

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengelolaan keuangan di Desa Candibinangun, Kecamatan Pakem, Kabupaten Sleman dievaluasi berdasarkan asas-asas transparan, akuntabel, partisipatif, serta tertib dan disiplin anggaran.

Jenis penelitian ini adalah penelitian kualitatif. Teknik pengumpulan data yang digunakan yaitu wawancara dan dokumentasi dengan satuan kajiannya yaitu pengelolaan keuangan desa, transparan, akuntabel, partisipatif, serta dilaksanakan dengan tertib dan disiplin anggaran. Teknik analisis yang digunakan yaitu dengan metode triangulasi, kemudian dibandingkan dengan indikasi-indikasi yang mencerminkan asas transparan, akuntabel, partisipatif, serta tertib dan disiplin anggaran.

Hasil penelitian menunjukkan bahwa Pemerintah Desa Candibinangun telah melaksanakan setiap tahap pengelolaan keuangan desa dengan baik serta sesuai dengan asas-asas transparan, akuntabel, partisipatif, serta tertib dan disiplin anggaran. Meskipun ada beberapa hambatan yaitu tidak dapat digunakannya aplikasi SISKEUDES secara maksimal dan kurangnya kompetensi beberapa perangkat desa dalam menggunakan aplikasi tersebut. Adapun solusi dalam mengatasi kekurangan tersebut yaitu dengan mengalokasikan biaya untuk pemasangan jaringan intranet yang memadai serta pelatihan dan pendampingan secara rutin dari dinas terkait guna meningkatkan kompetensi perangkat desa.

Kata kunci: Pengelolaan Keuangan Desa, Transparan, Akuntabel, Partisipatif, Tertib dan Disiplin Anggaran

ABSTRACT

This research aimed to find out the financial management of Candibinangun village, Pakem, Sleman which had been evaluated based on its transparency, accountability, participation, also discipline and accurate budgetting.

The research was qualitative. While, the instrument in data collection used interview and documentation with a theme of village financial management, transparency, accountability, participation, its discipline and accurate budgetting implementation. Moreover, the data analysis technique used triangulation, and then with comparison of some indicators such as: transparant, accountable, participative, discipline and accurate budgetting.

The research result concluded the village local government of Candibinangun had implemented each of village financial management stages properly; and suitably with transparency, accountability, participation, also its discipline and accurate budgetting. However, there were problems namely the application of SISKEUDES which was not optimally used and lack of village officials competence in using the app. Therefore, there were some solutions, i.e. budgetting the cost of internet networking installation which was adequately. Besides, having the training and regular assistance from related agencies in order to increase village officials competence.

Keywords: Village Financial Management, Transparent, Accountable, Participative, Discipline and Accurate Budgetting



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