

ABSTRACT

Accountability is the obligation to report and be responsible for the success or failure of the organization's mission in achieving the results that have been set. This study aims to find out how the accountability of village fund management to improve the welfare of the community in Pandanblole Village, Ploso District, Jombang Regency. The method of data collection is done by observation, interviews and documentation. Data analysis using qualitative descriptive methods. The research subjects consisted of the village head, secretary, treasurer, BPD chairman, community leaders, and the Pandanblole Village community. The results of the study show that the accountability of village fund management has been running well according to Permendagri Number 20 Year 2018 and Permendes Number 19 Year 2017. The planning stage is still a physical development orientation. The implementation phase is carried out by the implementing team that development and empowerment are in accordance with the standards. The administration stage of all financial activities has been carried out effectively by the treasurer. The reporting stage of the village head reports the budget realization to the Bupati through the Camat. The stage of accountability of the village head is responsible for using the budget to the community, namely 70% development and 30% community empowerment.

Keywords: *Accountability, Management, Village Funds*

ABSTRAK

Akuntabilitas merupakan kewajiban melaporkan dan bertanggung jawab atas keberhasilan atau kegagalan pelaksanaan misi organisasi dalam mencapai hasil yang telah ditetapkan. Penelitian ini bertujuan untuk mengetahui bagaimana akuntabilitas pengelolaan dana desa untuk meningkatkan kesejahteraan masyarakat di Desa Pandanblele Kecamatan Ploso Kabupaten Jombang. Metode pengumpulan data dilakukan dengan observasi, wawancara dan dokumentasi. Analisis data menggunakan metode deskriptif kualitatif. Subyek penelitian terdiri dari kepala desa, sekertaris, bendahara, ketua BPD, tokoh masyarakat, dan masyarakat Desa Pandanblele. Hasil penelitian menunjukkan bahwa akuntabilitas pengelolaan dana desa sudah berjalan baik sesuai Permendagri Nomor 20 Tahun 2018 dan Permendes Nomor 19 Tahun 2017. Tahap perencanaan masih orientasi pembangunan fisik. Tahap pelaksanaan dilaksanakan tim pelaksana kegiatan bahwa pembangunan dan pemberdayaan sesuai standar. Tahap penatausahaan seluruh kegiatan keuangan telah dilakukan bendahara dengan efektif. Tahap pelaporan kepala desa melaporkan realisasi anggaran kepada Bupati melalui Camat. Tahap pertanggungjawaban kepala desa bertanggungjawab atas penggunaan anggaran kepada masyarakat yaitu 70% pembangunan dan 30% pemberdayaan masyarakat.

Kata Kunci: Akuntabilitas, Pengelolaan, Dana Desa