

### **Abstrak**

Banyaknya terjadi tindak pidana korupsi yang dilakukan pihak Kepala Desa Kecamatan Kaligondang dari tahun 2015-2017. Tindakan korupsi ini membuat lemahnya akuntabilitas pengelolaan dana desa kecamatan kaligondang. Populasi menggunakan Seluruh partisipan dalam penelitian ini adalah pengelola dana di 18 desa di Kecamatan Kaligondang, Kabupaten Purbalingga. Dalam pengambilan sampel menggunakan purposive sampling. Empat orang di setiap desa diminta untuk memberikan informasi, termasuk kepala desa, sekretaris desa, pengawas keuangan desa (kepala urusan keuangan), serta staff. Hasil penelitian menunjukkan secara parsial sistem pelaporan dan pemanfaatan teknologi informasi berpengaruh pada akuntabilitas pengelolaan dana desa sedangkan kejelasan sasaran anggaran dan partisipasi masyarakat tidak berpengaruh pada akuntabilitas pengelolaan dana desa.

**Kata kunci : Anggaran, Pelaporan, Partisipasi Masyarakat, Teknologi Informasi, Akuntabilitas, Dana Desa**

### ***Abstract***

*The number of corruption crimes committed by the Kaligondang Village Head from 2015-2017. This act of corruption makes the accountability of village fund management in the Kaligondang sub-district weak. Population using All participants in this study were fund managers in 18 villages in Kaligondang District, Purbalingga Regency. In taking the sample using purposive sampling. Four people in each village were asked to provide information, including the village head, village secretary, village financial supervisor (head of financial affairs), and staff. The results showed that partially the reporting system and the use of information technology had an effect on the accountability of village fund management, while the clarity of budget targets and community participation had no effect on the accountability of village fund management.*

***Keywords: Budget, Reporting, Community Participation, Information Technology, Accountability, Village Funds***