

ABSTRACT

Ahmad Heriawan 2023, Accountability for Management of Village Fund Allocations in Tugondeng Village, Herlang District, Bulukumba Regency.
(supervised by Muhlis Madani, Muhammad Amril Pratama Putra)

This research aims to determine the transparency and accountability of planning, implementation, accountability and supervision of ADD in Tugondeng Village, Herlang District, Bulukumba Regency. The type of research used is qualitative. The data collection technique used was observation, interviews with a number of informants.

The results of this research are Accountability of Village Fund Allocation Management in; 1) ADD planning in Tugondeng Village has been implemented in accordance with the principle of transparent participation for learning to village communities in order to realize village community empowerment. 2) The implementation of ADD in Tugondeng Village has implemented the principle of transparency because from the planning process, implementation to accountability it always involves elements of society including the Village Consultative Body, Village Community Consultative Body, and community leaders. 3) Accountability for ADD in Tugondeng Village is integrated with accountability APBDes. Technically and responsibly, it is quite good. 4) ADD financial supervision in Tugondeng Village, the village head has carried out his duties well. BPD supervision of ADD financial management has been carried out as closely as possible in accordance with the main tasks and functions of BPD which are characterized by the development of village infrastructure sourced from ADD.

Keywords: Accountability, Management, Village Funds

ABSTRAK

Ahmad Heriawan 2023, Akuntabilitas Pengelolaan Alokasi Dana Desa Di Desa Tugondeng Kecamatan Herlang Kabupaten Bulukumba. (dibimbing oleh Muhlis Madani, Muhammad Amril Pratama Putra)

Penelitian ini bertujuan untuk mengetahui transparansi dan akuntabilitas perencanaan, pelaksanaan, pertanggungjawaban, dan pengawasan ADD di Desa Tugondeng Kecamatan Herlang Kabupaten Bulukumba. Jenis penelitian yang digunakan kualitatif. Teknik pengumpulan data yang digunakan adalah observasi, wawancara terhadap sejumlah informan.

Hasil penelitian ini yaitu Akuntabilitas Pengelolaan Alokasi Dana Desa pada; 1) Perencanaan ADD di Desa Tugondeng sudah dilaksanakan sesuai dengan prinsip partisipasi transparansi guna pembelajaran kepada masyarakat desa dalam rangka mewujudkan pemberdayaan masyarakat desa. 2) Pelaksanaan ADD di Desa Tugondeng sudah melaksanakan prinsip transparansi karena dari proses perencanaan, pelaksanaan sampai dengan pertanggungjawaban selalu melibatkan unsur-unsur masyarakat termasuk Badan Permusyawaratan Desa, Lembaga Permusyawaratan Masyarakat Desa, dan tokoh masyarakat.3) Pertanggungjawaban ADD di desa tugondeng terintegrasi dengan pertanggungjawaban APBDes. Secara teknis maupun pertanggungjawaban sudah cukup baik.4) Pengawasan Keuangan ADD di Desa Tugondeng kepala desa sudah menjalankan tugasnya dengan baik. Pengawasan BPD terhadap pengelolaan keuangan ADD telah dilaksanakan dengan semaksimal mungkin sesuai dengan tugas pokok dan fungsi dari BPD yang ditandai dengan pembangunan infrastruktur desa yang bersumber dari ADD.

Kata Kunci: Akuntabilitas, Pengelolaan, Dana Desa