

**TRANSPARANSI DAN AKUNTABILITAS PEMERINTAH DESA DALAM
PENGELOLAAN ANGGARAN PENDAPATAN DAN BELANJA DESA
(APBDesa)**

(Di Desa Pandansari Kecamatan Senduro Kabupaten Lumajang)

ABSTRAK

Tujuan penelitian ini yaitu untuk mengetahui bagaimana transparansi pemerintah desa dalam pengelolaan anggaran pendapatan dan belanja desa dan bagaimana akuntabilitas pemerintah desa dalam pengelolaan anggaran pendapatan dan belanja desa di Desa Pandansari Kecamatan Senduro. Jenis penelitian ini merupakan penelitian deskriptif dengan menggunakan pendekatan kualitatif. Hasil penelitian menunjukkan bahwa Pemerintah Desa Pandansari Kecamatan Senduro Kabupaten Lumajang sudah menerapkan transparansi dan akuntabilitas dalam pengelolaan Anggaran Pendapatan dan Belanja Desa dan juga disesuaikan dengan Permendagri No 113 Tahun 2014. Untuk pengelolaan Anggaran Pendapatan Dan Belanja Desa sudah berjalan dengan baik, dengan cara melibatkan masyarakat untuk proses perencanaan anggaran kegiatan desa. Meskipun ada kendala dalam pengelolaan aplikasi siskeudes pemerintah desa masih mendapat bimbingan dari pemerintah kecamatan. Keterbatasan dalam penelitian ini yaitu peneliti hanya melakukan penelitian di Desa Pandansari Kecamatan Senduro. Diharapkan untuk peneliti selanjutnya bisa memperluas penelitiannya agar bisa membandingkan penerapan transparansi dan akuntabilitas di desa-desa lain.

Kata Kunci: Transparansi, Akuntabilitas, Pengelolaan APBDesa

**TRANSPARENCY AND ACCOUNTABILITY OF VILLAGE GOVERNMENT IN
THE MANAGEMENT OF INCOME BUDGET AND REVENUE VILLAGE
EXPENDITURE (APBDesa)**

(In Pandansari Village, Senduro District, Lumajang Regency)

ABSTRACT

The purpose of this study is to find out how village government transparency is in managing village income and expenditure budgets and how village governments are accountable for managing village income and expenditure budgets in Pandansari Village, Senduro District. This type of research is a descriptive study using a qualitative approach. The results showed that the Pandansari Village Government in Senduro District, Lumajang Regency had implemented transparency and accountability in managing the Village Revenue and Expenditure Budget and was also adjusted to Permendagri No. 113 of 2014. The management of the Village Revenue and Expenditure Budget had gone well, by involving the community to village activity budget planning process. Even though there are obstacles in managing the application, the government of the village government still receives guidance from the sub-district government. The limitation in this study is that researchers only conducted research in Pandansari Village, Senduro District. It is hoped that further researchers can expand their research so that they can compare the application of transparency and accountability in other villages.

Keywords: Transparency, Accountability, Management of Village Budget