

ABSTRAK

ANALISIS PENERAPAN ASAS AKUNTABILITAS, TRANSPARANSI, PARTISIPASI SERTA TERTIB DAN DISIPLIN ANGGARAN DALAM PENGELOLAAN DANA DESA SELAMA PANDEMI COVID-19 (Studi Kasus di Desa Gantan, Kecamatan Sawangan, Kabupaten Magelang)

Anggita Dwi Ardani

NIM: 182114036

Universitas Sanata Dharma

Yogyakarta

2023

Penelitian ini memiliki tujuan guna mengetahui penerapan asas akuntabilitas, transparansi, partisipasi, serta tertib dan disiplin anggaran dalam pengelolaan dana desa sesuai dengan Permendagri No 20 Tahun 2018. Dana desa merupakan salah satu unsur penerimaan terbesar dari keuangan desa oleh karena itu dana desa perlu dikelola berdasarkan asas-asas keuangan desa untuk tercipta tata kelolaan yang baik.

Desain penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus di Desa Gantang, Kecamatan Sawangan, Kabupaten Magelang. Teknik pengumpulan data yang digunakan adalah dokumentasi, dan wawancara. Teknis analisis dilakukan dengan reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian ini telah sesuai dengan asas akuntabilitas dan asas tertib dan disiplin anggaran dalam Permendagri No 20 Tahun 2018 dimana pemerintah Desa Gantang telah melaporkan laporan pertanggungjawaban pengelolaan dana desa setiap tahun anggarannya. Sementara itu, asas transparansi serta partisipasi sudah sesuai dengan Permendagri No 20 Tahun 2018, dimana pemerintah telah menunjukkan secara transparan informasi terkait pemasukan dan pengeluaran dana desa, serta telah melibatkan partisipasi masyarakat dalam kegiatan mulai dari tahap perencanaan hingga pelaksanaan program kerja pemerintah.

Kata Kunci : Akuntabilitas, Transparansi, Partisipasi, Tertib dan Disiplin Anggaran, Pengelolaan Dana Desa

ABSTRACT

AN ANALYSIS OF THE IMPLEMENTATION OF THE PRINCIPLES OF ACCOUNTABILITY, TRANSPARENCY, PARTICIPATION, BUDGETARY ORDER AND DICIPLINE IN VILLAGE FUNDS MANAGEMENT DURING THE PANDEMIC COVID-19

(Case study in Gantang Village, Sawangan District, Magelang Regency)

Anggita Dwi Ardani

NIM: 182114036

Universitas Sanata Dharma

Yogyakarta

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This study aims to determine the implementation of the principles of accountability, transparency, participation, budgetary order and discipline in village funds management according to Permendagri No. 20 of 2018. Village funds are one of the largest revenue elements of village finances. Therefore, village funds need to be managed based on the principles of village finance to create good governance.

This study uses a qualitative approach with a case study method in Gantang Village, Sawangan District, Magelang Regency. The data collection technique in this study uses documentation and interviews. The data analysis technique has several stages, such as data reduction, data presentation, and drawing conclusions.

The results of this study show that the principles of accountability, as well as budgetary order and discipline, are appropriate with Permendagri No. 20 of 2018, where the Gantang Village government has reported an accountability report on managing village funds each fiscal year. Meanwhile, the principles of transparency and participation are appropriate with Permendagri No. 20 of 2018, where the government has transparently shown information regarding the income and expenditure of village funds and has involved community participation in activities starting from the planning stage to implementing government work programs.

Key Words : Accountability, Transparency, Participation, Budgetary Order and Dicipline, Village Funds Management

