

ABSTRAK

**EVALUASI PENGELOLAAN KEUANGAN DESA BERDASARKAN
ASAS TRANSPARANSI, AKUNTABEL, PARTISIPATIF, TERTIB
DAN DISIPLIN ANGGARAN**

Studi Kasus di Desa Ratewati, Kecamatan Wewaria, Kabupaten Ende,
Nusa Tenggara Timur

Febriani Susanti Mbari

NIM: 182114159

Universitas Sanata Dharma

Yogyakarta

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Penelitian ini bertujuan untuk mengevaluasi pengelolaan keuangan desa berdasarkan asas transparansi, akuntabel, partisipatif, tertib dan disiplin anggaran di Desa Ratewati, Kecamatan Wewaria, Kabupaten Ende, Nusa Tenggara Timur.

Jenis penelitian ini adalah studi kasus dengan pendekatan analisis deskriptif. Teknik pengumpulan data yang digunakan terdiri dari wawancara, observasi, dan dokumentasi. Teknik analisis data yang digunakan adalah analisis deskriptif kualitatif. Data yang diperoleh dari hasil wawancara, observasi, dan dokumentasi tersebut dibandingkan dengan indikator-indikator untuk menilai apakah pengelolaan keuangan desa Ratewati sudah memenuhi indikator tersebut.

Hasil dari penelitian ini menunjukkan bahwa Pemerintah Desa Ratewati telah melaksanakan setiap tahap pengelolaan keuangan desa dengan baik dan sudah sesuai dengan asas transparansi, akuntabel, partisipatif, serta tertib dan disiplin anggaran. Meskipun demikian masih terdapat beberapa kekurangan dan hambatan yang dihadapi aparatur desa, seperti kurangnya kompetensi dan kedisiplinan dalam mengelola dan mengisi dokumen keuangan, serta adanya perubahan regulasi dari pemerintah pusat berdampak pada keuangan desa yang sudah disepakati, tidak bisa dianggarkan. Solusi dari kekurangan dan hambatan tersebut yaitu anggaran yang sudah dibuat sebelumnya diperiksa kembali dan perlu adanya penyesuaian dengan kebijakan peraturan yang sudah diubah.

Kata Kunci: Transparansi, Akuntabel, Partisipatif, Tertib dan Disiplin Anggaran, Pengelolaan Keuangan Desa

ABSTRACT

***EVALUATION OF VILLAGE FINANCIAL MANAGEMENT BASED ON
THE PRINCIPLES OF TRANSPARENCY, ACCOUNTABLE,
PARTICIPATORY, ORDER AND BUDGET DISCIPLINE***

Case Study in Village of Ratewati, District Wewaria, Ende Regency, East Nusa Tenggara

***Febriani Susanti Mbari
NIM: 182114159
Sanata Dharma University
Yogyakarta
2024***

This research aims to evaluate village financial management based on the principles of transparency, accountability, participatory, orderly, and budget discipline in Ratewati Village, Wewaria District, Ende Regency, East Nusa Tenggara.

This research is a case study with a descriptive analysis approach. The data collection techniques used consisted of interviews, observation, and documentation. The data analysis technique used is qualitative descriptive analysis. The data obtained from interviews, observations, and documentation were compared with indicators to assess whether the financial management of Ratewativillage met these indicators.

The results of this research show that the Ratewati Village Government has implemented each stage of village financial management well and is following the principles of transparency, accountability, and participation, as well as orderly and budgetary discipline. However, there are still several shortcomings and obstacles faced by village officials, such as a lack of competence and discipline in managing and filling out financial documents, as well as changes in regulations from the central government that have an impact on village finances that have been agreed upon and cannot be budgeted for. The solution to these deficiencies and obstacles is that the previously prepared budget be re-examined and adjustments need to be made to the regulatory policies that have been changed.

Keywords: Transparency, Accountability, Participation, Orderly and Disciplined Budget, Village Financial Management