

ABSTRAK

Analisis Penerapan Prinsip *Good Corporate Governance* dalam Pengelolaan Dana Desa di Desa Sumber Tani Kecamatan Kasimbar Kabupaten Parigi Moutong

(Studi di Desa Sumber Tani, Kecamatan Kasimbar, Kabupaten Parigi Moutong)

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Dana Desa adalah dana APBN yang diperuntukkan untuk Desa yang ditransfer melalui APBD kabupaten/kota dan diprioritaskan untuk pelaksanaan pembangunan dan pemberdayaan masyarakat desa. Penelitian ini bertujuan untuk mengetahui penerapan Prinsip *Good Corporate Governance* dalam Pengelolaan Dana Desa dan membandingkan proses pengelolaan dana desa yang dilakukan Desa di Desa Sumber Tani Kecamatan Kasimbar Kabupaten Parigi Moutong dengan Peraturan Menteri Dalam Negeri Nomor 20 tahun 2018.

Penelitian ini menggunakan penelitian kualitatif dengan studi kasus dengan Teknik pengumpulan data yaitu wawancara dan dokumentasi yang kemudian di bandingkan dengan data sekunder penelitian. Analisis data yang dilakukan yaitu menggunakan analisis deskriptif dengan tiga analisis yaitu Reduksi Data, penyajian data dan Penarikan Kesimpulan.

Hasil penelitian menunjukkan bahwa di desa Sumber Tani penerapan prinsip *Good Corporate Governance* sudah diterapkan dengan baik dengan menerapkan prinsip akuntabilitas, transparansi, rensponsibilitas, indepenensi serta kesetaraan dan kewajaran. Akan tetapi masih ada yang perlu dibenahi khususnya transparansi atau publikasi realisasi anggaran desa yang masih sangat minim. Selain itu dalam pelaksanaan kegiatannya pemerintah desa Sumber Tani sudah sesuai dengan prosedur dari Peraturan Pemerintah Dalam Negeri Nomor 20 Tahun 2018 dengan menerapkan asas pengelolaan dana desa yaitu akuntabilitas, tansparansi, partisipatif dan disiplin anggaran.

Kata Kunci: *Good Corporate Governance*, Desa, akuntabilitas, Transparansi, independensi, rensponsibilitas, kesetaraan dan kewajaran, partisipatif, disiplin anggaran Dana Desa, Peraturan Pemerintah Dalam Negeri Nomor 20 Tahun 2018

ABSTRACT

Analysis of the Application of the Principles of Good Corporate Governance in Village Fund Management in Sumber Tani Village, Kasimbar District, Parigi Moutong Regency

(Study in Sumber Tani Village, Kasimbar District, Parigi Moutong Regency)

By

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Village Funds are APBN funds allocated for Villages that are transferred through the district / city APBD and prioritized for the implementation of development and empowerment of village communities. This study aims to determine the application of the Principles of Good Corporate Governance in Village Fund Management and to compare the village fund management process carried out by the Village in Sumber Tani Village, Kasimbar District, Parigi Moutong Regency with the Minister of Home Affairs Regulation Number 20 of 2018.

This research uses qualitative research with case studies with data collection techniques, namely interviews and documentation which are then compared with secondary research data. The data analysis used is descriptive analysis with three analyzes, namely data reduction, data presentation and conclusion drawing.

The results showed that in Sumber Tani village the application of the principles of Good Corporate Governance has been implemented well by applying the principles of accountability, transparency, responsiveness, independence as well as equality and fairness. However, there is still something that needs to be addressed, especially the transparency or publication of the realization of the village budget which is still very minimal. In addition, in implementing its activities, the Sumber Tani village government is in accordance with the procedures of the Domestic Government Regulation Number 20 of 2018 by applying the principles of village fund management, namely accountability, transparency, participatory and budgetary discipline

Keywords: *Good Corporate Governance, Village, accountability, transparency, independence, responsibility, equality and fairness, parsipatis, discipline of Village Funds, Domestic Government Regulation Number 20 of 2018*