

ANALISIS IMPLEMENTASI AKUNTABILITAS PENGELOLAAN DANA DESA DI KABUPATEN TOLITOLI

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INTISARI

Tujuan penelitian ini ialah menganalisis implementasi akuntabilitas pengelolaan dana desa di Kabupaten Tolitoli, kendala yang dihadapi dalam penerapannya, dan penyebab kendala tersebut. Metode penelitian yang digunakan ialah studi kasus jamak. Pengumpulan data dilakukan dengan wawancara dan dokumentasi. Penelitian dilaksanakan di lima desa di Kecamatan Dondo, Kabupaten Tolitoli, yaitu, Desa Bambapun, Desa Betengon, Desa Lais, Desa Malala, dan Desa Ogasang.

Hasil penelitian menunjukkan bahwa akuntabilitas pada pengelolaan dana desa di Kabupaten Tolitoli belum berjalan dengan baik. Kendala-kendala yang dihadapi adalah terlambatnya penetapan APBDes dan transparansi penggunaan dana desa kepada masyarakat belum sepenuhnya diterapkan dengan baik. Penyebab munculnya kendala-kendala tersebut, yakni, terlambatnya regulasi yang dikeluarkan pemerintah kabupaten terkait besaran dana desa yang akan diterima masing-masing desa, beban kerja yang tinggi, dan kurangnya minat masyarakat terkait informasi penggunaan dana desa.

Kata kunci: akuntabilitas, dana desa, pengelolaan keuangan desa

ANALYZING THE IMPLEMENTATION OF VILLAGE FUND ACCOUNTABILITY OF TOLITOLI REGENCY

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ABSTRACT

This research analyzed the implementation of village fund accountability in Tolitoli District. It also analyzed the obstacles in its implementation and the causes of the obstacles. The research method was a multiple case study. Data were collected using interviews and documentations. The research was conducted in five villages in Dondo District, Tolitoli Regency, namely Bambapun Village, Betengon Village, Lais Village, Malala Village, and Ogogasang Village.

The results showed that the accountability of village fund management in Tolitoli Regency has not yet been well implemented. The obstacles were late budgeting of the village budget (APBDes) and the transparency of the village fund for the community which has not been fully properly implemented. These obstacles were caused by delayed regulations issued by the regency administration regarding the amount of village funds to be received by each village, high workload, and the people's lack interest in information on the use of village fund.

Key words: *accountability, village funds, village finance's managements*