

Analisis Pertanggungjawaban Dana Desa di Kabupaten Purworejo

Intisari

Penelitian ini bertujuan untuk mengeksplorasi pelaksanaan pertanggungjawaban dana desa di Kabupaten Purworejo, mengidentifikasi permasalahan yang terjadi, dan mencari solusi atas permasalahan tersebut. Penelitian ini dilakukan dengan metode penelitian kualitatif dengan pendekatan studi kasus. Pengumpulan data dilakukan melalui wawancara, analisis dokumen, dan observasi langsung. Penelitian dilaksanakan di tiga desa di Kabupaten Purworejo, yaitu Desa Soko Agung, Desa Krandegan, dan Desa Harjobinangun. Hasil penelitian menunjukkan bahwa pertanggungjawaban dana desa di Kabupaten Purworejo tahun 2016 dan 2017 belum berjalan dengan baik. Terdapat beberapa permasalahan dalam pertanggungjawaban dana desa di Kabupaten Purworejo, di antaranya yaitu: penyampaian laporan ke Bupati Purworejo terlambat, pengisian laporan di aplikasi OMSPAN terlambat, alur penyusunan laporan belum sesuai ketentuan, penyampaian pertanggungjawaban ke masyarakat belum sesuai ketentuan, laporan tidak didukung bukti pengeluaran yang sesuai, data antar laporan berbeda, dan laporan tidak sesuai dengan RAB. Permasalahan-permasalahan yang terjadi dalam pertanggungjawaban dana desa di Kabupaten Purworejo tersebut disebabkan oleh: kurangnya kapasitas SDM perangkat desa, tingginya beban kerja desa, kurangnya tertib administrasi, pendampingan dan pelatihan belum berjalan efektif, kendala penggunaan aplikasi, keterlambatan pelaksanaan kegiatan dan kendala aturan.

Kata kunci : Dana Desa, Pertanggungjawaban, Studi Kasus

Analysis of Village Funds Accountability in Purworejo Regency

Abstract

The objective of this study was to explore the implementation of village funds accountability in Purworejo Regency, identify the issues that occur, and find a solution to the problem. This study used a qualitative research method with a case study approach. All the data in this report are collected through interviews, document analysis, and direct observation. The research was conducted in three villages in Purworejo Regency, which are Soko Agung, Krandegan, and Harjobinangun. The results of the research indicate that the implementation of village funds accountability in Purworejo Regency in 2016 and 2017 has not been conducted well. There were several issues emerged, such as: tardy submission of the reports to Purworejo Regent, tardy in filing online report application, the flow of report which is not compliant with existing regulations, unreliable public accountability report, absence of report evidence, inconsistency of report data, and reports which do not comply with the budget plan (RAB). The problems that appear in village funds accountability in Purworejo Regency are caused by: inadequate capability of human resources, extensive village workload, lack of administration discipline, ineffective coaching and training, application usage constraints, delays in implementation of activities, and regulation obstacles.

Keywords: Village Funds, Accountability, Case Study