

**ABSTRAK**

**ANALISIS PARTISIPASI MASYARAKAT, KINERJA APARATUR DESA,  
SERTA PENERAPAN PRINSIP TRANSPARANSI DAN PRINSIP  
AKUNTABILITAS DALAM PENGELOLAAN KEUANGAN DESA**  
(Studi Kasus di Desa Poco Likang, Kecamatan Ruteng, Kabupaten Manggarai,  
Nusa Tenggara Timur)

Maria Dekristi Puspita  
NIM: 192114023  
Universitas Sanata Dharma Yogyakarta  
2023

Penelitian ini dilakukan dengan tujuan mengetahui partisipasi masyarakat, kinerja aparatur desa, serta penerapan prinsip transparansi dan prinsip akuntabilitas dalam pengelolaan keuangan desa yang dapat bermanfaat bagi pengembangan tata kelola Pemerintahan Desa. Penelitian dilakukan di Desa Poco Likang, Kecamatan Ruteng, Kabupaten Manggarai, Nusa Tenggara Timur.

Penelitian ini menggunakan jenis penelitian kualitatif dengan teknik pengumpulan data berupa wawancara, observasi dan dokumentasi. Data yang diperoleh dianalisis dalam tiga langkah, yaitu reduksi data, penyajian data dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa partisipasi masyarakat dalam pengelolaan keuangan desa di Desa Poco Likang berawal dari tahap pengambilan keputusan dalam perencanaan, hingga tahap pelaksanaan, tahap menikmati hasil dan tahap evaluasi. Kemudian, kinerja aparatur desa dalam pengelolaan keuangan desa di Desa Poco Likang telah memenuhi indikator kinerja yang meliputi produktivitas, kualitas layanan, responsivitas, responsibilitas dan akuntabilitas. Hasil penelitian juga menunjukkan bahwa penerapan prinsip transparansi dalam pengelolaan keuangan desa di Desa Poco Likang nampak pada adanya keterbukaan informasi keuangan dan rencana program melalui ruang musyawarah, sosialisasi dan media baliho. Lalu, penerapan prinsip akuntabilitas dalam pengelolaan keuangan desa di Desa Poco Likang dimulai dari tahap perencanaan, hingga tahap pelaksanaan, tahap penatausahaan, tahap pelaporan dan tahap pertanggungjawaban.

Kata Kunci: Partisipasi, Kinerja, Transparansi, Akuntabilitas, Pengelolaan, Keuangan

**ABSTRACT**

**ANALYSIS OF COMMUNITY PARTICIPATION, PERFORMANCE  
OF VILLAGE APPARATUS, AND IMPLEMENTATION OF  
TRANSPARENCY AND ACCOUNTABILITY PRINCIPLES IN  
VILLAGE FINANCIAL MANAGEMENT**

(Case Study in Poco Likang Village, Ruteng District, Manggarai  
Regency, East Nusa Tenggara)

Maria Dekristi Puspita

NIM: 192114023

Universitas Sanata Dharma Yogyakarta

2023

This research was conducted with the aim of knowing community participation, the performance of village apparatus, and the application of the principles of transparency and accountability in managing village finances which can be beneficial for the development of village governance. The research was conducted in Poco Likang Village, Ruteng District, Manggarai Regency, East Nusa Tenggara.

This study uses a type of qualitative research with data collection techniques in the form of interviews, observation and documentation. The data obtained were analyzed in three steps, namely data reduction, data presentation and conclusion.

The results showed that community participation in managing village finances in Poco Likang Village started from the decision-making stage in planning to the implementation stage, to enjoy the results and to the evaluation stage. Then, the performance of the village apparatus in managing village finances in Poco Likang Village has fulfilled performance indicators which include productivity, service quality, responsiveness, responsibility and accountability. The results of the study also show that the application of the principle of transparency in village financial management in Poco Likang Village can be seen in the openness of financial information and program plans through deliberation rooms, outreach and media billboards. Then, the application of the principle of accountability in managing village finances in Poco Likang Village starts from the planning stage to the implementation stage, the administration stage, the reporting stage and the accountability stage.

**Keywords:** Participation, Performance, Transparency, Accountability, Management, Finance