

ABSTRACT

This study aims to explore the extent to which the principles of transparency, participation, and accountability are implemented in the management of Village Funds (DD) in Ampara'an Village, based on the perspectives of the community, Village Consultative Body (BPD), and village government apparatus. A qualitative approach was used with a case study method, where informants were determined using the snowball effect technique. Data were collected through field observations, in-depth interviews, and documentary studies. The data analysis process was carried out systematically through the stages of data reduction, data presentation, triangulation, and drawing conclusions or verification. The results of the study indicate that in 2023, the Ampara'an Village Government has implemented the principle of accountability quite well in all stages of village fund management, from planning to reporting and accountability, although implementation at the final stage still needs to be improved. This implementation is in line with the provisions of the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. However, in terms of transparency, implementation in the same year was still relatively low, this can be seen from the limited public access to detailed and accurate information regarding the management of Village Funds. Meanwhile, in terms of participation, the role of the community and other stakeholders is still marginal, especially in the process of evaluating and monitoring activities, which reflects that the participatory principle has not been functionally integrated into village governance.

Keywords: Transparency, Participation, Accountability, Village Fund Management

ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi sejauh mana prinsip-prinsip transparansi, partisipasi, dan akuntabilitas diimplementasikan dalam pengelolaan Dana Desa (DD) di Desa Ampara'an, berdasarkan perspektif masyarakat, Badan Permusyawaratan Desa (BPD), dan aparat pemerintah desa. Pendekatan kualitatif digunakan dengan metode studi kasus, di mana informan ditentukan melalui teknik snowball effect. Data dikumpulkan melalui observasi lapangan, wawancara mendalam, serta studi dokumenter. Proses analisis data dilakukan secara sistematis melalui tahap reduksi data, penyajian data, triangulasi, dan penarikan kesimpulan atau verifikasi.. Hasil penelitian menunjukkan bahwa pada tahun 2023, Pemerintah Desa Ampara'an telah menerapkan prinsip akuntabilitas secara cukup baik dalam seluruh tahapan pengelolaan dana desa, mulai dari perencanaan hingga pelaporan dan pertanggungjawaban, meskipun pelaksanaan pada tahap akhir masih perlu ditingkatkan. Implementasi tersebut telah sejalan dengan ketentuan dalam Permendagri Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa. Namun, dalam aspek transparansi, penerapan di tahun yang sama masih tergolong rendah, hal ini terlihat dari keterbatasan akses publik terhadap informasi yang rinci dan akurat mengenai pengelolaan Dana Desa. Sedangkan dalam hal partisipasi, peran serta masyarakat dan pemangku kepentingan lainnya masih bersifat marginal, terutama dalam proses evaluasi dan pengawasan kegiatan, yang mencerminkan bahwa prinsip partisipatif belum secara fungsional diintegrasikan dalam tata kelola desa.

Kata kunci: Transparansi, Partisipasi, Akuntabilitas, Pengelolaan Dana Desa