

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

Studi Kasus Alokasi Dana Desa (ADD) di Desa Purworejo Kecamatan Senduro

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui apakah Pemerintah Desa Purworejo Kecamatan Senduro sudah menerapkan prinsip transparansi dan akuntabilitas dalam pengelolaan Alokasi Dana Desa dan bagaimana pengelolaan Alokasi Dana Desa di Desa Purworejo Kecamatan Senduro. Jenis penelitian ini yaitu penelitian deskriptif kualitatif, yaitu jenis penelitian yang berusaha menggambarkan dan menjabarkan gejala-gejala yang terjadi, dimana instrumen utama dalam penelitian adalah peneliti sendiri. Metode yang digunakan dalam penelitian ini yaitu triangulasi. Hasil penelitian menunjukkan bahwa Pemerintah Desa Purworejo Kecamatan Senduro telah menerapkan prinsip transparansi dan akuntabilitas dalam pengelolaan Alokasi Dana Desa. Untuk pengelolaan Alokasi Dana Desa di Desa Purworejo Kecamatan Senduro sudah berjalan cukup baik, yaitu dengan melibatkan masyarakat dalam proses perencanaan anggaran kegiatan desa. Setiap terjadi transaksi langsung dilakukan pencatatan. Meskipun masih ada sedikit kekurangan dalam penerapan prinsip transparansi dan akuntabilitas dan juga pengelolaan Alokasi Dana Desa, namun pemerintah desa Purworejo Kecamatan Senduro telah melaksanakan prinsip transparansi dan akuntabilitas dengan baik. Keterbatasan penelitian ini adalah hanya meneliti dalam satu desa. Diharapkan untuk penelitian selanjutnya agar menggunakan objek desa lebih banyak agar dapat membandingkan penerapan prinsip transparansi dan akuntabilitas yang dilakukan dalam masing-masing desa.

Kata Kunci: Transparansi, Akuntabilitas, Pengelolaan Keuangan Desa, Alokasi Dana Desa

**TRANSPARENCY AND ACCOUNTABILITY OF VILLAGE
GOVERNMENTS IN THE MANAGEMENT OF BUDGET AND
REVENUE VILLAGE EXPENDITURE (APBDes)**

Case Study of Village Fund Allocation (ADD) in Purworejo Village District of
Senduro

ABSTRACT

The purpose of this research is to know whether Purworejo Village Government of Senduro Sub-district has applied the principle of transparency and accountability in the management of Village Fund Allocation and how the management of Village Fund Allocation in Purworejo Village of Senduro Sub-district. The type of this research is descriptive qualitative research, namely the type of research that attempts to describe and describe the symptoms that occur, where the main instrument in research is the researcher himself. The method used in this research is triangulation. The results showed that Purworejo Village Government of Senduro Sub-district has applied the principle of transparency and accountability in the management of Village Fund Allocation. For pengelolaan Allocation of Village Funds in Purworejo Village District Senduro has been running quite well, that is by involving the community in the process of planning the budget of village activities. Every time a transaction takes place a record is made. Although there are still a few shortcomings in the application of the principle of transparency and accountability as well as the management of the Village Fund Allocation, the village government of Purworejo Subdistrict Senduro has implemented the principles of transparency and accountability well. The limitation of this study is to study only in one village. It is desirable for further research to use more village objects in order to be able to compare the application of transparency and accountability principles undertaken within each village.

Keywords: Transparency, Accountability, Village Financial Management, Village Fund Allocation