

**Analisis Akuntabilitas Pengelolaan Dana Desa Dalam Pembangunan Desa
(Studi Kasus Pada Desa Badas Kecamatan Sumobito Kabupaten Jombang)**

ABSTRAKSI

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Penelitian ini bertujuan untuk mengetahui akuntabilitas pengelolaan dana desa pada Desa Badas untuk pembangunan desa bidang pemberdayaan masyarakat. Dengan lima indikator akuntabilitas yaitu transparansi, kewajiban, dapat dikendalikan, tanggung jawab, dan tanggapan. Teknik pengumpulan data melalui wawancara dan dokumentasi. Hasil penelitian menunjukkan bahwa pengelolaan dana desa dalam pembangunan desa bidang pemberdayaan masyarakat di Desa Badas telah akuntabel. Desa Badas telah memenuhi kewajibannya sebagai pemangku kepentingan dalam desa, Desa Badas juga sudah terkendali dalam tugasnya, Desa Badas telah bertanggung jawab atas tugasnya dalam mengelola dana desa, serta tanggapan masyarakat yang turut aktif dalam melakukan pembangunan desa bidang pemberdayaan masyarakat.

Kata Kunci: akuntabilitas, dana desa, pemberdayaan masyarakat

**Accountability Analysis of Village Fund Management in Village Development
(Case Study in Badas Village, Sumobito District, Jombang Regency)**

ABSTRACTION

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This study aims to determine the accountability of village fund management in Badas Village for village development in the field of community empowerment. With five indicators of accountability, namely transparency, obligation, controllability, responsibility, and response. Data collection techniques through interviews and documentation. The results showed that the management of village funds in village development in the field of community empowerment in Badas Village was accountable. Badas Village has fulfilled its obligations as stakeholders in the village, Badas Village has also been controlled in its duties, Badas Village has been responsible for its duties in managing village funds, as well as community responses who are actively involved in carrying out village development in the field of community empowerment.

Keywords: accountability, village funds, community empowerment