

RINGKASAN

Terdapat beberapa permasalahan terkait dengan akuntabilitas dalam kinerja perangkat desa dalam Pengelolaan Dana Desa di Kota Banjar seperti penyalahgunaan dana desa oleh Pemerintahan Desa dan. Kualitas kinerja aparatur desa yang kurang baik dalam pengelolaannya. Oleh karena itu, Lima dimensi akuntabilitas dikaji untuk melihat pengaruh terhadap kinerja pengelolaan dana desa meliputi perencanaan, pelaksanaan, pelaporan, penatausahaan dan pertanggungjawaban. Oleh karena itu, penelitian ini bertujuan untuk mengetahui pengaruh akuntabilitas terhadap pengelolaan dana desa di tiga desa di Banjar Kota Banjar yakni Desa Balokang, Cibeureum dan Neglasari.

Tinjauan pustaka yang dikaji yakni mengenai akuntabilitas, kinerja pengelolaan dana desa dan uraian penelitian terdahulu. Metode penelitian yang digunakan dalam penelitian ini yakni kuantitatif dengan pendekatan studi survai. Responden adalah perangkat pemerintah desa di Kantor Desa Balokang, Cibeureum dan Neglasari Kecamatan Banjar Kota Banjar tahun 2020 berjumlah 40 orang. Metode pengumpulan data yang digunakan adalah kuesioner dan dokumentasi. Metode Analisis data memakai uji validitas dan reliabilitas kuesioner, analisis statistik deskriptif, Korelasi Kendall's τ_c , Koefisien Konkordansi Kendall (W), dan Regresi Ordinal.

Berdasarkan hasil penelitian menunjukkan bahwa akuntabilitas berpengaruh secara positif dan signifikan terhadap kinerja pengelolaan dana desa, dengan perincian sebagai berikut; Variabel akuntabilitas berpengaruh terhadap pengelolaan dana desa di Kantor Desa Balokang, Cibeureum dan juga Neglasari Kecamatan Banjar kota. Hal ini dibuktikan melalui hasil regresi ordinal sebesar 24.208 dengan menunjukkan arah positif. Dengan demikian, hipotesis menyatakan terdapat pengaruh yang positif dan signifikan antara akuntabilitas terhadap pengelolaan dana desa, diterima.

Implikasi penelitian yang diberikan yakni kunci utama pengelolaan dana desa agar dapat berjalan maksimal yakni dengan akuntabilitas yang tinggi. Oleh karena itu, agar hal ini dapat lebih maksimal, maka akuntabilitas harus terus dimaksimalkan melalui pemberian gaji, insentif, dan fasilitas berkualitas guna mendukung kinerja pegawai dalam mengelola dana desa sekaligus dalam memberikan layanan publik. Selain itu, agar pengelolaan meningkat, kepala daerah dapat memberi peningkatan karir bagi para pegawai yang memiliki kinerja yang maksimal supaya usaha-usaha yang mereka berikan dapat diapresiasi dengan adil.

Kata Kunci: Akuntabilitas, Kota Banjar, Kinerja Pengelolaan Dana Desa

SUMMARY

There are several problems related to accountability in the performance of village officials in Village Fund Management in Banjar City such as misuse of village funds by the Village Government and. The quality of the performance of the village apparatus is not good in its management. Therefore, five dimensions of accountability examined to see the effect on the performance of village fund management including planning, implementation, reporting, administration and accountability. Therefore, this study aims to determine the effect of accountability on the of village funds in three villages in Banjar, Banjar City, namely Balokang, Cibeureum and Neglasari villages.

The literature review that was studied was about accountability, village fund management performance and previous research descriptions. The research method used in this research is quantitative with a survey study approach. Respondents were village government officials at the Balokang, Cibeureum and Neglasari Village Offices, Banjar District, Banjar City in 2020 totaling 30 people. Data collection methods used are questionnaires and documentation. Methods Data analysis used questionnaire validity and reliability, descriptive statistical analysis, Kendall's Correlation c, Kendall's Concordance Coefficient (W), and Ordinal Regression.

Based on the results of the study, it shows that accountability has a positive and significant effect on the performance of village fund management, with the following details; Accountability variables affect the management of village funds at the Balokang Village Office, Cibeureum and also Neglasari, Banjar District, City. This is evidenced by the results of the Kendal Tau-c correlation of 24,208 showing a positive direction. Thus, the hypothesis stating that there is a positive and significant effect between accountability on the management of village funds is accepted.

The implication of the research given is the main key to managing village funds so that they can run optimally, namely with high accountability. Therefore, so that this can be maximized, accountability must continue to be maximized through the provision of salaries, incentives, and quality facilities to support performance in managing village funds as well as in providing public services. In addition, in order to improve management, regional heads can provide career advancement for employees who have maximum performance so that the efforts they provide can be appreciated fairly.

Keywords: Accountability, Banjar City, Village Fund Management Performance