

**ANALISIS AKUNTABILITAS DAN TRANSPARANSI PENYALURAN DANA
DESA (DD) UNTUK MASYARAKAT TERDAMPAK COVID-19
(STUDI KASUS DI DESA MOJOPAHIT KECAMATAN
PUNGGUR KABUPATEN LAMPUNG TENGAH)**

Erra Yunikasari

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

Email : errayunikasari@gmail.com

Abstrak

Penelitian ini bertujuan untuk meneliti kinerja pemerintah desa di Desa Mojopahit, Kecamatan Punggur Kabupaten Lampung Tengah dalam pengelolaan Dana Desa (DD) di masa pandemi *Covid-19*. Untuk melihat kinerja pemerintah desa dalam mengelola Dana Desa (DD), maka peneliti merujuk pada tahap perencanaan, tahap pelaksanaan, tahap penatausahaan, pelaporan dan pertanggungjawaban. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan teknik pengumpulan data melalui observasi, wawancara dan dokumentasi. Hasil penelitian menunjukkan bahwa kemampuan pemerintah desa di Desa Mojopahit Kecamatan Punggur Kabupaten Lampung Tengah dari segi aspek akuntabilitas dan transparansi sudah cukup baik sesuai dengan Permendagri Nomor 113 Tahun 2014 serta dalam penyaluran Dana Desa (DD) sudah tersalurkan kepada masyarakat terdampak *Covid-19*.

Kata Kunci: Kinerja, Akuntabilitas, Transparansi, Dana Desa (DD)

**ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY OF FUND DISTRIBUTION
VILLAGE (DD) FOR COMMUNITIES AFFECTED
BY COVID-19 (CASE STUDY IN MOJOPAHIT VILLAGE
KECAMATANPUNGGUR, LAMPUNG
CENTRAL DISTRICT)**

Erra Yunikasari

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

Email: errayunikasari@gmail.com

Abstract

This study aimed to examine the performance of the village government in Mojopahit Village, Punggur Sub-District, Central Lampung Regency in managing the Village Fund (DD) during the Covid-19 pandemic. To see the performance of the village government in managing the Village Fund (DD), the researchers referred to the planning stage, implementation stage, administration stage, reporting and accountability. This study used a qualitative descriptive approach with data collection techniques through observation, interviews and documentation. The results showed that the ability of the village government in Mojopahit Village, Punggur District, Central Lampung Regency in terms of accountability and transparency aspects was quite good in accordance with Permendagri No. 113 of 2014 and in distributing Village Funds (DD) had been distributed to communities affected by Covid-19.

Keywords: *Performance, Accountability, Transparency, Village Fund (DD).*