

ABSTRAK

Skripsi yang berjudul "Akuntabilitas dan Transparansi Pemerintah Desa dalam Pengelolaan Keuangan Desa Berdasarkan Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 di Desa Dlururejo Kecamatan Jaticalen Kabupaten Nganjuk" ini ditulis oleh Dhoni Arianti Sonah, NIM. 12403183053 dengan pembimbing Dyah Pravitasari, S.E., M.S.A.

Pemerintah desa merupakan lembaga pemerintah yang bertugas mengelola wilayah pedesaan, yang sekarang mengalami perkembangan dikarenakan terdapat alokasi dana yang nilainya cukup besar disetiap tahun. Dana tersebut di kelola melalui beberapa tahap dimulai pada perencanaan, pelaksanaan, penatausahaan, pelaporan serta pertanggungjawaban. Pemerintah Desa Dlururejo pada mengelola dana desa melakukan Siskeudes yang berpedoman pada Permendagri No.20 Tahun 2018 supaya sama pada asas akuntabilitas serta transparansi.

Penelitian ini memfokuskan pada Pengelolaan Keuangan Desa Dlururejo berdasar pada Permendagri Nomor 20 Tahun 2018 dengan pengimplementasian Sistem Keuangan Desa (Siskeudes) melewati beberapa tahapan yakni (1) tahapan perencanaan pada tata kelola dana desa. (2) tahapan pelaksanaan pada tata kelola dana desa. (3) tahapan penatausahaan pada tata kelola dana desa. (4) tahapan pelaporan pada tata kelola dana desa. (5) tahapan pertanggungjawaban pada tata kelola dana desa.

Metode yang dipergunakan pada penelitian ini yaitu pendekatan kualitatif berjenis penelitian fenomenologi. Adapun jenis data pada penelitian dibagi jadi 2 yaitu data primer serta sekunder. Data primer didapatkan dengan melakukan observasi serta wawancara dilokasi penelitian. Sementara data sekunder didapatkan dari dokumen-dokumen yang berupa Profil Desa serta Peraturan Kepala Desa. Teknik dalam mengumpulkan data didapatkan melalui observasi, wawancara serta dokumentasi. Adapun narasumber pada penelitian ini yakni Aparatur Desa (Kepala Desa, Plt. Sekdes, Kaur keuangan, dan operator desa), BPD dan tokoh masyarakat.

Hasil yang didapatkan pada penelitian ini disimpulkan bahwa (1) Pada tahapan perencanaan tata kelola dana desa ada keterbukan pemerintah desa pada masyarakat berupa menyampaikan APB Desa pada masyarakat sesudah APB Desa selesai di susun. (2) tahapan pelaksanaan tata kelola dana desa ada asas akuntabel pemerintah desa yakni melakukan anggaran yang sudah di susun ditahap sebelumnya. (3) tahapan penatausahaan dana desa operator desa memiliki tugas menyusun pencairan dana serta surat pertanggungjawaban pada Siskeudes berdasar SPP yang sudah di ajukan. (4) ditahap pelaporan tata kelola dana desa, Kepala Desa menyampaikan laporan terlaksannya APB Desa dibulan Juli. (5) tahapan pertanggungjawaban, Kepala Desa menyampaikan laporan pertanggungjawaban APB Desa pada Bupati serta masyarakat diakhir tahunnya.

Kata kunci : Akuntabilitas, Transparansi, Pengelolaan Keuangan Desa

ABSTRACT

The thesis entitled "Accountability and Transparency of Village Government in Village Financial Management Based on Minister of Home Affairs Regulation Number 20 of 2018 in Dlururejo Village, Jatikalen District, Nganjuk Regency" was written by Dhoni Arianti Sonah, NIM. 12403183053 and with guide Dyah Pravitasari, S.E., M.S.A.

The village government is a government institution whose task is to manage rural areas. Rural areas are currently experiencing development due to the allocation of quite large funds every year. The village funds are managed through several stages ranging from planning, implementation, administration, reporting and accountability. The Dlururejo Village Government in village financial management implements Siskeudes with reference to Permendagri Number 20 of 2018 to comply with the principles of accountability and transparency.

This research focuses on the Financial Management of Dlururejo Village based on Permendagri Number 20 of 2018 by implementing the Village Financial System (Siskeudes) through several stages, namely (1) the planning stages in village financial management. (2) the stages of implementation in village financial management. (3) the administrative stages in village financial management. (4) the stages of reporting in village financial management. (5) the stages of accountability in village financial management.

The method used in this research is a qualitative approach with the type of phenomenological research. The types of data in this study are divided into 2 (two), primary data and secondary data. Primary data were obtained by researchers by conducting observations and interviews at the research site. While secondary data was obtained by researchers from documents in the form of Village Profiles and Village Head Regulations. Data collection techniques were obtained by observation, interviews and documentation. The resource persons in this study were the Village Apparatus (Village Head, Plt. Sekdes, Head of Finance, and Village Operator), BPD and community leaders.

The results obtained from this study concluded that (1) At the planning stage of village financial management there was transparency of the village government to the village community in the form of submitting the APB-Des to the community after the APB-Des was completed. (2) At the stage of implementing village financial management, there is a principle of accountability for the village government, namely realizing the budget that has been prepared in the previous stage. (3) At the village financial administration stage, the village operator is tasked with making the disbursement of funds and a letter of accountability at the Siskeudes based on the proposed SPP. (4) At the reporting stage of village financial management, the Village Head submits a report on the realization of the APB-Des in July. (5) At the accountability stage, the Village Head submits the APB-Des accountability report to the Regent and the community at the end of the year.

Keywords : Accountability, Transparency, Village Financial Management