

**ANALISIS TRANSPARANSI DAN AKUNTABILITAS ALOKASI DANA
DESA DI KECAMATAN TAYAN HILIR
KABUPATEN SANGGAU**

**RIZKI APRIYANSYAH
AKUNTANSI**

ABSTRAK

Penelitian ini bertujuan untuk menganalisis transparansi serta akuntabilitas alokasi dana desa di Desa Sungai Jaman Kecamatan Tayan Hilir Kabupaten Sanggau. Penelitian dilakukan di Desa Sungai Jaman Kecamatan Tayan Hilir Kabupaten Sanggau. Informan dalam penelitian ini yaitu Kepala Desa, Sekretaris Desa, Bendahara, serta tokoh masyarakat di Desa Sungai Jaman Kecamatan Tayan Hilir Kabupaten Sanggau. Data penelitian yang digunakan pada penelitian ini yaitu data primer dan sekunder. Metode analisis yang digunakan yaitu teknik triangulasi. Hasil penelitian menunjukkan prinsip transparansi dijunjung tinggi oleh pelaksana program ADD di Desa Sungai Jaman Kecamatan Tayan Hilir sehingga diharapkan memperoleh timbal balik / tanggapan masyarakat di dalam memperbaiki kinerja pembangunan. Pertanggungjawaban ADD di Desa Sungai Jaman Kecamatan Tayan Hilir Kabupaten Sanggau terintegrasi dengan pertanggungjawaban APBDes. Hal ini terbukti dengan Rancangan Anggaran Belanja (RAB) yang ada, untuk pembelanjaan tidaklah lepas dari pantauan kejaksan karena dari pengadaan uang sudah dipantau dari kejaksan. Pengawasan terhadap pengelolaan ADD di Desa Sungai Jaman pada umumnya dilakukan oleh seluruh masyarakat desa. Namun secara fungsional dilakukan oleh pemerintah kecamatan dan pemerintah kabupaten (dispermades dan Inspektorat).

Kata kunci : Transparansi, Akuntabilitas, Alokasi Dana Desa, Sungai Jaman

**TRANSPARENCY AND ACCOUNTABILITY ANALYSIS OF VILLAGE
FUND ALLOCATION IN TAYAN HILIR DISTRICT
SANGGAU DISTRICT**

**RIZKI APRYANSYAH
ACCOUNTING**

ABSTRACT

This study aims to analyze the transparency and accountability of village fund allocations in Sungai Jaman Village, Tayan Hilir District, Sanggau Regency. The research was conducted in Sungai Jaman Village, Tayan Hilir District, Sanggau Regency. The informants in this study were the Village Head, Village Secretary, Treasurer, and community leaders in Sungai Jaman Village, Tayan Hilir District, Sanggau Regency. The research data used in this study are primary and secondary data. The analytical method used is the triangulation technique. The results of the study show that the principle of transparency is upheld by the implementers of the ADD program in Sungai Jaman Village, Tayan Hilir District, so that it is expected to obtain reciprocity/community responses in improving development performance. The accountability of ADD in Sungai Jaman Village, Tayan Hilir District, Sanggau Regency is integrated with the accountability of the APBDes. This is proven by the existing Draft Budget (RAB), for spending it cannot be separated from the prosecutor's monitoring because the procurement of money has been monitored by the prosecutor's office. Supervision of ADD management in Sungai Jaman Village is generally carried out by the entire village community. However, functionally it is carried out by the sub-district government and district government (dispermades and the Inspectorate).

Key word : *Transparency, Accountability, Village Fund Allocation, Jaman Village*