

MASYARAKAT DALAM MENCEGAH PENYELEWENGAN di DESA

AMBARKETAWANG TAHUN ANGGARAN 2020

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INTISARI

Penelitian ini bertujuan untuk mengetahui akuntabilitas pengelolaan dana desa melalui pelaporan kepada masyarakat beserta efektivitasnya dalam mencegah penyelewengan di Desa Ambarketawang pada tahun anggaran 2020.

Penelitian dalam penulisan hukum ini berjenis Normatif-Empiris dan memiliki sifat deskriptif. Penelitian berjenis normatif dilakukan dengan menggunakan bahan pustaka yang terdiri atas data primer dan data sekunder. Sedangkan penelitian berjenis empiris dilakukan dengan wawancara kepada Sekretaris Desa Ambarketawang mewakili Pemerintah Desa Ambarketawang selaku pihak pengelola dana desa, Kepala Dukuh Bodeh selaku perwakilan masyarakat, Kepala Dukuh Mejing Lor selaku perwakilan masyarakat, Kepala BPKal selaku salah satu unsur pengawas pengelolaan dan desa, Kepala LPMK selaku perwakilan masyarakat dan Asisten Ombudsman RI Perwakilan D.I.Yogyakarta mewakili Ombudsman RI Perwakilan D.I. Yogyakarta selaku narasumber. Data primer dan data sekunder yang telah diperoleh, kemudian dihubungkan dan dianalisis secara kualitatif, dihubungkan dengan teori Hukum Administrasi Negara, khususnya mengenai akuntabilitas dan efektivitas dari sebuah kebijakan publik.

Berdasarkan penelitian yang telah dilakukan oleh Penulis diperoleh hasil sebagai berikut : **Pertama**, bahwa tingkat akuntabilitas pengelolaan Dana Desa di Ambarketawang cukup baik dan terpenuhi dengan adanya pelaporan dana desa kepada masyarakat karena telah memenuhi dimensi-dimensi akuntabilitas. **Kedua**, efektivitas pelaporan Dana Desa kepada Masyarakat di Desa Ambarketawang sudah cukup terpenuhi mengingat aspek-aspek yang digunakan untuk menilai efektivitasnya juga semuanya telah terpenuhi. Hanya saja yang masih perlu ditingkatkan lagi adalah aspek efisiensi dimana Pemerintah Desa Ambarketawang masih perlu untuk meningkatkan respon dan kepedulian masyarakat dengan Laporan Dana Desa itu.

Kata Kunci : Pengelolaan Dana Desa, Akuntabilitas, Efektivitas, Desa Ambarketawang

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**ANALYSIS OF THE EFFECTIVENESS OF REPORTING VILLAGE FUND
MANAGEMENT TO THE COMMUNITY IN PREVENTING ABUSE IN
AMBARKETAWANG VILLAGE FOR THE 2020 FISCAL YEAR**

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ABSTRACT

This study aims to determine the accountability of village fund management through reporting to the community and their effectiveness in preventing fraud in Ambarketawang Village in the 2020 fiscal year.

The research in writing this law is normative-empirical and has a descriptive nature. The normative type of research was carried out using library materials consisting of primary data and secondary data. While the empirical type of research was conducted by interviewing the Ambarketawang Village Secretary representing the Ambarketawang Village Government as the village fund manager, the Head of Dukuh Bodeh as a community representative, the Head of Mejing Lor Hamlet as a community representative, the Head of BPKal as one of the elements of village and management supervisors, the Head of LPMK as community representatives and Assistant Ombudsman RI Representative DIYogyakarta representing Ombudsman RI Representative DI Yogyakarta as the resource person. The primary data and secondary data that have been obtained are then linked and analyzed qualitatively, linked to the theory of State Administrative Law, particularly regarding the accountability and effectiveness of a public policy.

Based on the research that has been done by the author, the following results are obtained: First, that the level of accountability in the management of Village Funds in Ambarketawang is quite good and is fulfilled by reporting village funds to the community because it has fulfilled the dimensions of accountability. Second, the effectiveness of reporting the Village Fund to the Community in Ambarketawang Village has been quite fulfilled considering the aspects used to assess its effectiveness have also all been fulfilled. It's just that what still needs to be improved is the efficiency aspect where the Ambarketawang Village Government still needs to increase the response and awareness of the community with the Village Fund Report.

Keywords: Village Fund Management, Accountability, Effectiveness, Ambarketawang Village

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