

ABSTRAK

Nasrayana, 2023, Analisis Terhadap Akuntabilitas Pemerintah Dalam Pengelolaan Anggaran Pendapatan Dan Belanja Desa (Apbdes) Di Desa Darubiah Kecamatan Bonto Bahari Kabupaten Bulukumba. Skripsi Program Studi Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing I Bapak Ansyarif Khalid dan Pembimbing II Ibu Saida Said

Penelitian ini bertujuan untuk mengetahui Pengelolaan anggaran Pendapatan dan belanja desa dana serta peran perangkat desa di desa Darubiah kabupaten Bulukumba. Jenis penelitian ini adalah deskriptif kualitatif. Data yang diolah adalah ringkasan untuk mengetahui peran perangkat desa dalam akuntabilitas pengelolaan dana desa pada desa darubiah Kabupaten Bulukumba. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah wawancara dan dokumentasi sedangkan teknik analisis data yang dilakukan pada penelitian ini dengan cara menganalisis secara sistematis. Perangkat desa sudah berperan dalam akuntabilitas pengelolaan dana desa di desa Darubiah Kabupaten Bulukumba, Tetapi yang banyak berperan hanya sekretaris desa dan kepala desa serta bendahara karena masih kurangnya pengetahuan perangkat desa lainnya tentang pengelola dana desa. Perangkat desa harus lebih meningkatkan pengetahuannya dalam hal pengelolaan dana desa khususnya mengenai pelaksanaan, pelaporan dan pertanggungjawaban yang masih minim dalam hal perangkuman data pendapatan dan belanja dana desa.

KATA KUNCI : *Akuntabilitas, Anggaran Pendapatan, Belanja desa.*

ABSTRACT

Nasrayana, 2023, *Analysis of Government Accountability in Management of the Village Revenue and Expenditure Budget (Apbdes) in Darubiah Village, Bonto Bahari District, Bulukumba Regency. Thesis Management Study Program, Faculty of Economics and Business, Muhammadiyah University Makassar. Supervised by Advisor I Mr. Ansyarif Khalid and Supervisor II Ms. Saida Said*

This study aims to determine the management of the village revenue and expenditure budget and the role of village officials in Darubiah village, Bulukumba district. This type of research is descriptive qualitative. The data processed is a summary to determine the role of village officials in accountability for managing village funds in Darubiah Village, Bulukumba Regency. Data collection techniques used in this study were interviews and documentation while data analysis techniques were carried out in this study by means of systematic analysis. Village officials have played a role in accountability for the management of village funds in Darubiah village, Bulukumba Regency. However, only the village secretary and village head and treasurer have played a large role because there is still a lack of knowledge of other village officials about managing village funds. Village officials must further increase their knowledge in terms of managing village funds, especially regarding implementation, reporting and accountability which are still minimal in terms of summarizing village fund income and expenditure data.

KEY WORDS: *Accountability, Income Budget, Village spending.*