

**ANALISIS AKUNTABILITAS DAN PENGELOLAAN DANA DESA DALAM
MENUNJANG KEBERHASILAN PEMBANGUNAN DESA DI DESA
RAMA MURTI KECAMATAN SEPUTIH RAMAN**

Riski Eri Saputra

**Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas
Muhammadiyah Metro, Kota Metro, Lampung, Indonesia**

Email : riskieri.saputra12@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi Akuntabilitas dan Pengelolaan Dana Desa yang dilakukan pemerintah desa terkait dengan Dana Desa Di Desa Rama Murti Kecamatan Seputih Raman Menurut Pemendagri Nomor 113 Tahun 2014 Dan Permendagri Nomor 20 Tahun 2018. Untuk mengetahui pengelolaan dana desa dalam menunjang keberhasilan pembangunan desa di desa rama murti kecamatan seputih raman menurut permendesa PDTT Nomor 22 Tahun 2016. Penelitian ini merupakan penelitian kualitatif dengan metode penelitian deskriptif. Pengelolaan Dana Desa Rama Murti sudah sesuai dengan perundang-undangan maupun ketentuan yang berlaku yaitu Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018. Pengelolaan Dana Desa Rama Murti sudah sesuai dengan perundang-undangan maupun ketentuan yang berlaku yaitu Permendagri Nomor 113 Tahun 2014. Namun, Pengelolaan Dana Desa dalam Menunjang Keberhasilan Pembangunan Desa di Desa Rama Murti belum sesuai dengan Peraturan Menteri Desa Pembangunan Daerah Tertinggal dan Transmigrasi (Permendesa PDTT) nomor 22 Tahun 2016.

Kata Kunci : Akuntabilitas; Pengelolaan Dana Desa; Pembangunan Desa

**ANALYSIS OF ACCOUNTABILITY AND VILLAGE FUND MANAGEMENT IN
SUPPORTING THE SUCCESS OF VILLAGE DEVELOPMENT IN RAMA
MURTI VILLAGE, SEPUTIH RAMAN DISTRICT**

Riski Eri Saputra

***Accounting Study Program, Faculty of Economics and Business,
Muhammadiyah University of Metro, Metro City, Lampung, Indonesia***

Email : riskieri.saputra12@gmail.com

ABSTRACT

This study aims to identify the Accountability and Management of Village Funds carried out by the village government related to Village Funds in Rama Murti Village, Seputih Raman District According to the Minister of Home Affairs Regulation Number 113 of 2014 and the Minister of Home Affairs Regulation Number 20 of 2018. To find out the management of village funds in supporting the success of village development in Rama Murti Village, Seputih Raman District according to the Minister of Village Development Regulation Number 22 of 2016. This study is a qualitative study with a descriptive research method. The management of Rama Murti Village Funds is in accordance with applicable laws and regulations, namely the Regulation of the Minister of Home Affairs Number 20 of 2018. The management of Rama Murti Village Funds is in accordance with applicable laws and regulations, namely the Minister of Home Affairs Regulation Number 113 of 2014. However, the Management of Village Funds in Supporting the Success of Village Development in Rama Murti Village is not in accordance with the Regulation of the Minister of Village Development of Disadvantaged Regions and Transmigration (Permendesa PD TT) number 22 of 2016.

Keyword : *Accountability; Village Fund Management; Village Development*