ABSTRAK

Putri, Andi Luhur Prianto, Dian Lestari, 2025. Akuntabilitas pemerintah desa dalam pengelolaan dana desa di desa cendana kabupaten luwu timur

Penelitian ini bertujuan untuk mengevaluasi akuntabilitas pemerintah desa dalam pengelolaan dana desa di Desa Cendana, Kecamatan Burau, Kabupaten Luwu Timur. Penelitian menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara mendalam kepada lima informan kunci, yaitu Kepala Desa, Bendahara Desa, Ketua BPD, tokoh masyarakat. Akuntabilitas dianalisis melalui empat indikator utama, yaitu kejujuran (probity), proses, program, dan kebijakan. Hasil penelitian menunjukkan bahwa aspek kejujuran dalam pengelolaan dana desa telah ditunjukkan melalui sikap terbuka, pemasangan papan informasi, serta komitmen moral Kepala Desa dan BPD dalam menjaga integritas. Namun, keterbatasan literasi masyarakat menjadi hambatan dalam efektivitas keterbukaan informasi. Dalam aspek proses, prosedur perencanaan dan pelaporan telah dijalankan sesuai regulasi, namun tantangan masih ditemukan pada kualitas dokumentasi administrasi dan kesesuaian antara perencanaan dan realisasi anggaran. Pada aspek program, masyarakat telah dilibatkan melalui musyawarah desa, tetapi belum semua aspirasi masyarakat terakomodasi, sehingga memunculkan persepsi ketidakadilan. Adapun pada aspek kebijakan, pengambilan keputusan lebih bersifat administratif dan informal, dengan minimnya kebijakan tertulis dalam bentuk Peraturan Desa (Perdes). Penelitian ini menyimpulkan bahwa akuntabilitas pengelolaan dana desa di Desa Cendana telah berjalan secara normatif, namun masih perlu peningkatan dalam hal efektivitas komunikasi publik, penguatan dokumentasi administrasi, dan pelembagaan kebijakan desa yang lebih formal dan partisipatif.

Kata Kunci: Akuntabilitas, Dana Desa, Pemerintah Desa, Partisipasi Masyarakat

ABSTRACT.

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This study aims to evaluate village government accountability in managing village funds in Cendana Village, Burau District, East Luwu Regency. The research used a descriptive qualitative approach with data collection techniques through in-depth interviews with five key informants, namely the Village Head, Village Treasurer, Chairman of BPD, community leaders. Accountability was analyzed through four main indicators, namely probity, process, program, and policy. The results show that the probity aspect of village fund management has been demonstrated through an open attitude, the installation of information boards, and the moral commitment of the Village Head and BPD in maintaining integrity. However, limited community literacy is an obstacle in the effectiveness of information disclosure. In the process aspect, planning and reporting procedures have been carried out according to regulations, but challenges are still found in the quality of administrative documentation and the compatibility between planning and budget realization. In terms of programs, the community has been involved through village meetings, but not all community aspirations have been accommodated, leading to perceptions of injustice. As for the policy aspect, decision-making is more administrative and informal, with a lack of written policies in the form of Village Regulations (Perdes). This study concludes that the accountability of village fund management in Cendana Village has run normatively, but still needs improvement in terms of the effectiveness of public communication, strengthening administrative documentation, and institutionalizing more formal and participatory village policies.

Keywords: *Accountability, Village Fund, Village Government, Community Participation*