

ABSTRAK

PENGARUH TRANSPARANSI, AKUNTABILITAS, PARTISIPASI MASYARAKAT DAN PENGAWASAN TERHADAP PENGELOLAAN DANA DESA DI KECAMATAN INDRALAYA UTARA KABUPATEN OGAN ILIR

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Penelitian ini bertujuan untuk menganalisis pengaruh transparansi, akuntabilitas, partisipasi masyarakat, dan pengawasan terhadap pengelolaan dana desa di Kecamatan Indralaya Utara Kabupaten Ogan Ilir. Penelitian ini menggunakan metode kuantitatif dengan sumber data primer yang diperoleh melalui penyebaran kuesioner kepada responden. Populasi dalam penelitian ini terdiri dari Kepala Desa, Badan Permusyawaratan Desa (BPD), Sekretaris Desa, Kaur Keuangan, Kaur Perencanaan, Kaur Tata Usaha dan Umum, Kasi Pemerintahan, Kasi Pelayanan, Kasi Kesejahteraan, serta masyarakat pada 15 desa di Kecamatan Indralaya Utara Kabupaten Ogan Ilir. Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah sampel sebanyak 135 responden yang terdiri dari Kepala Desa, Badan Permusyawaratan Desa (BPD), Sekretaris Desa, Kaur Keuangan, Kaur Perencanaan, Kaur Tata Usaha dan Umum, serta 2 orang masyarakat pada setiap desa. Analisis data dilakukan menggunakan aplikasi SPSS versi 29 melalui uji validitas, uji reliabilitas, uji asumsi klasik, uji t, uji F, dan koefisien determinasi (R^2). Hasil penelitian menunjukkan bahwa secara parsial transparansi, akuntabilitas, dan partisipasi masyarakat berpengaruh positif dan signifikan terhadap pengelolaan dana desa, sedangkan pengawasan tidak berpengaruh terhadap pengelolaan dana desa. Secara simultan, transparansi, akuntabilitas, partisipasi masyarakat, dan pengawasan berpengaruh positif dan signifikan terhadap pengelolaan dana desa. Temuan ini menunjukkan bahwa peningkatan transparansi, akuntabilitas, partisipasi masyarakat dan pengawasan merupakan faktor penting dalam mewujudkan pengelolaan dana desa yang efektif, efisien, dan bertanggung jawab, sehingga dapat mendukung pembangunan desa serta meningkatkan kesejahteraan masyarakat.

Kata Kunci: Transparansi, Akuntabilitas, Partisipasi Masyarakat, Pengawasan, Pengelolaan Dana Desa.

ABSTRACT

THE EFFECT OF TRANSPARENCY, ACCOUNTABILITY, COMMUNITY PARTICIPATION, AND SUPERVISION ON VILLAGE FUND MANAGEMENT IN NORTH INDRALAYA DISTRICT, OGAN ILIR REGENCY

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This study aims to analyze the effect of transparency, accountability, community participation, and supervision on village fund management in North Indralaya District, Ogan Ilir Regency. This research employed a quantitative method using primary data collected through questionnaires distributed to respondents. The population consisted of Village Heads, Village Consultative Bodies (BPD), Village Secretaries, Financial Affairs Officers, Planning Affairs Officers, General and Administrative Affairs Officers, Heads of Government Affairs, Heads of Service Affairs, Heads of Welfare Affairs, and community members from 15 villages in North Indralaya District, Ogan Ilir Regency. The sampling technique used was purposive sampling, resulting in a sample of 135 respondents consisting of Village Heads, Village Consultative Bodies (BPD), Village Secretaries, Financial Affairs Officers, Planning Affairs Officers, General and Administrative Affairs Officers, and two community representatives from each village. Data analysis was conducted using SPSS version 29 through validity tests, reliability tests, classical assumption tests, t-tests, F-tests, and the coefficient of determination (R^2). The results indicate that partially, transparency, accountability, and community participation have a positive and significant effect on village fund management, while supervision has no effect on village fund management. Simultaneously, transparency, accountability, community participation, and supervision have a positive and significant effect on village fund management. These findings suggest that improving transparency, accountability, community participation and supervision plays a crucial role in achieving effective, efficient, and accountable village fund management, thereby supporting village development and enhancing community welfare.

Keywords: Transparency, Accountability, Community Participation, Supervision, Village Fund Management.