ABSTRAK

ANALISIS PENERAPAN PRINSIP AKUNTABILITAS DAN TRANSPARANSI PENGELOLAAN KEUANGAN GEREJA

(Studi Kasus Di Gereja Katolik Paroki Maria Marganingsih Kalasan)

Sebagai organisasi sektor publik dan organisasi nirlaba, gereja memiliki kewajiban untuk mengelola dana umat secara bertanggung jawab dan transparan, sehingga setiap proses pengelolaan keuangan dapat dipertanggungjawabkan serta disampaikan secara terbuka kepada umat sebagai wujud akuntabilitas dan transparansi gereja. Penelitian ini penting dilakukan karena tahun 2025 merupakan akhir masa periode pengurus gereja paroki dan masa pembangunan gereja paroki yang baru di Gereja Katolik Paroki Maria Marganingsih Kalasan. Penelitian ini bertujuan untuk menganalisis penerapan akuntabilitas dan transparansi dalam pengelolaan keuangan Gereja Katolik Paroki Maria Marganingsih Kalasan.

Penelitian menggunakan pendekatan kualitatif melalui wawancara mendalam, observasi, dan studi dokumentasi dengan informan Pastor Kepala, bendahara, sekretaris, ketua wilayah, ketua lingkungan, dan umat. Analisis data dilakukan menggunakan model Miles dan Huberman, meliputi pengumpulan, reduksi, penyajian, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa akuntabilitas diterapkan melalui penyusunan anggaran, pelaksanaan program sesuai ketentuan, pelaporan keuangan kepada Keuskupan, dan mekanisme pertanggungjawaban internal. Pastor Kepala berperan sebagai penanggung jawab utama, sedangkan bendahara dan sekretaris menjalankan fungsi administratif dan supervisi teknis. Namun, transparansi mengenai struktur kepengurusan dan peran PGPM masih terbatas karena sistem leveling membatasi akses informasi bagi umat. Upaya perlu dilakukan dengan mempublikasikan laporan keuangan secara terbuka, menyampaikan informasi struktur kepengurusan melalui media internal, dan menyediakan sarana komunikasi yang lebih luas agar umat dapat mengakses informasi mengenai peran PGPM dengan lebih mudah.

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Kata Kunci: Akuntabilitas, Transparansi, Keuangan, Gereja, Paroki

ABSTRACT

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

(A Case Study at the Catholic Church of Paroki Maria Marganingsih Kalasan)

As a public sector and nonprofit organization, the Church has an obligation to manage congregational funds responsibly and transparently so that every financial management process can be accounted for and communicated openly to the congregation as a form of the Church's accountability and transparency. This study is important to conduct because the year 2025 marks the end of the parish council's service period and the ongoing construction of the new parish church at the Catholic Church of Maria Marganingsih Kalasan. This research aims to analyze the implementation of accountability and transparency in the financial management of the Catholic Church of Maria Marganingsih Kalasan.

This study employs a qualitative approach through in-depth interviews, observations, and document analysis with informants including the Head Priest, treasurer, secretary, area coordinator, community leader, and parish members. Data analysis was carried out using the Miles and Huberman model, which consists of data collection, reduction, presentation, and conclusion drawing.

The findings show that accountability is implemented through budget preparation, program execution in accordance with established guidelines, financial reporting to the Archdiocese, and internal accountability mechanisms. The Head Priest acts as the primary person responsible, while the treasurer and secretary perform administrative functions and technical supervision. However, transparency regarding the organizational structure and the role of PGPM remains limited due to the leveling system that restricts information access for parish members. Improvements are needed by openly publishing financial reports, disseminating organizational structure information through internal communication channels, and providing broader communication platforms so that parish members can more easily access information regarding the role of PGPM.

Keywords: *Accountability, Transparency, Finance, Church, Parish*