

RINGKASAN

Penelitian ini bertujuan untuk mengidentifikasi permasalahan yang dialami desa terkait pengelolaan dana desa dan untuk mengetahui pandangan dan penilaian terhadap partisipasi masyarakat, komitmen organisasi, dan kompetensi aparat pengelola dana desa dalam akuntabilitas dana desa. Penelitian ini dilakukan di Desa Pliken Kecamatan Kembaran Kabupaten Banyumas. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui observasi, FGD, dan dokumentasi.

Hasil penelitian menunjukkan bahwa masyarakat berpartisipasi dalam setiap sidang paripurna melalui perwakilan dari daerahnya masing-masing. Masyarakat ikut memantau setiap kegiatan yang dilakukan di desa, memberikan masukan langsung kepada tim pelaksana dan penanggung jawab kesejahteraan, dan masyarakat ikut serta dalam setiap kegiatan desa (pengelolaan swadaya masyarakat). Kader desa terkoordinasi dengan baik dan tersosialisasi dengan baik antar lembaga, sehingga terjalin hubungan dengan organisasi itu sendiri. Bendahara mencatat keluar masuknya dana sesuai prosedur, dan segala sesuatu yang berhubungan dengan dana desa dibagi ke dalam wilayah anggaran dan akan masuk melalui sistem yaitu Siskeudes.

Kata Kunci: Partisipasi Masyarakat; Komitmen Organisasi; kompetensi aparat desa; Akuntabilitas

SUMMARY

This research aims to identify the problems experienced by the village related to the management of village funds and to determine the views and assessments of community participation, organizational commitment, and the competence of village fund management officers in village fund accountability. This research was conducted in Pliken Village, Kembaran District, Banyumas Regency. This research uses a descriptive qualitative approach with data collection techniques through observation, FGD, and documentation.

The results showed that the community participated in each plenary session through representatives from their respective regions. The community participates in monitoring every activity carried out in the village, provides direct input to the implementing team and the person in charge of welfare, and the community participates in every village activity (community self-help management). Village cadres are well coordinated and well socialized between institutions, so that relationships are established with the organization itself. The treasurer records the entry and exit of funds according to procedures, and everything related to village funds is divided into the budget area and will enter through the system, namely Siskeudes.

Keywords: *Community Participation; Organizational Commitment; competence of village officials; Accountability*