

**ANALISIS AKUNTABILITAS DAN PARTISIPASI
MASYARAKAT ATAS PENGELOLAAN ANGGARAN
PENDAPATAN DAN BELANJA DESA (APBDes)
(Studi Pada Desa Lemukih Buleleng)**

Oleh

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ABSTRAK

Penelitian ini bertujuan mengetahui (1) Alasan Akuntabilitas pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes) di Desa Lemukih rendah, (2) Alasan Partisipasi masyarakat Desa Lemukih dalam mengawal Anggaran Pendapatan dan Belanja Des) rendah, (3) Kendala mewujudkan akuntabilitas pengelolaan Anggaran Pendapatan dan Belanja Desa di Desa Lemukih, (4) Kendala dalam mewujudkan partisipasi masyarakat dalam Pertanggungjawaban penggunaan Anggaran Pendapatan dan Belanja Desa yang sudah digunakan di Desa Lemukih. Pendekatan yang digunakan kualitatif deskriptif. Teknik pengumpulan data dilakukan melalui observasi, wawancara dan studi dokumentasi. Teknik analisis data yang digunakan yaitu reduksi data, penyajian data, dan penarikan kesimpulan. Subjek penelitian adalah Kepala Desa, Sekretaris Desa, Bendahara Desa, Masyarakat Desa. Hasil penelitian menunjukkan bahwa 1) Akuntabilitas di Desa Lemukih masih rendah karena untuk membuat baliho ke kota jaraknya cukup jauh, dan untuk prinoutnya hanya dibagikan ke Kepala Banjar saja, karena jumlah penduduknya cukup banyak, 2) Partisipasi masyarakat dalam pengelolaan APBDes di Desa Lemukih masih rendah karena pengetahuan dari masyarakat tentang pentingnya partisipasi masih kurang, 3) Terdapat beberapa kendala seperti jarak dari Desa ke Kota yang cukup jauh serta akses jalan banyak yang rusak karena di Desa Lemukih tidak terdapat jasa pembuatan baliho, 4) Kendala dalam mewujudkan partisipasi masyarakat yaitu kurangnya minat dan niat dari masyarakat itu sendiri untuk ikut serta berpartisipasi dalam pengelolaan APBDes.

Kata kunci: Analisis, Akuntabilitas, Pengelolaan Anggaran Pendapatan dan Belanja Desa

**ACCOUNTABILITY ANALYSIS AND COMMUNITY PARTICIPATION IN
VILLAGE INCOME AND SHOPPING BUDGET MANAGEMENT (APBDes)**

(Study on Lemukih Village, Buleleng)

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ABSTRACT

This study aims to find out (1) Reason Accountability of managing the Village Revenue and Expenditure Budget (APBDes) in Lemukih Village is low, (2) Reason Lemukih Village community participation in overseeing the Village Revenue and Expenditure Budget is low, (3) Obstacles in realizing accountability in Revenue Budget management and Village Expenditures in Lemukih Village, (4) Obstacles in realizing community participation in Accountability for the use of the Village Revenue and Expenditure Budget that have been used in Lemukih Village. The research approach used is descriptive qualitative. Data collection techniques were carried out through observation, interviews and documentation studies. Data analysis techniques used are data reduction, data presentation, and drawing conclusions. The research subjects were the Village Head, Village Secretary, Village Treasurer, Village Community. The results show that 1) Accountability in Lemukih Village is still low as evidenced by the absence of billboards and the village government does not distribute printouts to the community, 2) Community participation in the management of APBDes in Lemukih Village is still low because knowledge from the community about the importance of participation is still lacking, 3) There are several obstacles such as the distance from the village to the city which is quite far and many road accesses are damaged because in Lemukih Village there is no billboard making service, 4) Obstacles in realizing community participation are the lack of interest and intention from the community itself to participate in the management APBDes.

Keywords: *Analysis, Accountability, Management of the Village Revenue and Expenditure Budget.*