

ABSTRAK

Transparansi pengelolaan dana desa menjadi prinsip kunci good governance yang menjamin hak masyarakat untuk mengakses informasi terkait kebijakan dan implementasi program pembangunan desa. Dengan transparansi, dapat dicegah terjadinya monopoli kekuasaan dan mengurangi risiko penyimpangan anggaran seperti korupsi yang dapat merugikan kepentingan masyarakat. Penelitian ini bertujuan mengetahui transparansi dalam pengelolaan dana desa dan mengetahui apa yang menjadi kendala dalam proses pengelolaan dana desa DI Desa Mekar Makmur Kecamatan Sei Lelan Kabupaten Langkat. Transparansi dalam pengelolaan dana desa mengacu pada keterbukaan dan aksesibilitas informasi terkait perencanaan, pelaksanaan, dan pertanggungjawaban penggunaan dana desa kepada masyarakat. Penelitian ini menggunakan metode penelitian kualitatif bersifat deskriptif serta dianalisis menggunakan teori indikator transparansi yang mencakup kesediaan dan aksesibilitas dokumen, kejelasan dan kelengkapan informasi dan keterbukaan proses. Teknik pengumpulan data yaitu observasi, wawancara, dan dokumentasi. Hasil pada penelitian ini menunjukkan bahwa pemerintahan desa Mekar Makmur tidak transparansi dalam pengelolaan dana desa sesuai dengan peraturan perundang-undangan, dokumen pengelolaan dana desa seperti RKPDDes, APBDDes, Laporan Realisasi Anggaran dan SPJ tidak disediakan secara terbuka dan sulit diakses oleh publik, penyampaian informasi terkait pengelolaan dana desa kepada masyarakat hanya dilakukan secara lisan tidak dalam tulisan seperti baliho, papan informasi ataupun website desa yang memuat terkait pengelolaan dana desa. Kendala dalam proses pengelolaan dana di Desa Mekar Makmur yaitu rendahnya partisipasi dan kesadaran masyarakat, masyarakat kurang terlibat dalam forum musrembangdes, enggan memberikan kritik atau saran, dan lemah dalam mengawasi pengelolaan dana desa. Hal ini disebabkan oleh kurangnya sosialisasi, rendahnya literasi anggaran, dan budaya segan mengkritik aparat. Akibatnya, aspirasi masyarakat tidak terserap optimal, kontrol sosial lemah, dan transparansi serta efektivitas pengelolaan dana desa menjadi menurun. Untuk mewujudkan transparansi dana desa, pemerintah desa perlu memasang papan informasi di lokasi strategis yang memuat rincian alokasi dana dengan bahasa sederhana, melakukan pelatihan aparat desa tentang transparansi dan komunikasi publik, serta menyusun SOP akses informasi yang jelas.

Kata Kunci : Transparansi, Aksesibilitas, dan Pengelolaan Dana Desa

ABSTRACT

Transparency in village fund management is a key principle of good governance that guarantees the community's right to access information related to policies and implementation of village development programs. With transparency, monopoly of power can be prevented and the risk of budget irregularities such as corruption can be reduced, which can harm the interests of the community. This study aims to determine transparency in the management of village funds and to determine what obstacles are in the process of managing village funds in Mekar Makmur Village, Sei Lapan District, Langkat Regency. Transparency in village fund management refers to the openness and accessibility of information related to planning, implementation, and accountability of village fund use to the community. This study uses a descriptive qualitative research method and is analyzed using the transparency indicator theory which includes the availability and accessibility of documents, clarity and completeness of information and openness of the process. Data collection techniques are observation, interviews, and documentation. The results of this study indicate that the Mekar Makmur village government is not transparent in managing village funds in accordance with laws and regulations, village fund management documents such as RKPDs, APBDs, Budget Realization Reports and SPJ are not provided openly and are difficult to access by the public, the delivery of information related to village fund management to the community is only done verbally, not in writing such as billboards, information boards or village websites that contain information related to village fund management. Obstacles in the process of managing funds in Mekar Makmur Village are low community participation and awareness, the community is less involved in the musrembangdes forum, is reluctant to provide criticism or suggestions, and is weak in supervising the management of village funds. This is caused by a lack of socialization, low budget literacy, and a culture of reluctance to criticize officials. As a result, community aspirations are not optimally absorbed, social control is weak, and transparency and effectiveness of village fund management are decreasing. To realize transparency of village funds, the village government needs to install information boards in strategic locations containing details of fund allocations in simple language, conduct training for village officials on transparency and public communication, and prepare clear SOPs for accessing information.

Keywords: Transparency, Accessibility, and Village Fund Management