

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana peran perangkat desa pada Desa Sumpersari Kecamatan Rowokangkung dalam akuntabilitas pengelolaan dana desa. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah menggunakan dokumentasi. Subjek penelitian ini berjumlah 7 orang yang merupakan perangkat desa di Desa Sumpersari yaitu Kepala Desa, Sekretaris Desa, Bendahara Desa, Kaur Pembangunan, Kaur Umum, Kaur Pemerintahan dan Kepala Dusun. Penelitian ini menggunakan metode deskriptif dengan pendekatan kualitatif. Hasil penelitian yang dilakukan menunjukkan bahwa perangkat desa di Desa Sumpersari telah berperan dalam akuntabilitas pengelolaan dana desa dengan menjalankan tugas-tugasnya mulai dari proses perencanaan, pelaksanaan, penatausahaan, pelaporan, pertanggungjawaban, pengawasan dan pembinaan yang dijalankan sesuai tanggungjawabnya masing-masing perangkat desa di Desa Sumpersari dan telah melakukan pertanggungjawaban dengan adanya Laporan Realisasi Pelaksanaan APBDes desa Sumpersari.

Kata kunci : Peran Perangkat Desa, Akuntabilitas Pengelolaan Dana Desa



ABSTRACK

This study aims to find out how the role of village officials in Summersari Village, Rowokangkung Subdistrict, in the accountability of village fund management. The data collection technique used in this study was using documentation. The subjects of this study were 7 people who were village officials in Summersari Village, namely the Village Head, Village Secretary, Village Treasurer, Development Chief, General Affairs, Government Affairs and Hamlet Heads. This study uses a descriptive method with a qualitative approach. The results of the research conducted show that village officials in Summersari Village have played a role in the accountability of village fund management by carrying out their duties starting from the planning, implementation, administration, reporting, accountability, supervision and guidance processes carried out according to the responsibilities of each village apparatus in the village Summersari and has carried out accountability with the realization of the Summersari village budget APBD.

Keywords: Role of Village Devices, Accountability of Village Fund Management

