

RINGKASAN

Pengelolaan Dana Desa di Desa Gandatapa masih menghadapi berbagai permasalahan, terutama terkait belum optimalnya penerapan prinsip-prinsip *good governance* yang meliputi akuntabilitas, transparansi, dan partisipasi masyarakat. Kondisi ini menyebabkan rendahnya pengawasan publik serta menimbulkan kesenjangan informasi antara pemerintah desa dan masyarakat. Dalam praktiknya, penyampaian laporan belum sepenuhnya mudah dipahami, akses informasi masih terbatas, dan partisipasi warga dalam proses perencanaan maupun pengawasan cenderung rendah. Permasalahan tersebut berdampak pada kurang maksimalnya pemanfaatan Dana Desa dalam pembangunan serta dapat menurunkan kepercayaan masyarakat terhadap pemerintah desa.

Penelitian ini bertujuan mendeskripsikan penerapan prinsip akuntabilitas, transparansi, dan partisipasi masyarakat dalam pengelolaan Dana Desa di Desa Gandatapa, serta mengidentifikasi hambatan yang dialami dalam proses tersebut. Metode yang digunakan adalah metode kualitatif dengan pendekatan studi kasus. Informan ditentukan melalui teknik *purposive sampling*, terdiri dari perangkat desa, BPD, kepala dusun, tokoh masyarakat, dan warga. Hasil penelitian menunjukkan bahwa pada aspek akuntabilitas, pemerintah desa telah menjalankan pertanggungjawaban administratif melalui penyusunan laporan kegiatan, laporan keuangan, dan SPJ, namun pertanggungjawaban sosial kepada masyarakat belum sepenuhnya jelas dan mudah diakses. Pada aspek transparansi, pemerintah desa telah menyediakan informasi melalui baliho APBDes dan musyawarah desa, tetapi informasi yang disampaikan masih bersifat umum dan belum memuat rincian anggaran secara lengkap. Pada aspek partisipasi masyarakat, musyawarah desa telah dilaksanakan dan warga diberi kesempatan menyampaikan usulan, namun tingkat partisipasi masih terbatas karena rendahnya literasi, minimnya informasi, dan belum adanya ruang partisipatif yang inklusif.

Penerapan transparansi, akuntabilitas, dan partisipasi masyarakat dalam pengelolaan Dana Desa di Desa Gandatapa sudah berjalan tetapi belum optimal. Hambatan utamanya meliputi keterbatasan media informasi, rendahnya pemahaman masyarakat, laporan yang kurang rinci, serta partisipasi publik yang masih minim sehingga menghambat terwujudnya *good governance*. Perlu peningkatan kejelasan dan ketersediaan laporan, pengembangan media informasi yang lebih komunikatif, peningkatan kapasitas aparatur desa, serta perluasan ruang partisipatif bagi masyarakat. Pemerintah desa juga perlu membangun mekanisme pengawasan yang lebih terbuka dan mendorong literasi masyarakat agar pengawasan publik dapat berjalan lebih efektif.

Kata Kunci: Transparansi, Akuntabilitas, Partisipasi Masyarakat, Dana Desa, *Good Governance*.

SUMMARY

The management of Village Funds in Gandatapa Village still faces various problems, particularly related to the suboptimal implementation of good governance principles, including accountability, transparency, and community participation. This situation has resulted in low public oversight and created an information gap between the village government and the community. In practice, the delivery of reports is not yet fully understandable, access to information is still limited, and community participation in the planning and oversight processes tends to be low. These problems have an impact on the suboptimal utilization of Village Funds in development and can reduce community trust in the village government.

This study aims to describe the application of the principles of accountability, transparency, and community participation in the management of Village Funds in Gandatapa Village, as well as to identify the obstacles encountered in the process. The method used is a qualitative method with a case study approach. Informants were determined using purposive sampling techniques, consisting of village officials, the Village Consultative Body (BPD), hamlet heads, community leaders, and residents. The results of the study show that in terms of accountability, the village government has carried out administrative accountability through the preparation of activity reports, financial reports, and SPJ, but social accountability to the community is not yet fully clear and accessible. In terms of transparency, the village government has provided information through APBDes billboards and village meetings, but the information provided is still general in nature and does not contain complete budget details. In terms of community participation, village meetings have been held and residents have been given the opportunity to submit proposals, but the level of participation is still limited due to low literacy, lack of information, and the absence of an inclusive participatory space.

The implementation of transparency, accountability, and community participation in the management of Village Funds in Gandatapa Village is already underway but is not yet optimal. The main obstacles include limited information media, low community understanding, insufficiently detailed reports, and minimal public participation, which hinder the realization of good governance. There is a need to improve the clarity and availability of reports, develop more communicative information media, increase the capacity of village officials, and expand participatory spaces for the community. The village government also needs to establish more open monitoring mechanisms and promote community literacy so that public oversight can be more effective.

Keywords: Transparency, Accountability, Community Participation, Village Funds, Good Governance.