

ABSTRAK

**ANALISIS IMPLEMENTASI PRINSIP *GOOD PUBLIC GOVERNANCE*
DALAM PENGELOLAAN DANA DESA**

(Studi Kasus di Kalurahan Sinduharjo, Kapanewon Ngaglik, Kabupaten Sleman,
Provinsi Daerah Istimewa Yogyakarta)

Gamaliel Susabun Amut
NIM: 192114094
Universitas Sanata Dharma
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Jenis penelitian ini adalah penelitian kualitatif dengan metode studi kasus. Penelitian ini dilakukan di Kalurahan Sinduharjo, Kapanewon Ngaglik, Kabupaten Sleman, Provinsi Daerah Istimewa Yogyakarta. Tujuan penelitian ini adalah untuk mengetahui implementasi prinsip *good public governance* (GPG) dalam pengelolaan dana desa di Kalurahan Sinduharjo.

Teknik pengumpulan data yang digunakan berupa wawancara dan dokumentasi. Teknik analisis data yang digunakan yaitu teknik analisis data kualitatif menurut Miles dan Huberman (1984). Teknik analisis data tersebut terdiri dari tiga tahap yakni reduksi data, *display* data, dan menarik kesimpulan/verifikasi.

Hasil penelitian ini menyatakan bahwa tidak semua prinsip GPG terimplementasi secara penuh sesuai prinsip dasar dan pedoman pelaksanaan GPG yang tertera dalam dokumen Komite Nasional Kebijakan Governance (KNKG) tahun 2008. Prinsip GPG yang sudah terimplementasi secara penuh dalam pengelolaan dana desa di Kalurahan Sinduharjo adalah prinsip transparansi dan budaya hukum. Hal tersebut ditunjukkan dengan adanya kelengkapan dan keterbukaan terkait peraturan perundang-undangan dan kebijakan publik serta pemasangan baliho terkait APBDes di setiap padukuhan serta kesesuaian pengelolaan dana desa dengan peraturan perundang-undangan yang ada. Sementara itu, prinsip GPG yang belum terimplementasi secara penuh dalam pengelolaan dana desa di Kalurahan Sinduharjo adalah prinsip demokrasi, akuntabilitas, dan kewajaran dan kesetaraan.

Kata Kunci: *Good, Public, Governance*, Dana, Desa.

ABSTRACT

**ANALYSIS OF IMPLEMENTATION OF GOOD PUBLIC GOVERNANCE
PRINCIPLES IN THE MANAGEMENT OF VILLAGE FUNDS**
(Case Study in Sinduharjo Village, Kapanewon Ngaglik, Sleman Regency, Special
Region of Yogyakarta Province)

Gamaliel Susabun Amut
NIM: 192114094
Sanata Dharma University
2023

This research is qualitative research with a case study method. This research was conducted in Sinduharjo Village, Kapanewon Ngaglik, Sleman Regency, Special Region of Yogyakarta Province. The purpose of this study was to perceive the implementation of the principles of good public governance (GPG) in managing village funds in the Sinduharjo Village.

Data collection techniques were used in the form of interviews and documentation. The data analysis technique used is a qualitative data analysis technique according to Miles and Huberman (1984). The data analysis technique consists of three stages, namely data reduction, data display, and drawing conclusions/verification.

The results of this study give that not all GPG principles are fully implemented by the basic principles and guidelines for implementing GPG set out in the 2008 Komite Nasional Kebijakan Governance (KNKG) document. The GPG principle that has been fully implemented in the management of village funds in the Sinduharjo Village is the principle of transparency and legal culture. It is shown by the completeness and openness regarding laws and regulations and public policies as well as the installation of billboards related to the APBDes in each hamlet as well as the suitability of village fund management with existing laws and regulations. Meanwhile, the GPG principles that have not been fully implemented in the management of village funds in the Sinduharjo Village are the principles of democracy, accountability, fairness and equality.

Keywords: Good, Public, Governance, Village, Fund.