

ABSTRAK

Penelitian ini bertujuan untuk menganalisis transparansi dan akuntabilitas dalam pengelolaan keuangan desa yang diukur dari segi tahap perencanaan, pelaksanaan, penatausahaan, pelaporan dan pertanggungjawaban di wilayah Kecamatan Balongpanggang Kabupaten Gresik terutama pada Desa Wahas.

Metode yang digunakan adalah metode penelitian kualitatif dengan pendekatan deskriptif dan menggunakan teknik pengumpulan data wawancara, observasi, dokumentasi. Analisis data secara induktif melalui empat tahapan yaitu mengorganisir data, penyederhanaan data, proses analisis data, hasil interpretasi. Sampel yang digunakan Perangkat Desa yang sudah kompeten dalam pengelolaan Alokasi Dana Desa.

Hasil penelitian menunjukkan bahwa transparansi dan akuntabilitas pengelolaan keuangan desa pada tahapan perencanaan, pelaksanaan, penatausahaan, pelaporan dan pertanggungjawaban di Desa Wahas Kecamatan Balongpanggang Kabupaten Gresik telah sesuai dengan Permendagri No. 20 Tahun 2018. Pada tahap perencanaan dan pelaksanaan pengelolaan keuangan desa dikatakan transparansi karena aparat desa dalam menyusun APBDes adanya keterlibatan elemen desa dan sekretaris desa menyampaikan informasi APBDes kepada elemen desa. Sedangkan pada tahap penatausahaan, pelaporan, dan pertanggungjawaban pengelolaan keuangan desa dikatakan akuntabilitas karena sekretaris desa melaksanakan tanggungjawabnya dengan melaporkan laporan pertanggungjawaban kepada kepala desa dan kepala desa melaporkan realisasi pelaksanaan APBDes kepada bupati melalui camat. Laporan keuangan tersebut diinformasikan kepada masyarakat melalui banner yang dipasang didepan Balai Desa Wahas.

Kata Kunci: Transparansi, Akuntabilitas, Alokasi Dana Desa (ADD)

ABSTRACT

This research aimed to analyze the transparency and accountability in the village finance management system which measure in terms of planning, implementation, administration, reporting and accountability stages in the area of Balongpanggang Gresik district mainly in Wahas village.

The research was descriptive-qualitative. Furthermore, the instruments used interviews, observation, and documentation. The inductive data analysis was through four stages, namely organizing data, simplifying data, data analyzing process, and interpreting results. Additionally, the sample was village aparatus who had competent in managing the Village fund allocation.

The research result showed that transparency and accountability of village financial management at the stages of planning, administratif implementing, reporting and accountability in Wahas Village, Balongpanggang District, Gresik Regency; has been in accordance with Permendagri No. 20 of 2018. The planning stages and implementation of management of the village fund had been stated transparan. This was due to when the village apparatus were preparing the APBDes, there was the involvement of village elements and the secretary to convey APBDes information to village elements. Meanwhile, the administrative, reporting, and accountability stages of village financial management were said to be accountable. It meant the village secretary carried out responsibilities by reporting an accountability report to the head of a village. Then, it reported the realization implementation of APBDes to Bupati through Camat. Moreover, the financial report was informed to the public through a banner that was put up in front of the Wahas Village Hall.

Keywords: *Transparency, Accountability, Village Fund Allocation (ADD)*



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