

# **AKUNTABILITAS PENGELOLAAN DANA DESA SEBAGAI UPAYA PEMBERDAYAAN MASYARAKAT DESA MADE, KABUPATEN LAMONGAN, KECAMATAN LAMONGAN**

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## **ABSTRAK**

Anggaran dana Desa Made dari tahun 2020 ke tahun 2021 mengalami penurunan sebesar 7,99% sedangkan tahun 2021 ke tahun 2022 mengalami kenaikan sebesar 29,3% karena tambahan poin kinerja dari tahun 2021. Pengelolaan dana desa dalam mencapai *good governance* harus memiliki prinsip akuntabilitas. Penelitian ini bertujuan untuk mengetahui pelaksanaan akuntabilitas pengelolaan dana desa sebagai upaya pemberdayaan masyarakat Desa Made, Kabupaten Lamongan.

Jenis penelitian ini adalah penelitian kualitatif dengan teknik analisis deskriptif yaitu metode interaktif teori dari Miles, Huberman, & Saldana Tahun 2014 yang keabsahannya diuji melalui teknik triangulasi sumber data. Data penelitian berasal dari wawancara dan dokumentasi selama bulan April 2022. Informan berasal dari kepala desa, KAUR keuangan, sekretaris desa, tim pelaksana, ketua LPMD, ketua BPD dan dua warga serta arsip dokumen dari Desa Made.

Tahap perencanaan warga Made berpartisipasi dalam MusDes hingga ditetapkan sebagai APBDesa dan penyebaran informasi melalui media cetak banner realisasi APBDesa. Tahap pelaksanaan kepala desa dan tim pelaksana ikut hadir dalam setiap program dan anggaran antara perencanaan sama dengan anggaran realisasi. Tahap pertanggungjawaban dana desa dibuktikan adanya LPJ, laporan realisasi kegiatan, dan papan informasi. Namun, masyarakat menilai beberapa program desa belum optimal. Akuntabilitas pengelolaan dana desa sebagai upaya pemberdayaan masyarakat Desa Made telah sesuai dengan asas-asas PERMENDAGRI No. 20 Tahun 2018 tentang Pengelolaan Keuangan Desa yaitu transparan, akuntabel, partisipatif serta dilakukan secara tertib dan disiplin anggaran.

**Kata kunci: akuntabilitas, dana desa, penelitian kualitatif, PERMENDAGRI**

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# **ACCOUNTABILITY FOR VILLAGE FUND MANAGEMENT AS MADE VILLAGE COMMUNITY EMPOWERMENT EFFORT, LAMONGAN, LAMONGAN DISTRICT**

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## **ABSTRACT**

The Made Village fund budget from 2020 to 2021 has decreased by 7.99% while in 2021 to 2022 it has increased by 29.3% due to additional performance points from 2021. The management of village funds to achieve good governance must have the principle of accountability. This study aims to determine the implementation of village fund management accountability as an effort to empower the community of Made Village, Lamongan Regency.

This type of research is qualitative research with descriptive analysis technique, namely the interactive method of theory from Miles, Huberman, & Saldana in 2014 whose validity was tested through the triangulation technique of data sources. The research data came from interviews and documentation during April 2022. Informants came from the village head, financial KAUR, village secretary, implementing team, head of LPMD, head of BPD and two residents as well as archives of documents from Made Village.

The planning stage of Made residents participate in MusDes until it is designated as APBDesa and information dissemination through print media of APBDesa realization banners. The implementation stage of the village head and the implementation team are present in each program and the budget between planning is the same as the realization budget. The accountability stage for village funds is evidenced by the existence of LPJ, activity realization reports, and information boards. However, the community considers that some village programs are not optimal. Accountability for managing village funds as an effort to empower the Made Village community is in accordance with the principles of PERMENDAGRI No. 20 of 2018 concerning Village Financial Management, which is transparent, accountable, participatory and carried out in an orderly and budgetary discipline.

**Keywords:** accountability, PERMENDAGRI Number 20 of 2018, qualitative research, village funds

