

ABSTRACT

Siti Munaweroh, 180221100057, Accountability Of Village Fund Management In Sobih Village Government, Under the guidance of Dr. Rahmat Zuhdi, S.E., S.E., CA., Ak., QIA., CPA.

This study aims to investigate how the accountability of village fund management in the government of sobih village. This research uses a qualitative descriptive approach by conducting interviews with Sobih village officials. Based on this information, the results showed that Sobih Village has implemented the principle of financial management accountability in accordance with Permendesa No. 20 of 2018 by fulfilling the process of planning, receiving, recording, reporting, and accountability for the use of budgets prepared in a participatory and transparent manner through a bank account mechanism and the SISKEUDUS application system. This is done by carrying out budget receipts and expenditures through bank accounts, recording in general cash books and applications, reporting budget realization and activities through combined reports, and reporting accountability to related parties.

Keywords: Accountability, Village Fund Management, Village Government

ABSTRAK

Siti Munaweroh, 180221100057, Akuntabilitas Pengelolaan Dana Desa Pada Pemerintah Desa Sobih. Dibawah bimbingan Dr. Rahmat Zuhdi, S.E., S.E., CA., Ak., QIA., CPA.

Penelitian ini bertujuan untuk menyelidiki bagaimana akuntabilitas pengelolaan dana desa pada pemerintah desa sobih. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan melakukan wawancara kepada para perangkat desa sobih. Berdasarkan informasi tersebut hasil penelitian menunjukkan bahwa Desa Sobih telah melaksanakan prinsip akuntabilitas pengelolaan keuangan sesuai Permendesa No. 20 tahun 2018 dengan memenuhi proses perencanaan, penerimaan, pencatatan, pelaporan, dan pertanggungjawaban penggunaan anggaran yang disusun secara partisipatif dan transparan melalui mekanisme rekening bank serta sistem aplikasi SISKEUDUS. Hal tersebut dilakukan dengan melaksanakan penerimaan dan pengeluaran anggaran melalui rekening bank, mencatat dalam buku kas umum dan aplikasi, melaporkan realisasi anggaran dan kegiatan melalui laporan gabungan, serta melaporkan pertanggungjawaban kepada pihak terkait.

Kata Kunci: Akuntabilitas, Pengelolaan Dana Desa, Pemerintah Desa