

ABSTRAK

ANALISIS PENERAPAN AKUNTABILITAS DAN TRANSPARANSI PENGELOLAAN KEUANGAN GEREJA KATOLIK

(Studi Kasus di Gereja St. Maria Banneux Lewoleba, Kabupaten Lembata, Nusa Tenggara Timur)

Christina Febrianti Genua Leokoy

Nim : 212114061

Universitas Sanata Dharma

Yogyakarta

2025

Penelitian ini bertujuan untuk menganalisis Penerapan Akuntabilitas dan Transparansi Pengelolaan Keuangan di Gereja Katolik St. Maria Banneux Lewoleba, Kabupaten Lembata, Nusa Tenggara Timur. Akuntabilitas dan transparansi merupakan prinsip penting dalam pengelolaan keuangan organisasi keagamaan, mengingat dana yang dikelola sebagian besar berasal dari sumbangan umat sehingga gereja memiliki tanggung jawab dan keterbukaan untuk mengelolanya.

Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Penelitian dilaksanakan pada bulan Januari-Februari 2025. Subjek penelitian yaitu pastor paroki, ketua dewan pastoral paroki, sekretaris satu, sekretaris dua, bendahara satu, bendahara tiga, donatur dan umat. Data dikumpulkan melalui wawancara dan observasi. Data dianalisis menggunakan model Miles dan Huberman (1984) dalam Rijali (2019) yang terdiri dari reduksi data, penyajian data dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa pengelolaan keuangan Gereja Katolik St. Maria Banneux Lewoleba belum sepenuhnya memenuhi indikator akuntabilitas dan transparansi. Dari segi akuntabilitas, gereja telah menerapkan indikator melalui kehadiran aktor, adanya prosedur dalam pelaksanaan, dan *output dan outcome* yang terukur sedangkan penetapan sanksi jika terjadi pelanggaran belum secara optimal diterapkan. Dari segi transparansi gereja telah menerapkan indikator melalui penyampaian informasi yang akurat dan tepat waktu serta penyediaan informasi yang jelas tentang prosedur dan biaya, sedangkan kemudahan akses informasi dan sistem penyampaian pelanggaran belum optimal diterapkan.

Kata kunci : Akuntabilitas, Transparansi, Pengelolaan Keuangan, Gereja Katolik.

ABSTRACT

ANALYSIS OF THE IMPLEMENTATION OF ACCOUNTABILITY AND TRANSPARENCY IN THE FINANCIAL MANAGEMENT OF THE CATHOLIC CHURCH

*(Case Study at St. Maria Banneux Lewoleba Church, Lembata Regency, East
Nusa Tenggara)*

Christina Febrianti Genua Leokoy

Nim: 212114061

Universitas Sanata Dharma

Yogyakarta

2025

This study aims to analyze the Implementation of Accountability and Transparency in Financial Management in St. Maria Banneux Lewoleba Catholic Church, Lembata Regency, East Nusa Tenggara. Accountability and transparency are important principles in the financial management of religious organizations, considering that the funds managed mostly come from donations from the people so that the church has the responsibility and openness to manage them.

This study uses a qualitative method with a descriptive approach. The research was carried out in January-February 2025. The subjects of the study are the parish priest, the chairman of the parish pastoral council, the first secretary, the second secretary, the first treasurer, the third treasurer, the donor and the people. Data was collected through interviews and observations. The data was analyzed using the model of Miles and Huberman (1984) in Rijali (2019) which consisted of data reduction, data presentation and conclusion drawn.

The results of the study show that the financial management of the St. Maria Banneux Lewoleba Catholic Church has not fully met the accountability and transparency indicators. In terms of accountability, the church has implemented indicators through the presence of actors, the existence of procedures in implementation, and measurable outputs and outcomes, while the determination of sanctions in the event of violations has not been optimally implemented. In terms of transparency, the church has implemented indicators through the delivery of accurate and timely information and the provision of clear information about procedures and costs, while the ease of access to information and the system of reporting violations have not been optimally implemented.

Keywords: Accountability, Transparency, Financial Management, Catholic Church.