

ABSTRAK

EVALUASI PENERAPAN PRINSIP *GOOD GOVERNANCE* DALAM PENGELOLAAN KEUANGAN DESA

(Studi Kasus pada Desa Tebara, Kec. Kota Waikabubak, Kab. Sumba Barat, Nusa Tenggara Timur)

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Tujuan penelitian ini adalah untuk mengevaluasi penerapan prinsip *good governance* dalam pengelolaan keuangan desa tepatnya di Desa Tebara. Latar belakang penelitian ini adalah untuk mengetahui penerapan *good governance* dalam menghasilkan sebuah kebijakan yang berguna dalam menjalankan pemerintahan terkhususnya dalam pengelolaan keuangan desa.

Jenis penelitian merupakan studi kasus. Data diperoleh dengan melakukan wawancara, dokumentasi, dan observasi. Teknis analisis data yang digunakan yaitu reduksi data, penyajian data, dan menarik kesimpulan

Hasil penelitian ini menunjukkan bahwa prinsip *good governance* telah diterapkan oleh pemerintah desa Tebara, namun belum semua prinsip *good governance* diterapkan dengan sepenuhnya. Prinsip *good governance* yang telah diterapkan secara penuh yaitu prinsip tegaknya supremasi hukum, peduli terhadap masyarakat, berorientasi pada konsensus, efektif dan efisien, *fairness* (keadilan dan kesetaraan) dan prinsip responsibilitas. dan beberapa prinsip *good governance* yang belum diterapkan dengan penuh yaitu prinsip partisipasi masyarakat, transparansi, dan prinsip akuntabilitas.

Kata Kunci : *Good Governance*, Prinsip *Good Governance*, Pemerintah Desa, Desa, pengelolaan keuangan.

ABSTRACT

EVALUATION THE APPLICATION OF GOOD GOVERNANCE PRINCIPLES IN VILLAGE FINANCIAL MANAGEMENT

(Case Study at Waikabubak City District, West Sumba Regency, East Nusa Tenggara)

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The purpose of this study was to evaluate the application of good governance principles in village financial management, precisely in Tebara Village. The background of this research is to find out the application of good governance in producing a policy that is useful in running the government, especially in managing village finances.

This type of research is a case study. Data obtained by conducting interviews, documentation, and observation. The data analysis techniques used are data reduction, data presentation, and drawing conclusions

The results of this study indicate that the principles of good governance have been applied by the village government of Tebara, but not all principles of good governance have been fully implemented. The principles of good governance that have been fully implemented are the principles of upholding the rule of law, caring for the community, consensus-oriented, effective and efficient, and the principle of fairness (justice and equality). and several principles of good governance have been fully not implemented, that was the principles of community participation, transparency, responsibility, and the principle of accountability.

Keyword : Good governance, the principle of Good Governance, village government, financial village management.