

ABSTRAK

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

(Studi pada Desa Ngargosoko, Kecamatan Srumbung, Kabupaten Magelang, Provinsi Jawa Tengah)

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Penelitian ini bertujuan untuk mengetahui penerapan prinsip *Good Public Governance* (GPG) dalam pengelolaan dana desa. Penelitian ini dilakukan di Desa Ngargosoko, Kecamatan Srumbung, Kabupaten Magelang, Provinsi Jawa Tengah. Penelitian ini merupakan penelitian kualitatif dengan metode studi kasus.

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 data tersebut terdiri dari tiga tahap yaitu reduksi data, penyajian data, dan penarikan kesimpulan/verifikasi.

Hasil penelitian ini menyatakan bahwa tidak semua prinsip GPG terimplementasi secara penuh sesuai prinsip dasar dan pedoman pelaksanaan GPG dalam dokumen Komite Nasional Kebijakan Governance (KNKG) tahun 2008. Prinsip GPG yang sudah terimplementasi secara penuh dalam pengelolaan dana desa di Desa Ngargosoko adalah prinsip demokrasi, transparansi, budaya hukum, serta kewajaran dan kesetaraan. Transparansi tercermin dalam upaya pengungkapan dan penyajian informasi yang memadai serta mudah diakses oleh pemangku kepentingan. Prinsip budaya hukum menggarisbawahi pentingnya penegakan hukum sesuai dengan prosedur yang telah ditetapkan, dengan menjunjung tinggi supremasi hukum dalam seluruh proses pengelolaan dana desa. Meskipun demikian, masih terdapat prinsip *good public governance* yang belum sepenuhnya terimplementasi dalam pengelolaan dana desa di Desa Ngargosoko yaitu, prinsip Akuntabilitas.

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

ABSTRACT

ANALYSIS OF THE IMPLEMENTATION OF GOOD PUBLIC GOVERNANCE PRINCIPLES IN VILLAGE FUND MANAGEMENT

(Study in Ngargosoko Village, Srumbung District, Magelang Regency, Central Java Province)

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This study aims to determine the application of Good Public Governance (GPG) principles in village fund management. This research was conducted in Ngargosoko Village, Srumbung District, Magelang Regency, Central Java Province. This research belongs to qualitative research which is conducted using case study method.

The data collection methods/techniques used in this study are in the form of interviews and documentations. The data was analyzed using qualitative data analysis techniques according to Miles and Huberman (1984). The data analysis technique consists of three stages, namely data reduction, data presentation, and drawing conclusions/verification.

The results of this study state that GPG principles are not fully implemented according to the basic principles and guidelines for the implementation of GPG in the 2008 National Committee for Governance Policy (KNKG) document. GPG principles that have been fully implemented in the management of village funds in Ngargosoko Village are the principles of democracy, transparency, legal culture, and fairness and equality. Transparency is reflected in efforts to disclose and present information that is adequate and easily accessible to stakeholders. The principle of legal culture underlines the importance of law enforcement in accordance with established procedures, by upholding the rule of law in the entire process of managing village funds. However, there are still principles of good public governance that have not been fully implemented in the management of village funds in Ngargosoko Village, namely, the principle of Accountability.

Keywords: Good Public Governance, Village Fund.