeluaran kas yang dilakukan oleh bendahara desa dilakukan menggunakan pembukuan yang dimasukan kedalam buku kas umum, buku pembantu pajak dan buku bank. Pelaporan dana desa mengenai dana yang digunakan dalam pertanggungjawaban perangkat desa mempertanggungjawabkan Laporan Realisasi Pelaksanaan Anggaran Pendapatan dan Belanja Desa. Laporan Realisasi Pelaksanaan APBDes desa di desa Sendangadi, walaupun dalam pelaksanaannya tugasnya masih ada perangkat desa di desa Sendangadi yang membutuhkan bantuan tenaga ahli dari Kecamatan Mlati dan bantuan sekretaris desa Sendangadi yang seharusnya dibuat oleh kaur danarta bagian keuangan saja tetapi masih meminta bantuan sekretaris desa dalam pembuatan Laporan Keuangan dalam memastikan laporan sudah sesuai atau belum. Artinya hubungan antara peran perangkat desa yang baik akan menciptakan akuntabilitas pengelolaan dana desa yang baik.

Kata kunci: Peran Perangkat Desa, Akuntabilitas Dana Desa

ABSTRACT

***The Role of Village Officials on Village Fund Management Accountability
(Case Study of Sendangadi Village, Mlati District, Sleman Regency)***

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This study aims to determine the role of village officials in Sendangadi Village, Mlati District in the accountability of village fund management has been adequate. The data collection technique used in this research is to use documentation and questionnaires. The sample in this study amounted to 19 people who are involved in the accountability of village fund management. This research uses quantitative descriptive analysis method. The results of the research conducted indicate that the role of village officials in village fund management accountability can be said to have played a role, which can be seen in the accountability of village fund management. Accountability for managing village funds starts from the planning stage, the village apparatus conducts deliberation to discuss the Village Medium-Term Development Plan. In the implementation of village funds, the application for village fund funding is accompanied by the RAB and the village treasurer makes payments in accordance with the RAB which has been approved by the village secretary. In the administration of cash receipts and disbursements carried out by the village treasurer, it is carried out using books entered into the general treasury book, tax subsidiary book and bank book. Village fund reporting regarding the funds used in the accountability of village officials is responsible for the Realization Report on the Implementation of the Village Revenue and Expenditure Budget. Report on the Realization of the Implementation of the Village Budget in Sendangadi Village, although in carrying out their duties there are still village officials in Sendangadi Village who need the assistance of experts from the Mlati Subdistrict and the assistance of the Sendangadi Village Secretary, which should be made by the Finance Department's Kaur Danarta but still asks for the Village Secretary's assistance in making Financial Statements in ensuring the report is appropriate or not. This means that the relationship between the role of good village officials will create good village fund management accountability

Keywords: *Role of the Village, the Village Fund Accountability.*