

Abstrak

Dewi Istiqomah 180221100072, Analisis *Good Governance* Dalam Pengelolaan Keuangan Desa di Desa Lowayu Kecamatan Dukun Kabupaten Gresik.

Penelitian ini bertujuan untuk menganalisis akuntabilitas, transparansi, dan partisipatif dalam pengelolaan keuangan Desa di Desa Lowayu Kecamatan Dukun Kabupaten Gresik. Penelitian ini menggunakan metode penelitian kualitatif deskriptif. Teknik pengumpulan data dilakukan melalui wawancara dan dokumentasi, sedangkan validasi data yang dilakukan adalah pendekatan triangulasi.

Hasil penelitian ini menunjukkan bahwa akuntabilitas, transparansi, dan partisipatif dalam pengelolaan keuangan Desa Lowayu sudah berjalan namun masih belum maksimal. Aspek akuntabilitas dalam pengelolaan keuangan sudah dilaksanakan secara horizontal (*horizontal accountability*) yaitu pertanggungjawaban kepada masyarakat luas, dilakukan dalam forum musyawarah desa dan pertanggungjawaban. Laporan Keterangan Pertanggungjawaban yang disampaikan kepada Badan Permusyawaratan Desa dan pertanggungjawaban vertikal (*vertical accountability*), yaitu pertanggungjawaban atas pengelolaan dana kepada otoritas yang lebih tinggi. Transparansi pengelolaan Keuangan masih belum dikelola secara maksimal. Beberapa pos tertentu dalam laporan keuangan hanya diketahui oleh kepala desa dan bendahara desa, Laporan yang disampaikan ke publik hanyalah belanja umum yang menyangkut belanja pembangunan. Partisipatif pengelolaan keuangan Desa juga dikatakan cukup baik, hal ini dapat ditunjukkan dengan adanya kegiatan Musrengbangdes serta kontribusi masyarakat terhadap pembangunan desa. Selain itu masyarakat juga ikut menyuarakan, mengunjungi dan mengontrol perencanaan yang ada di Desa.

Kata kunci: *Good Governance*, Keuangan Desa, Akuntabilitas, Transparansi, dan Partisipatif

Abstract

Dewi Istiqomah 180221100072, Analysis of Good Governance in Village Financial Management in Lowayu Village, Dukun District, Gresik Regency.

This study aims to analyze accountability, transparency, and participation in village financial management in Lowayu Village, Dukun District, Gresik Regency. This study uses a descriptive qualitative research method. Data collection techniques were carried out through interviews and documentation, while data validation was carried out using a triangulation approach.

The results of this study indicate that accountability, transparency, and participation in the financial management of Lowayu Village have been running but are still not optimal. The aspect of accountability in financial management has been carried out horizontally (horizontal accountability), namely accountability to the wider community, carried out in village deliberations and accountability forums. Accountability Statement Report submitted to the Village Consultative Body and vertical accountability, namely accountability for managing funds to a higher authority. Financial management transparency is still not optimally managed. Certain items in the financial reports are only known by the village head and village treasurer. Reports submitted to the public are only general expenditures related to development expenditures. village government only. Participatory village financial management is also said to be quite good, this can be demonstrated by the existence of Musrengbangdes activities and the community's contribution to village development. In addition, the community also voiced, visited and controlled the planning in the village.

Keywords: Good Governance, Village Finance, Accountability, Transparency, and Participation