

ABSTRACT

Dewi Rohmatul Umma, Accountability for Village Fund Management During the Covid-19 Pandemic in an Effort to Accelerate the Achievement of Village Sustainable Development Goals (SDGs Village) in 2021 a case study in West Palimanan Village, Gempol District, Cirebon Regency. Under the guidance of Dr. Ardi Hamzah, S.E., M.Sc., Ak.

This research was conducted to determine the Accountability of Village Fund Management During the Covid - 19 Pandemic in Efforts to Accelerate the Achievement of Village Sustainable Development Goals (SDGs Desa) in 2021 case study in Palimanan Barat Village, Gempol District, Cirebon Regency. By using descriptive qualitative case study research methods.

The informants in this study were 12 informants consisting of village heads, village secretaries, treasurers, BPD, head of government, head of e-bang, head of social welfare, 3 communities, and 2 native BLT recipient communities in West Palimanan village. The type of data used is primary and secondary data. This study uses data collection techniques such as literature studies, interviews, observation, documentation to obtain in-depth and detailed information regarding the Accountability of Village Fund Management During the Covid - 19 Pandemic in Efforts to Accelerate the Achievement of Village Sustainable Development Goals (SDGs Desa) and in this study analysis techniques the data used is a case study. The validity technique uses data triangulation.

The results of the discussion that has been described show that in an effort to achieve acceleration of the Village SDGs in the 2021 fiscal year, the West Palimanan Village government has planned and implemented various programs that refer to the 18 main objectives of the Village SDGs. Assessment of the effectiveness of implementation based on the success rate of completing the SDGs programs in West Palimanan Village is fully implemented and running well and according to plan. In an effort to accelerate sustainable development or SDGs. Accountability for financial management in West Palimanan Village has been accountable starting from the planning stage which is in accordance with the rules, the implementation stage which has carried out appropriate and labor-intensive procedures, the good administration and reporting stage and the minimum risk of errors, and the accountability stage which has implemented the principle of openness, then it can be concluded that the financial management carried out by the West Palimanan village government is accountable. However, some improvements are also needed, such as local potential and identity by conducting coaching and training so that it is able to create a West Palimanan Village that has character and is responsive to progress.

Keywords: Accountability, Village Fund Management, Village SDGs

ABSTRAK

Dewi Rohmatul Umma, Akuntabilitas Pengelolaan Dana Desa Pada Masa Pandemi Covid - 19 Dalam Upaya Percepatan Pencapaian Sustainable Development Goals Desa (SDGs Desa) Tahun 2021 studi kasus pada Desa Palimanan Barat Kecamatan Gempol Kabupaten Cirebon. Di bawah bimbingan Dr. Ardi Hamzah, S.E., M.Si., Ak.

Penelitian ini dilakukan untuk mengetahui Akuntabilitas Pengelolaan Dana Desa Pada Masa Pandemi Covid - 19 Dalam Upaya Percepatan Pencapaian Sustainable Development Goals Desa (SDGs Desa) Tahun 2021 studi kasus pada Desa Palimanan Barat Kecamatan Gempol Kabupaten Cirebon. Dengan menggunakan metode penelitian Deskriptif kualitatif studi kasus.

Informan yang ada didalam penelitian ini sebanyak 12 informan yang terdiri dari kepala desa, sekertaris desa, bendahara, BPD, kasi pemerintahan, kasi ekbang, kasi kesra, 3 masyarakat, dan 2 masyarakat penerima BLT asli desa Palimanan Barat. Jenis data yang digunakan adalah data primer dan sekunder. Penelitian ini menggunakan teknik pengumpulan data studi literatur, wawancara, observasi, dokumentasi untuk memperoleh informasi yang mendalam dan mendetail terkait Akuntabilitas Pengelolaan Dana Desa Pada Masa Pandemi Covid - 19 Dalam Upaya Percepatan Pencapaian Sustainable Development Goals Desa (SDGs Desa) dan dalam penelitian ini teknik analisis data yang digunakan yaitu studi kasus. Teknik keabsahan menggunakan Triangulasi Data.

Hasil dari pembahasan yang telah diuraikan menunjukan bahwa dalam upaya mencapai percepatan SDGs Desa pada tahun anggaran 2021, pemerintah Desa Palimanan Barat sudah merencanakan dan melaksanakan berbagai program yang sudah mengacu pada 18 tujuan utama SDGs Desa. Penilaian atas efektivitas pelaksanaan berdasarkan tingkat keberhasilan penyelesaian program - program SDGs Desa Palimanan Barat secara penuh terlaksana dan berjalan dengan baik serta sesuai dengan yang direncanakan. Dalam upaya percepatan pembangunan berkelanjutan atau SDGs. Akuntabilitas pengelolaan keuangan Desa Palimanan Barat sudah akuntabel dimulai dari tahap perencanaan yang sudah sesuai aturan, tahap pelaksanaan yang sudah menjalankan prosedur yang tepat dan padat karya, tahap penatausahaan dan pelaporan yang baik dan minimum resiko kesalahan, dan tahap pertanggungjawaban yang sudah menerapkan prinsip keterbukaan, maka dapat disimpulkan pengelolaan keuangan yang dilakukan pemerintah desa Palimanan Barat sudah akuntabel. Namun perlu juga beberapa peningkatan seperti potensi dan identitas lokal dengan melakukan pembinaan dan pelatihan sehingga mampu mewujudkan Desa Palimanan Barat yang berkarakter dan responsif terhadap kemajuan.

Kata Kunci: Akuntabilitas, Pengelolaan Dana Desa, SDGs Desa