

ABSTRACT

Transparency and accountability are crucial principles in the management of Village Funds, as the community has the right to be informed about the planning, implementation, and reporting regarding the use of the village budget. This study aims to provide a legal analysis of the implementation of transparency and accountability in Village Fund management in Tegalwaru Village, Mayang District, Jember Regency, specifically focusing on the Village PPID (Information and Documentation Management Officer) website. The study employs an empirical legal research method, utilizing both statutory and conceptual approaches. Data were gathered through interviews, observations, and document analysis concerning Village Fund management and information published on the PPID website. The findings indicate that the Tegalwaru Village Government has disclosed information regarding the Village Budget (APBDes) and the realization of Village Funds to the community. However, transparency via the PPID website has not yet functioned optimally, as some information remains incomplete and is not updated regularly. The primary obstacle is a lack of human resources for information management. Improvements in PPID management are necessary to enhance information openness and accountability regarding Village Funds.

Keywords Accountability, Village Funds, Information Openness, Village PPID, Transparency.

ABSTRAK

Transparansi dan akuntabilitas merupakan prinsip penting dalam pengelolaan Dana Desa karena masyarakat memiliki hak untuk mengetahui perencanaan, pelaksanaan, dan pertanggungjawaban penggunaan anggaran desa. Penelitian ini bertujuan menganalisis secara yuridis pelaksanaan transparansi dan akuntabilitas pengelolaan Dana Desa di Desa Tegalwaru Kecamatan Mayang Kabupaten Jember, khususnya melalui website PPID Desa. Penelitian menggunakan metode hukum empiris dengan pendekatan perundang-undangan dan pendekatan konseptual. Data diperoleh melalui wawancara, observasi, dan studi dokumen terhadap pengelolaan Dana Desa serta informasi yang dipublikasikan melalui website PPID. Hasil penelitian menunjukkan bahwa Pemerintah Desa Tegalwaru telah menyampaikan informasi mengenai APBDes dan realisasi Dana Desa kepada masyarakat. Namun, transparansi melalui website PPID belum berjalan optimal karena masih terdapat informasi yang belum lengkap dan belum diperbarui secara berkala. Hambatan utama berkaitan dengan keterbatasan sumber daya manusia dalam pengelolaan informasi. Peningkatan pengelolaan PPID diperlukan agar keterbukaan informasi dan akuntabilitas Dana Desa dapat berjalan lebih baik.

Kata kunci. Akuntabilitas, Dana Desa, Keterbukaan Informasi, PPID Desa, Transparansi.