

ABSTRAK

Aprilia Tia: **Transparansi Pengelolaan Anggaran Pendapatan Dan Belanja Desa (APBDes) di Desa Marunsu Kecamatan Samalantan Kabupaten Bengkayang Tahun 2020. Skripsi. Program Studi Ilmu Pemerintahan. Fakultas Ilmu Sosial dan Ilmu Politik. Tahun 2022.**

Judul skripsi ini diangkat dengan berdasarkan masalah yang berkaitan dengan transparansi pengelolaan anggaran pendapatan dan belanja desa (APBDes) di Desa Marunsu Kecamatan Samalantan Kabupaten Bengkayang Tahun 2020 yakni Pemerintah Desa dinilai kurang memberikan akses informasi tentang laporan APBDes, Pada Rencana Kerja Pemerintah Desa (RKPDDes) Tahun 2020 Terdapat beberapa program kerja yang belum terlaksana (tidak terealisasi), Pada *Schedule* pengelolaan APBDes musyawarah dusun (Musdus) Tidak dilaksanakan., Terjadi keterlambatan pada saat pelaporan. Penulisan Skripsi ini dimaksudkan untuk mendeskripsikan dan menganalisis proses penerapan prinsip transparansi pengelolaan anggaran pendapatan dan belanja desa (APBDes) di Kantor Desa Marunsu Kecamatan Samalantan Kabupaten Bengkayang Tahun 2020. Penelitian ini menggunakan jenis penelitian deskriptif dengan menggunakan pendekatan kualitatif. Teknik pengumpulan data menggunakan Teknik Observasi, Teknik Wawancara dan Teknik Dokumentasi. Lokasi penelitian ini Di Kantor Desa Marunsu Kecamatan Samalantan Kabupaten Bengkayang . Indikator yang digunakan dalam mengukur Transparansi yaitu *Inforamitiveness* dan *Disclosure* menurut teori Mardiasmo. Hasil penelitian berdasarkan indikator *Inforamitiveness* menunjukkan masih belum terbukanya Pemerintah Desa kepada masyarakat . Dan berdasarkan Indikator *Disclosure* Pemerintah Desa Marunsu Belum bisa bertanggungjawab terhadap rencana kerja dan realisasinya yang dimana masih banyak program kerja yang tidak terealisasi dan seringkali terjadi keterlambatan dalam pembuatan laporan keuangan. Saran untuk penelitian ini yaitu Pemerintah Desa bisa menerapkan prinsip Transparansi dalam melakukan apapun terutama yang berkaitan dengan keuangan Desa. Agar nantinya tidak terjadi kesalahpahaman masyarakat terhadap Pemerintah Desa itu sendiri. Dan seperti telah kita ketahui Pemerintah Desa diharuskan untuk menerapkan prinsip-prinsip *good governance* yang dimana salah satu dari prinsip-prinsip tersebut yaitu harus bersifat Transparan.

Kata Kunci: Transparansi, Pengelolaan, APBDes

ABSTRACT

Aprilia Tia: Transparency of Village Revenue and Expenditure Budget (APBDes) Management in Marunsu Village, Samalantan Sub-District, Bengkayang Regency in 2020. Undergraduate Thesis. Government Science Study Program. Faculty of Social and Political Sciences. 2022.

The title of this undergraduate thesis was selected based on problems related to the transparency of the management of the village revenue and expenditure budget (APBDes) in Marunsu Village, Samalantan Sub-District, Bengkayang Regency in 2020, namely the Village Government was considered to be unwilling to give access to information about the APBDes report. In the Village Government Work Plan (RKPDDes) of 2020, there were several work programs that had not been implemented, the schedule for the management of the Village Consultative Budget had not been implemented. There had been a delay in reporting. This undergraduate thesis aims to describe and analyze the process of applying the principles of transparency in the management of village revenue and expenditure budget (APBDes) at the Marunsu Village Office, Samalantan Sub-District, Bengkayang Regency in 2020. This study used a descriptive type of research using a qualitative approach. The data were collected using techniques of Observation, Interview and Documentation. This research was carried out at the Marunsu Village Office, Samalantan Sub-District, Bengkayang Regency. The indicators used in measuring Transparency are Informativeness and Disclosure based on Mardiasmo's theory. The results of the research based on the Informativeness indicator show that the Village Government is not transparent to the community. And based on the Disclosure Indicator, the Marunsu Village Government has not been able to be accountable for the work plan and its realization, where there are still many work programs that have not been achieved and there are often delays in making financial reports. Recommendations from this research are among others that the village government should apply the principle of transparency in doing their activities, especially related to village finances, so that later there will be no misunderstanding among the community regarding the Village Government itself. And as we know it, the Village Government is required to apply the principles of good governance, one of which is transparency.

Keywords: Transparency, Management, Village Revenue and Expenditure Budget (APBDes)