

ABSTRAK

Anggaran dana desa setiap tahunnya mengalami peningkatan anggaran oleh sebab itu penelitian ini menjabarkan tentang proses perencanaan, pelaksanaan, pengawasan dan pertanggungjawaban dari prinsip-prinsip akuntabilitas dan transparansi yang sesuai Permendagri No 113 Tahun 2014, tentang pengelolaan keuangan daerah.

Penelitian ini menggunakan pendekatan kualitatif dengan jenis deskriptif dan teknik pengumpulan data dilakukan dengan cara observasi, wawancara dan dokumentasi serta teknik analisis data menggunakan model Miles dan Huberman.

Hasil penelitian ini menunjukkan bahwa Pemerintah Desa Kandangan dalam pengelolaan Alokasi Dana Desa mulai dari tahap awal hingga laporan-laporan pertanggungjawaban sudah dilaksanakan sesuai ketentuan format dari pemerintah pusat. Pemerintah desa dalam menunjang pelaporan yang valid juga didukung dengan mencantumkan laporan kekayaan milik desa, laporan program sektoral dan program daerah yang masuk desa, serta laporan penggunaan dana desa tahun 2020. Di tahap realisasi dari anggaran dana desa sudah sesuai prioritas yang dibutuhkan serta berdampak langsung kemajuan maupun kesejahteraan masyarakat Desa Kandangan. Pemerintah Desa Kandangan juga memenuhi keterbukaan informasi lewat rapat desa maupun papan pengumuman yang sudah terpasang agar akses informasi ke masyarakat berjalan baik. Hal ini menunjukkan pemerintah Desa Kandangan sudah memenuhi persyaratan tata kelola pemerintah yang baik.

Kata Kunci : Akuntabilitas, Transparansi dan Pengelolaan Keuangan Desa

ABSTRACT

The Village budget allocation each year had experienced a budget increase therefore, this research explained the planning process, implementation, supervision, and responsibility from those principles of accountability and transparency by Permendagri No 113 in 2014, related to the management of local finances.

Furthermore, this research used qualitative with descriptive and the data collection technique used observation, interview, and documentation also the data analysis technique of this research used the Miles and Huberman model.

Moreover, the research result showed that the local government of Kandangan village managed the local allocation fund from early steps therefore the responsible report was conducted by the form from the central government. The local government in supporting valid reporting was also supported by including a report on village assets statement, sectoral program statement and local program who visit the village, as well as the village fund usage report in 2020. Moreover, at the realization stage, the village fund budget is by the priorities needed and has a direct impact on the progress and welfare of the Kandangan village community. In addition, the Kandangan village government has also fulfilled the transparency of information in a form of village meeting as well as notice boards that have been installed so that access to information to the public goes well. In conclusion, the local government of Kandangan village has met the requirements of good governance.

Keywords: Village budget allocation, accountability, transparency and good governance