

**ANALISIS AKUNTABILITAS PENGELOLAAN DANA DESA  
(STUDI KASUS PADA DESA LELA, DESA NITA, DAN  
DESA NELLE URUNG DI KABUPATEN SIKKA)**

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**INTISARI**

Tujuan penelitian ini ialah menganalisis akuntabilitas pengelolaan Dana Desa di Desa Lela, Desa Nita, dan Desa Nelle Urung di Kabupaten Sikka serta faktor-faktor penghambat akuntabilitas pengelolaan Dana Desa oleh pemerintah desa. Metode penelitian yang digunakan adalah studi kasus. Pengumpulan data dilakukan dengan wawancara dan dokumentasi.

Hasil penelitian menunjukkan bahwa akuntabilitas pada pengelolaan Dana Desa di Desa Lela, Desa Nita, dan Desa Nelle Urung belum sepenuhnya diterapkan oleh ketiga pemerintah desa tersebut. Faktor-faktor penghambat akuntabilitas pengelolaan Dana Desa adalah lemahnya kapasitas sumber daya perangkat desa dan rendahnya atensi perangkat desa terhadap penyelesaian pekerjaan.

**Kata kunci:** akuntabilitas, dana desa, pengelolaan dana desa

**ACCOUNTABILITY ANALYSIS OF VILLAGE FUND  
MANAGEMENT  
(A CASE STUDY IN LELA VILLAGE, NITA VILLAGE,  
AND NELLE URUNG VILLAGE IN SIKKA DISTRICT)**

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***ABSTRACT***

*This study aims to analyze the accountability of Village Fund management in Lela Village, Nita Village, and Nelle Urung Village in Sikka Regency as well as the factors inhibiting the accountability of Village Fund management by the village government. The research method used was a case study. Data collection was conducted through in-depth interviews with stakeholders in Village Fund management and documentation. Subsequently, the collected data were meticulously analyzed to draw conclusions that address the research questions.*

*The results showed that accountability in the management of the Village Fund in Lela Village, Nita Village, and Nelle Urung Village has not been fully implemented by the governments of the three villages. Factors inhibiting the accountability of Village Fund management were the weak resource capacity of village officials and the low attention of village officials to work completion.*

***Keywords:*** *accountability, village fund, village fund management*