ABSTRAK

SYAHRUL ACHMAD KASIM, 2025. Implementasi Prinsip-prinsip *Good Governance* Dalam Pengelolaan Keuangan Desa Baroko Kecamatan Baroko Kabupaten Enrekang (Di bimbing Haerana dan Riskasari).

Dalam upaya mewujudkan tata kelola pemerintahan desa yang baik, penerapan prinsip-prinsip *good governance* menjadi hal yang sangat penting, terutama dalam pengelolaan keuangan desa. Penelitian ini bertujuan untuk mengetahui implementasi prinsip-prinsip *good governance* yang meliputi transparansi, partisipasi, dan akuntabilitas dalam pengelolaan keuangan Desa Baroko, Kecamatan Baroko, Kabupaten Enrekang. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi.

Hasil penelitian menunjukkan bahwa 1) Transparansi diterapkan melalui pemasangan banner APBDes namun masih belum optimal dan belum didukung media digital karena website desa belum tersedia. 2) Partisipasi masyarakat terfasilitasi melalui musyawarah desa, terutama pada tahap perencanaan dan pelaksanaan. Namun, partisipasi pada tahap pengawasan masih rendah akibat kesibukan warga, keterbatasan waktu, dan rendahnya kesadaran akan pentingnya pengawasan 3) prinsip akuntabilitas dalam pengelolaan keuangan desa belum sepenuhnya berjalan optimal. Pemerintah desa telah menyusun laporan pertanggungjawaban dan menyampaikannya secara rutin kepada pihak kecamatan, inspektorat, dan masyarakat melalui forum evaluasi tahunan. Namun, realisasi anggaran, khususnya pada belanja modal untuk pembangunan prasarana jalan, belum sesuai dengan perencanaan, ditandai dengan masih adanya jalan desa yang rusak dan tidak layak digunakan saat musim hujan serta fungsi pengawasan BPD dan akses publik terhadap laporan keuangan masih belum optimal.

Kata Kunci: *Good Governance,* Transparansi, Partisipasi, Akuntabilitas, Keuangan

ABSTRACT

SYAHRUL ACHMAD KASIM, 2025. Implementasi Prinsip-prinsip Good Governance Dalam Pengelolaan Keuangan Desa Baroko Kecamatan Baroko Kabupaten Enrekang (Di bimbing Haerana dan Riskasari).

In an effort to realize good village governance, the application of good governance principles is very important, especially in village financial management. This study aims to determine the implementation of good governance principles, including transparency, participation, and accountability in the financial management of Baroko Village, Baroko Subdistrict, Enrekang Regency. This study uses a descriptive qualitative method with data collection techniques through observation, interviews, and documentation.

The results of the study show that 1) Transparency is implemented through the installation of APBDes banners, but it is still not optimal and is not supported by digital media because the village website is not yet available. 2) Community participation is facilitated through village meetings, especially at the planning and implementation stages. However, participation in the monitoring stage remains low due to residents' busy schedules, time constraints, and low awareness of the importance of monitoring. 3) The principle of accountability in village financial management has not been fully optimized. The village government has prepared accountability reports and submitted them regularly to the sub-district, inspectorate, and community through annual evaluation forums. However, budget realization, particularly for capital expenditure on road infrastructure development, has not been in line with planning, as evidenced by the continued existence of damaged and unusable village roads during the rainy season, as well as the sub-optimal functioning of BPD oversight and public access to financial reports.

Keywords: *Good Governance, Transparency, Participation, Accountability, Finance*