

ABSTRAK

Analisis Akuntabilitas Dan Transparansi Pengelolaan Dana Kelurahan Di Kecamatan Tondano Selatan. Dibimbing oleh: Octavianus M.T. Muaja, S.E.,M.M dan Ignatius R.C. S.S., M.Pd

Akuntabilitas dan transparansi sangat penting dalam memastikan pengelolaan dana kelurahan yang efektif dan efisien karena merupakan prinsip dasar dalam *Good Governance*, yang memastikan bahwa setiap anggaran digunakan sesuai dengan tujuan dan kebutuhan masyarakat.

Tujuan penelitian ini untuk mengetahui dan menganalisis akuntabilitas dan transparansi pengelolaan dana tiap kelurahan di Kecamatan Tondano Selatan. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui observasi, wawancara dan dokumentasi.

Berdasarkan hasil penelitian, dapat disimpulkan bahwa proses perencanaan dan pelaksanaan pengelolaan dana kelurahan di tiap kelurahan yang ada di Kecamatan Tondano Selatan telah menerapkan prinsip akuntabel, transparan, dan partisipatif hal ini dibuktikan dengan perencanaannya dilaksanakan melalui forum musrenbang. Akuntabilitas penatausahaan pengelolaan dana kelurahan di tiap Kelurahan Kecamatan Tondano Selatan sudah menggunakan format sesuai dengan peraturan yang ada, dimana Kelurahan-kelurahan tersebut menyusun laporan secara periodik sehingga dalam proses penatausahaan pengelolaan dana kelurahan dikatakan Akuntabel. Pertanggungjawaban pengelolaan dana tiap kelurahan di Kecamatan Tondano Selatan telah dikelola dengan baik, dimana Kelurahan telah menyampaikan kepada Bupati melalui Camat setiap akhir tahun anggaran berupa laporan pertanggungjawaban realisasi pelaksanaan APBD. Pengelolaan dana tiap kelurahan di Kecamatan Tondano Selatan sebagian besar telah memenuhi teori akuntabilitas, dari segi perencanaan, pelaksanaan, penatausahaan telah 100% memenuhi syarat sesuai dengan Permendagri Nomor 113 Tahun 2014.

Kata Kunci : Akuntabilitas, Transparansi, Pengelolaan Dana

ABSTRACT

An Analysis of Accountability and Transparency of Village Fund Management in Tondano Selatan Sub-District. Supervised by: Octavianus M.T. Muaja, S.E., M.M and Ignatius R.C. S.S., M.Pd

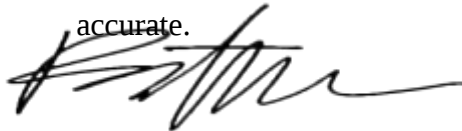
Accountability and transparency are very important in ensuring effective and efficient village fund management because they are basic principles in Good Governance, which ensure that each budget is used in accordance with the goals and needs of the community.

The purpose of this study was to determine and analyze the accountability and transparency of fund management in each village in Tondano Selatan sub-district. This study used a qualitative approach with data collection techniques through observation, interviews and documentation.

Based on the results of the study, it can be concluded that the planning and implementation process of village fund management in each village in Tondano Selatan sub-district has implemented the principles of accountability, transparency, and participatory, this is evidenced by the planning being implemented through discussion forum. Accountability of the management of village fund management in each village in Tondano Selatan sub-district has used a format in accordance with existing regulations, where the villages prepare periodic reports so that in the process of managing village fund management is said to be Accountable. Accountability for the management of funds in each village in Tondano Selatan sub-district has been managed well, where the Village has submitted the accountability report on the realization of the APBD implementation to the Regent through the Sub-district Head at the end of each budget year. The management of funds in each village in Tondano Selatan sub-district has mostly met the theory of accountability. The planning, implementation, administration have fully met the requirements in accordance with Minister of Domestic Affairs Regulation Number 113 of 2014.

Keywords: Accountability, Transparency, Fund Management

This translation has been checked and proven accurate.



Rafael H. Y. Sengkey, S.S., M.Pd.

Head of Language Development Office Universitas Katolik De La Salle Manado