

ABSTRAK

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Skripsi

Akuntabilitas Pengelolaan Keuangan Desa (Studi Kasus Desa Sinaka
Kecamatan Pagai Selatan Kabupaten Kepulauan Mentawai)

Anggaran Pendapatan dan Belanja Desa adalah rencana keuangan tahunan pemerintahan desa yang dibahas dan ditetapkan oleh Kepala Desa bersama Badan Permusyawaratan Desa melalui peraturan Desa yang digunakan untuk membiayai pembangunan dengan ketentuan 30% untuk operasional pemerintah dan 70% untuk pembangunan, pembinaan, dan pemberdayaan masyarakat Desa. Anggaran tersebut dikelola desa dan harus dipertanggungjawabkan sesuai dengan asas pengelolaan keuangan desa yang akuntabel, transparansi, partisipatif, tertib dan disiplin anggaran. Tujuan penelitian ini untuk mengetahui akuntabilitas pengelolaan keuangan desa di Desa Sinaka Kecamatan Pagai Selatan Kabupaten Kepulauan Mentawai. Penelitian ini menggunakan jenis pendekatan kualitatif deskriptif studi kasus. pengumpulan data dilakukan dengan wawancara, kuesioner, dan dokumentasi. Lokasi penelitian di Desa Sinaka Kecamatan Pagai Selatan Kabupaten Kepulauan Mentawai.

Hasil penelitian menunjukkan bahwa penerapan asas – asas pengelolaan keuangan desa yang meliputi akuntabel, transparansi, partisipatif, tertib dan disiplin anggaran sudah baik dan sudah diterapkan oleh pemerintah Desa Sinaka. Anggaran pendapatan dan Belanja Desa juga sudah berlandaskan Permendagri Nomor 113 Tahun 2014 tentang Pengelolaan Keuangan Desa. Hal ini tidak terlepas dari penggunaan Anggaran Pendapatan dan Belanja Desa yang penggunaannya tidak sesuai dengan proporsi yang ditetapkan.

Kata Kunci: Anggaran Pendapatan dan Belanja Desa, Akuntabilitas, Transparansi

ABSTRACT

Name of Student: Oktamia Astuti

Thesis

Village Financial Management Accountability (Case Study of Sinaka Village, Pagai Selatan District, Mentawai Islands Regency)

The Village Revenue and Expenditure Budget is an annual village government financial plan that is discussed and determined by the Village Head together with the Village Consultative Body through Village regulations which are used to finance development with a stipulation of 30% for government operations and 70% for the development, fostering and empowerment of village communities. The budget is managed by the village and must be accounted for in accordance with the principles of village financial management that are accountable, transparency, participatory, orderly and budgetary discipline. The purpose of this research is to find out the accountability of village financial management in Sinaka Village, South Pagai District, Mentawai Islands Regency. This research uses a descriptive qualitative case study approach. Data collection is done by interviews, questionnaires, and documentation. The research location was Sinaka Village, South Pagai District, Mentawai Islands District.

The results showed that the application of the principles of village financial management which included accountable, transparency, participatory, orderly and budgetary discipline was good and had been applied by the government of Sinaka Village. The Village income and expenditure budget has also been based on Permendagri Number 113 of 2014 concerning Village Financial Management. This is inseparable from the use of Village Revenue and Expenditure Budgets whose use of the budget is not in accordance with the stipulated proportions.

Keywords: Village Revenue and Expenditure Budget, Accountability, Transparency