

## ABSTRAK

### **ANALISIS PENERAPAN ASAS TRANSPARAN, AKUNTABEL, PARTISIPATIF, SERTA TERTIB DAN DISIPLIN ANGGARAN DALAM PENGELOLAAN KEUANGAN DESA**

(Studi Kasus di Desa Satar Nawang, Kecamatan Sambi Rampas, Kabupaten  
Manggarai Timur)

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Penelitian ini bertujuan untuk meneliti penerapan asas transparan, akuntabel, partisipatif, serta tertib dan disiplin anggaran dalam pengelolaan keuangan desa di Desa Satar Nawang, Kecamatan Sambi Rampas, Kabupaten Manggarai Timur. Penerapan asas dalam pengelolaan keuangan desa merupakan aspek penting di dalam menciptakan tata kelola keuangan yang baik.

Jenis penelitian ini adalah studi kasus dengan menggunakan pendekatan kualitatif deskriptif. Penelitian ini menggunakan studi kasus di Desa Satar Nawang. Teknik pengumpulan data yang digunakan terdiri dari wawancara, observasi, dan dokumentasi. Teknik analisis data yang digunakan analisis data kualitatif dilakukan secara interaktif dan berlangsung secara terus menerus sampai tuntas, sehingga datanya sudah jenuh. Aktivitas dalam analisis data, yaitu reduksi data, penyajian data, dan penarikan kesimpulan/verifikasi.

Hasil dari penelitian ini menunjukkan bahwa penerapan asas transparan, akuntabel, partisipatif, serta tertib dan disiplin anggaran dalam pengelolaan keuangan desa di Desa Satar Nawang telah sesuai dengan indikator Permendagri Nomor 20 Tahun 2018. Meskipun begitu, masih terdapat hambatan yang dihadapi pemerintah desa seperti kendala terkait penggunaan aplikasi sistem keuangan desa, jeda waktu penyampaian pelaporan pertanggungjawaban terlalu singkat antara pencairan tahap pertama dan pencairan tahap kedua, serta adanya regulasi yang selalu berubah-ubah mengakibatkan banyak kegiatan tidak terlaksana.

Kata Kunci : Transparan, Akuntabel, Partisipatif, Tertib dan Disiplin Anggaran, Pengelolaan Keuangan Desa.

## ABSTRACT

**ANALYSIS OF THE IMPLEMENTATION OF TRANSPARENT,  
ACCOUNTABLE, PARTICIPATIVE, ORDER AND DISCIPLINE  
BUDGETTING PRINCIPLES IN VILLAGE FINANCIAL MANAGEMENT**  
(A Case Study at Desa Satar Nawang, Kecamatan Sambu Rampas, Kabupaten  
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The purpose of this research is to know the suitability of the implementation of transparent, accountable, participative, order and discipline budgeting principles in village financial management at Desa Satar Nawang, Kecamatan Sambu Rampas, Kabupaten Manggarai Timur. The application of principles in village financial management is an important aspect in creating good financial governance.

This type of research is a case study using a descriptive qualitative approach. This research used a case study at Desa Satar Nawang. The data collection techniques were interview, observation, and documentation. The analysis technique was qualitative analysis carried out interactively and took place continuously until it was complete, so that the data was saturated. Activities in data analysis, are data reduction, data presentation, and drawing conclusions/verification.

The results of this study show that the application of transparent, accountable, participative, order and discipline budgeting principles in village financial management at Desa Satar Nawang has been in accordance with indicators of Permendagri Number 20 year 2018. Although there were still some obstacles faced by the village government, such as constraints related to the use of the village financial system application, the time lag for submitting accountability reports is too short between the first stage disbursements and the second stage disbursements, and the existence of constantly changing regulations resulting in many activities are not being carried out.

Keywords :Transparent, Accountable, Participative, Order and Discipline, Village Financial Management.