

ABSTRAK

Muchtar. Akuntabilitas Politik Anggaran Dana Desa di Desa Tampo Kecamatan Anggeraja Kabupaten Enrekang (Studi Kasus Belanja Pembangunan Desa). (Dibimbing Oleh Abdul Mahsyardan Handam)

Penelitian ini bertujuan untuk mengetahui bagaimana aktivitas proses penerapan akuntabilitas desa dalam pembangunan desa di Desa Tampo Kecamatan Anggeraja Kabupaten Enrekang termasuk dari segi bagaimana kualitas sumber daya manusia dan prasarana dalam pengembangan sistem akuntabilitas Desa di Desa Tampo Kecamatan Anggeraja Kabupaten Enrekang. Jenis penelitian yang digunakan adalah deskriptif kualitatif dimana semua data di peroleh melalui observasi, wawancara, dan dokumentasi. Sedangkan informan dalam penelitian ini sebanyak lima orang yang terdiri dari Kepala Desa Tampo, Sekretaris Desa Tampo, Staf Kantor Desa Tampo, tokoh masyarakat Desa Tampo, dan Masyarakat Desa Tampo.

Hasil penelitian menunjukkan bahwa proses penerapan sistem akuntabilitas desa di Desa Tampo masih belum maksimal. Hal tersebut dipicu oleh faktor seperti teknologi, struktur dan lingkungan. Terutama pada faktor teknologi dan faktor lingkungan. Ditinjau pada faktor teknologi, bisa dikatakan masyarakat Desa Tampo terbagi dalam dua sisi yaitu masyarakat yang modern dan masyarakat yang masih dalam tahap transisi. Sedangkan faktor lingkungan, berhubungan dengan faktor teknologi tadi masyarakat di desa Tampo masih banyak yang belum bisa mengikuti perkembangan teknologi zaman sekarang. Dan itu perlu ditingkatkan lagi seperti mengadakan pelatihan kepada masyarakat begitu juga pegawai atau staf kantor Desa Tampo. Profesional masih perlu ditingkatkan oleh pemerintah termasuk staf-staf kantor Desa Tampo Kecamatan Anggeraja Kabupaten Enrekang dengan memberikan pelatihan yang sesuai dengan fokus kerja masing-masing dan menempatkan pegawai sesuai dengan keahlian dan kemampuan yang di miliki.

Kata kunci : Akuntabilitas Politik, Anggaran Dana Desa.

ABSTRACT

Muchtar. Political Accountability of Village Fund Budgets in Tampo Village, Anggeraja Sub-District, Enrekang District (Village Development Shopping Case Study). (Guided by Abdul Mahsyar and Handam)

This study aims to determine how the process of implementing village accountability in village development in Tampo Village, Anggeraja Subdistrict, Enrekang District is included in terms of how the quality of human resources and infrastructure is in the development of a village accounting system in Tampo Village, Anggeraja District, Enrekang District. The type of research used is qualitative descriptive where all data is obtained through observation, interviews, and documentation. While the informants in this study were five people consisting of Tampo Village Chief, Tampo Village Secretary, Tampo Village Office Staff, Tampo Village community leaders, and Tampo Village Community.

The results showed that the process of implementing the village accountability system in Tampo Village was still not optimal. This is triggered by factors such as technology, structure and environment. Especially on technological factors and environmental factors. In terms of technological factors, it can be said that the Tampo Village community is divided into two sides, namely the people who are modern and the people who are still in the transition stage. Whereas environmental factors, related to technological factors, there are still many people in the village of Tampo who have not been able to keep up with today's technological developments. And it needs to be improved again, such as holding training for the community as well as employees or staff of Tampo Village offices. Professionals still need to be improved by the government including the staff of the Tampo Village office in Anggeraja District, Enrekang District by providing training that is in accordance with the focus of their respective work and placing employees according to their skills and abilities.

Keywords: *Political Accountability, Village Fund Budget.*