Journal of Law and Nation (JOLN)
Vol. 5 No. 2 (2026) hal. 224-229
https://lawinsight.net/index.php/SOLICLAW
e-ISSN: 2962-9675

TRANSPARANSI DAN AKUNTABILITAS PEMERINTAHAN DESA DALAM MEMBANGUN KEPERCAYAAN PUBLIK PASCA KASUS HUKUM KEPALA DESA TERKAIT PENGELOLAAN DANA DESA

(Studi Kasus Penyalahgunaan Dana Desa di Desa Tebas Kuala Kecamatan Tebas Kabupaten Sambas Tahun 2025)

Turiyono
Universitas Sultan Muhammad Syafiuddin Sambas
turiyonoturi08@gmail.com

Abstract

This research is motivated by the importance of implementing transparency and accountability in village governance to restore public trust following a legal case involving the Village Head regarding the management of Village Funds in Tebas Kuala Village, Tebas District, Sambas Regency. From the perspective of administrative law, transparency and accountability represent the principles of openness and accountability, which are components of the General Principles of Good Governance (AUPB) as stipulated in Law Number 30 of 2014 concerning Government Administration. The legal case in question carries not only criminal implications but also constitutes an abuse of authority within the administration, which has diminished public trust in the village government. This study aims to examine the application of the principles of openness and accountability in the governance of Tebas Kuala Village and its impact on the level of public trust following the Village Head's legal case, while also identifying the factors that facilitate or hinder efforts to rebuild such public trust. This study employs an empirical sociological research method, complemented by a statute approach. Primary data were collected through interviews, observations, and documentation, while primary legal materials consisted of legislation and regulations pertaining to government administration and village governance. Research informants included the Village Secretary, the Chair and members of the Village Consultative Body (BPD), village officials, local village facilitators, and representatives from the community of Tebas Kuala Village. Data analysis was conducted through data reduction, data presentation, and conclusion drawing, while the validity of the data was verified via triangulation. The research findings indicate that the Village Government of Tebas Kuala has upheld the principle of transparency by disseminating information to the public through village deliberations, public displays of the Village Budget (APBDes), activity information boards, and the village website. The principle of accountability is demonstrated through financial reporting, activity documentation, and oversight provided by the Village Consultative Body (BPD), the sub-district government, and village facilitators as part of an administrative supervisory mechanism. The implementation of these two principles signifies a restoration of compliance with the principle of legality and the General Principles of Good Governance (AUPB), and it contributes positively to efforts to rebuild public trust. Supporting factors include the commitment of the village government, the active role of the BPD, support from the sub-district government and village facilitators, and public participation. Conversely, hindering factors include the psychological impact following legal cases, suboptimal internal communication, limited information dissemination, and a lack of understanding among some community members regarding the management of village funds.

Keywords: *Transparency, Accountability, General Principles of Good Governance, Public Trust, Village Funds.*

Abstrak

Penelitian ini dilatarbelakangi oleh pentingnya penerapan transparansi dan akuntabilitas dalam penyelenggaraan pemerintahan Desa untuk membangun kembali kepercayaan publik pasca kasus hukum Kepala Desa terkait pengelolaan Dana Desa di Desa Tebas Kuala