

ABSTRAK

Tulisan ini bertujuan untuk menjelaskan bagaimana akuntabilitas pengelolaan alokasi dana desa di Kabupaten Sidenreng Rappang tahun 2018. Jenis penelitian yang digunakan adalah deskriptif kualitatif. Metode pengumpulan data menggunakan wawancara dan juga dokumentasi. Dari hasil penelitian yang ada di ketahui bahwa perlu adanya akuntabilitas dalam pengelolaan alokasi dana desa di Kabupaten Sidenreng Rappang agar penggunaan alokasi dana desa tepat sasaran dan juga maksimal. Adapun rangkaian akuntabilitas diantaranya adalah *Policy Accountability*, *Program Accountability*, *Process Accountability* dan *Probity and Legality Accountability*. Akuntabilitas kebijakan, Pemerintah Desa Compong, Desa Sipodeceng, Desa Aka Akae adalah dengan menetapkan kebijakan pelaksanaan Alokasi Dana Desa dan menetapkan Tim Pelaksana Teknis Pengelolaan Keuangan Desa (PTPKD). Akuntabilitas program yang dilakukan pemerintah desa semua program Pemerintahan Desa telah ditujukan untuk meningkatkan penyelenggaraan pemerintahan desa dalam melaksanakan pelayanan pemerintahan, dan juga untuk meningkatkan kemampuan lembaga kemasyarakatan di desa dalam perencanaan, pelaksanaan dan pengendalian pembangunan secara partisipasif sesuai dengan potensi desa. Akuntabilitas proses proses yang dilakukan sesuai dengan Permendagri No. 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa dan Perbup No. 5 Tahun 2019 Tentang Pedoman Teknis Penggunaan Dana Desa dan Alokasi Dana Desa. Akuntabilitas kejujuran dan ketaatan hukum Dalam pelaksanaannya, pengelolaan dana di pemerintah desa di seluruh Kabupaten Sidenreng Rappang telah sesuai dengan Permendagri No. 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa dan Perbup No. 5 Tahun 2019 Tentang Pedoman Teknis Penggunaan Dana Desa dan Alokasi Dana Desa. Selain itu dilihat juga dari Faktor-Faktor Mempengaruhi Akuntabilitas Alokasi Dana Desa di Kabupaten Sidenreng Rappang Tahun 2018; Keteladanan pemimpin (*exemplary leadership*), Koordinasi (*coordination*), Keterbukaan dan kejelasan (*expliciness and clarity*), Legitimasi dan Pengakuan (*legitimacy and acceptance*), dan Umpan balik dan evaluasi (*feed back and evaluation*)

ABSTRATC

This paper aims to explain how accountability for managing village fund allocations in Sidenreng Rappang Regency in 2018. The type of research used is descriptive qualitative. The data collection method uses interviews and also documentation. From the results of the research, it is known that there is a need for accountability in the management of village fund allocations in Sidenreng Rappang Regency so that the use of village fund allocations is right on target and also maximum. The accountability series include Policy Accountability, Program Accountability, Process Accountability and Probity and Legality Accountability. Policy accountability, Compong Village Government, Sipodeceng Village, Aka Akae Village is establishing a Village Fund Allocation implementation policy and establishing a Village Financial Management Technical Implementation Team (PTPKD). Accountability programs carried out by the village government All Village Government programs have been aimed at increasing the administration of village government in carrying out government services, and also to improve the ability of community institutions in the village in planning, implementing and controlling participatory development in accordance with village potential. Accountability of processes carried out in accordance with Permendagri No. 113 of 2014 concerning Village Financial Management and District Regulation No. 5 of 2019 concerning Technical Guidelines for the Use of Village Funds and Village Fund Allocation. Accountability honesty and legal compliance In its implementation, the management of funds in the village government throughout Sidenreng Rappang Regency has been in accordance with Permendagri No. 113 of 2014 concerning Village Financial Management and District Regulation No. 5 of 2019 concerning Technical Guidelines for the Use of Village Funds and Village Fund Allocation. Also seen from the Factors Affecting Accountability of Village Fund Allocation in Sidenreng Rappang Regency in 2018; Exemplary leadership (exemplary leadership), Coordination (coordination), Openness and clarity (expliciness and clarity), Legitimacy and Recognition (legitimacy and acceptance), and Feedback and evaluation (feed back and evaluation)