

**DESAIN SISTEM PELAKSANAAN DAN PENATAUSAHAAN ANGGARAN
PENDAPATAN DAN BELANJA DESA DALAM RANGKA PENINGKATAN
AKUNTABILITAS PENGGUNAAN DANA DESA SEBAGAI IMPLIKASI
UNDANG-UNDANG NOMOR 6 TAHUN 2014 TENTANG DESA
(STUDI KASUS PADA DESA JENETALLASA, KABUPATEN GOWA)**

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Abstract

The issuance of Law No. 6, 2014 concerning Villages has direct implications to the structure of Village Budget (APBDesa) in the form of the Village Fund (Dana Desa) which is particularly regulated in Government Regulation No. 60, 2014. The Village Fund is a manifestation of challenging, yet fundamental opportunity faced by the villages government currently. The purpose of this research is to design an implementation and administration system of APBDesa of Jenetallasa Village, Gowa Regency, in order to improve the accountability of the village fund management. To obtain a comprehensive picture of the existing condition of village fund management by The Village, we conducted a case study on The Village. The main reference used as the benchmark in designing the system is the Ministry of Home Affairs Regulation No. 13, 2006 regarding Guidelines for Financial Management as amended twice. The results of this study are new comprehensive systems which are expected to contribute in the development of financial management system especially for village government and to improve Ministry of Home Affairs Regulation No. 37, 2007 which do not adequately accommodate the challenges and complexities faced by villages based on the most current condition.

Keywords: *Village Fund, Accountability, Implementation and Administration System.*