

ABSTRACT

This study aims to determine the effect of the competence of village fund managers and the internal control system on the accountability of village fund management. The accountability of village fund management is carried out based on the principles of village financial management according to Permendagri No. 113 of 2014 which includes planning, implementation, administration, reporting and accountability. This research was conducted in Beo Rahong Village, Ruteng District, Manggarai Regency. with the source of information is the Beo Rahong Village Government. This research uses qualitative methods with descriptive methods.

The result of this research is that the competence of village fund managers and the internal control system on the accountability of village fund management in Beo Rahong Village, Ruteng District, Manggarai Regency has been implemented based on the principles of village financial management according to Permendagri No . 113 of 2014. Meanwhile, in managing village funds for competence the manager of village funds and the internal control system of the Beo Rahong Village Government are in accordance with the rules that have been set.

Keywords: Competence, Internal Control System, Accountability.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi pengelola dana desa dan sistem pengendalian intern terhadap akuntabilitas pengelolaan dana desa. akuntabilitas pengelolaan dana desa dilakukan berdasarkan prinsip-prinsip pengelolaan keuangan desa menurut Permendagri Nomor 113 Tahun 2014 yang meliputi perencanaan, pelaksanaan, penatausahaan, pelaporan serta pertanggungjawaban. penelitian ini dilaksanakan di Desa Beo Rahong Kecamatan Ruteng Kabupaten Manggarai. dengan sumber informasi ialah Pemerintah Desa Beo Rahong. penelitian ini menggunakan metode kualitatif dengan metode deskriptif.

Hasil dari penelitian ini ialah dimana kompetensi pengelola dana desa dan sistem pengendalian intern terhadap akuntabilitas pengelolaan dana desa di Desa Beo Rahong Kecamatan Ruteng Kabupaten Manggarai telah dilaksanakan berdasarkan prinsip-prinsip pengelolaan keuangan desa menurut Permendagri Nomor 113 tahun 2014. Sedangkan dalam mengelola dana desa untuk kompetensi pengelola dana desa dan sistem pengendalian intern Pemerintah Desa Beo Rahong telah sesuai dengan aturan yang telah ditetapkan.

Kata kunci : Kompetensi, Sistem pengendalian Intern, Akuntabilitas.