

Akuntabilitas Pengelolaan Aset Desa (Studi pada Pemanfaatan Tanah Kas Desa Bantul, Trirenggo, dan Trimulyo di Kabupaten Bantul) = Accountability of Village Asset Management (Study on Utilization of Village Treasury Land Bantul, Trirenggo, and Trimulyo in Bantul Regency)

Intan Permata Sari, author

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Abstrak

Kabupaten Bantul memiliki nilai SAKIP A, akan tetapi kabupaten tersebut memiliki kasus tidak pidana korupsi yang sedang diproses Kejaksaan DIY cukup banyak. Adapun fokus utama dugaan tindak pidana korupsi yang masif terjadi di Kabupaten Bantul, yaitu kasus terkait penyimpangan pengelolaan tanah kas desa dimana beberapa kasus diantaranya telah ditangani oleh Kejari Bantul. Adapun desa yang menjadi lokus penelitian adalah Desa Bantul, Desa Trirenggo, dan Desa Trimlyo. Untuk itu akuntabilitas dalam pemanfaatan tanah kas desa dipertanyakan. Penelitian ini bertujuan untuk mengetahui akuntabilitas pengelolaan aset desa pada pemanfaatan tanah kas desa di Kabupaten Bantul. Metode yang digunakan dalam penelitian ini adalah post-positivist, teknik pengumpulan data melalui wawancara mendalam dan studi literature, serta analisis yang digunakan secara kualitatif. Adapun hasil penelitian ini didapatkan bahwa ketiga desa tersebut kurang akuntabel dalam melaksanakan pemanfaatan tanah kas desa. hal ini dikarenakan ketiga desa belum mampu memenuhi seluruh dimensi penelitian, yaitu transparency, liability, controllability dan responsibility.

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<i>Bantul Regency has a SAKIP A value, but the district has Bantul district has many non-criminal corruption cases that are being processed by the Yogyakarta District Attorney's Office. The main focus of the alleged massive criminal acts of corruption occurred in Bantul Regency, namely cases related to irregularities in the management of village treasury land in which several cases have been handled by the Bantul District Attorney. The villages that were the locus of research were Bantul Village, Trirenggo Village, and Trimlyo Village. For this reason, accountability in the utilization of village treasury land is questionable. This study aims to determine the accountability of the management of village assets in the utilization of village treasury land in Bantul Regency. The method used in this study is post-positivist, data collection techniques through in-depth interviews and literature studies, and its analysis used qualitatively. The results of this study found that the three villages were less accountable in carrying out the use of village treasury land. This is because the three villages have not been able to meet all dimensions of research, namely transparency, liability, controllability and responsibility.</i>