

## RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh komitmen pimpinan, pemahaman peraturan pemerintah tentang pengelolaan dana desa dan peran aparatur desa terhadap akuntabilitas pengelolaan dana desa pada desa-desa dari 12 kecamatan di Kabupaten Brebes. Data dikumpulkan menggunakan instrumen kuesioner kepada responden yaitu kepala desa, sekretaris desa dan bendahara desa. Sampel yang digunakan dalam penelitian ini yaitu sebanyak 56 desa. Di dalam penentuan responden menggunakan metode *Purposive Sampling*. Metode analisis yang digunakan yaitu dengan analisis regresi berganda.

Hasil penelitian menunjukkan bahwa variabel komitmen pimpinan dan pemahaman peraturan pemerintah tentang pengelolaan dana desa tidak berpengaruh terhadap akuntabilitas pengelolaan dana desa. Sedangkan peran aparatur desa berpengaruh terhadap akuntabilitas pengelolaan dana desa.

Kata Kunci : Komitmen Pimpinan, Pemahaman Peraturan Pemerintah tentang Pengelolaan Dana Desa, Peran Aparatur Desa, Akuntabilitas Pengelolaan Dana Desa.

## SUMMARY

*This research aims to determine the effect of leadership commitment, understanding government regulations on village fund management and the role of village officials on the accountability of village fund management, the research was carried out in villages in 12 Sub-district in Brebes districts. Data were collected through questionnaires sent to respondents who served as village heads / village secretaries / treasurers. As for the sample used in this study amounted to 56 villages. Purposive Sampling Method used in determining the respondent. The analytical method used was multiple regression analysis.*

*The results of this study show that the variable understanding of government regulations regarding the management of village funds and leadership commitment variable does not affect the accountability of village fund management. Meanwhile, the variable role of the village apparatus influence the accountability of village fund management.*

*Key words: Leadership Commitment, Understanding of Government Regulations on Village Fund Management, Role of Village Apparatus, Accountability of Village Fund Management.*