

ABSTRAK

Siti Maimunah, Analisis Penerapan Prinsip-prinsip *Good Governance* Pada Pengelolaan Alokasi Dana Desa Dalam Perspektif Ekonomi Islam (Studi Di Desa Kolla Kecamatan Modung Kabupaten Bangkalan). Dibawah bimbingan Dr. Sutikno, S.E., M.E.

Tujuan penelitian ini adalah untuk mengetahui dan mendeskripsikan penerapan prinsip-prinsip *good governance* pada pengelolaan alokasi dana desa dan dalam perspektif ekonomi Islam di Desa Kolla. Penelitian ini dilakukan secara kualitatif dengan pendekatan fenomenologi. Teknik pengumpulan data dilakukan dengan wawancara dan dokumentasi. Untuk kriteria informan dalam penelitian ini yang benar-benar mengetahui permasalahan yang sedang diteliti sehingga menghasilkan data yang valid dan informan yang terlibat langsung dalam pengelolaan alokasi dana desa di Desa kolla yaitu kepala desa, sekretaris desa, dan bendahara desa. Sumber data yang digunakan adalah data primer dan data sekunder, dan melakukan analisis datanya dengan eksplikasi data. Setelah itu dikaitkan dengan teori, perundang-undangan, ayat Al-Qur'an dan Hadis.

Hasil penelitian ini adalah prinsip transparansi sudah diterapkan oleh pemerintah desa sesuai dengan Permendagri No. 20 Tahun 2018 tentang pengelolaan keuangan desa, prinsip partisipasi di Desa Kolla sudah di terapkan karena setiap proses melibatkan masyarakat dalam perencanaan dan pelaksanaan pengelolaan alokasi dana desa, dan prinsip akuntabilitas sudah diterapkan dengan penyampaian laporan tahunan dan setiap semester yang dilakukan oleh kepala Desa Kolla. Kemudian penerapan prinsip-prinsip *good governance* dalam perspektif Islam di Desa Kolla yaitu adanya keterbukaan yang dilakukan pemerintah desa pada pengelolaan alokasi dana desa, dalam hal ini di jelaskan dalam Surah Al-Baqarah ayat 42. Selanjutnya adanya musyawarah yang di selenggarakan pemerintah desa menunjukkan bahwa masyarakat berpartisipasi terkait dengan proses pengelolaan alokasi dana desa, seperti yang di jelaskan dalam Surah Ali Imran ayat 159. Serta adanya pertanggungjawaban terhadap amanah yang diberikan dan sikap jujur yang dilakukan pemerintah desa sesuai dengan ayat Al-Qur'an Surah An-Nisa' ayat 58 juga sesuai dengan Hadis riwayat Al-Baihaqi tentang kejujuran dan Hadis riwayat Imam Bukhari dan Muslim tentang tanggungjawab.

Berdasarkan hasil penelitian disimpulkan bahwa penerapan prinsip-prinsip *good governance* di Desa Kolla Kecamatan Modung Kabupaten Bangkalan sudah diterapkan cukup baik. Untuk penerapan prinsip-prinsip *good goveranace* dalam perspektif Islam sudah diterapkan sesuai dengan ayat Al-Qur'an dan Hadis Nabi Muhammad SAW.

Kata Kunci: Alokasi Dana Desa, Pemerintah Desa, *Good Governance*

ABSTRACT

Siti Maimunah, Analysis of the Application of Good Governance Principles in the Management of Village Fund Allocations in an Islamic Economic Perspective (Study in Kolla Village, Modung District, Bangkalan Regency). Under the guidance of Dr. Sutikno, S.E., M.E.

The purpose of this study was to identify and describe the application and in the perspective of Islamic economic in Kolla Village. This research was conducted qualitatively with a phenomenological approach. Data collection techniques were carried out by interview and dokumentation. For the criteria of informant in this study who really know the problems being researched so as to produce valid data and informant who are directly involved in managing the allocation of village funds in the village of Kolla namely the village head, Village secretary, and village treasurer. The data Sources used are primary data and secondary data, and perform data analysis with data explication. After that free with theories, laws, verses of the Qur'an and Hadith.

The result of this research is that transparency has been implemented by the village government in accordance with Permendagri No. 20 of 2018 concerning village financial management, the principles of application in Kolla Village have been applied because every process involves the community in the management and implementation of village fund allocations, and the principle of accountability is applied with annual and semi-annual reports carried out by the head of the Kolla Village. Then the application of the principles of good governance in the Islamic perspective in Kolla Village, namely the openness carried out by the village government in management the allocation of village funds, in this case explained in Suah Al-Baqarah verse 42. Furthermore, the deliberation held by the village government showed that the community participate in the process of managing the allocation of village funds, as described in Surah Ali Imran verse 159. As well as accountability for the mandate given and honest attitude carried out by the village government in accordance with the verse of the Qur'an Surah An-Nisa' verse 58 also in accordance with the hadith narrated by Al-Baihaqi about honesty and the Hadith narrated by Imam Bukhari and Muslim about responsibility.

Planning and implementation based on the results of the study, it was concluded that the application of the principles of good governance in Kolla Village, Modung District, Bangkalan Regency has been implemented quite well. For the application of the principle of good governance in an Islamic perspective, it has been applied in the verses of the Qur'an and the Hadith of the Prophet Muhammad SAW.

Keywords: Allocation Village Fund, Village Government, Good Governance