

ABSTRAK

Agung Martha Wijaya : Penerapan Prinsip Pengelolaan Keuangan Desa di Desa Neglasari Kabupaten Tasikmalaya

Penelitian ini bertolak dari adanya ketertimpangan dalam hal pengelolaan dana Desa yang acapkali menjadi problem yang menjadi transter di Desa, oleh karenanya perlu pengkajian khusus untuk mengetahui pelaksanaan pengelolaan dana Desa yang salah satunya dilaksanakan penelitian di Desa Neglasari Kecamatan Salawu Kabupaten Tasikmalaya. Tujuan dilaksanakannya penelitian ini yakni untuk mengetahui jenis pengelolaan yang bagaimana agar bisa terciptanya tata kelola keuangan Desa yang tentunya berlandaskan dengan peraturan yang mengatur tentangnya dengan memperhatikan prinsip-prinsip penunjang predikat Desa yang maju dengan tata kelola keuangan yang baik yakni diantaranya prinsip kemandirian, prinsip prioritas, prinsip efisiensi efektivitas dan ekonomis, serta prinsip disiplin dalam pelaksanaan tata kelola kuangan di Desa Neglasari.

Penyusunan karya tulis ini menggunakan penelitian yuridis empiris yakni dengan pendekatan deskriptif dan menggunakan jenis data kualitatif dengan menjelaskan hasil yang didapati dari beberapa sumber yang diantaranya bersumber dari penjelasan hasil wawancara yang disampaikan oleh perangkat Desa Neglasari dan masyarakat di Desa Neglasari.

Hasil penelitian didapati hasil bahwasanya pelaksanaan tata kelola keuangan di Desa Neglasari Kecamatan Salawu Kabupaten Tasikmalaya belum mencapai titik pelaksanaan pengelolaan keuangan yang baik. Pelaksanaan tata kelola keuangan di Desa Neglasari selaku lembaga pelayanan publik terdekat dengan masyarakat belum bisa menerapkan berbagai prinsip penunjang keberhasilan tertib administrasi yang sebelumnya telah diatur oleh Undang-Undang yang mengaturnya. Desa belum bisa memanfaatkan sumber daya alam dan juga sumber daya manusia untuk mengelola Desa untuk menjadi Desa mandiri, juga dalam hal pegelolaan data penggunaan keuangan tidak dideskripsikan dengan baik yakni belum memperhatikan kaidah pelaporan yang seharusnya menjadi pedoman pelaksanaan tata kelola keuangan Desa.

Kata Kunci : Pengelolaan Keuangan Desa, Prinsip Kemandirian Desa, Prinsip Disiplin Desa, Tertib Admnistrasi

ABSTRACT

Agung Martha Wijaya: Application of Village Financial Management P in Neglasari Village, Tasikmalaya Regency

This research departs from the existence of inequality in the management of village funds which is often a problem that becomes a transter in the village, therefore a special study is needed to determine the implementation of village fund management, one of which is carried out in the Neglasari Village, Salawu District, Tasikmalaya Regency. The purpose of this research is to find out what type of management can be in order to create village financial governance which is of course based on the regulations governing it by taking into account the principles supporting the predicate of an advanced village with good financial governance, including the principle of independence, the principle of priority, the principles of efficiency, effectiveness and economy, as well as the principles of discipline in the implementation of financial governance in Neglasari Village.

The preparation of this paper uses empirical juridical research, namely a descriptive approach and uses qualitative data types by explaining the results obtained from several sources, including an explanation of the results of interviews submitted by the Neglasari Village apparatus and the community in Neglasari Village.

The results of the study found that the implementation of financial governance in Neglasari Village, Salawu District, Tasikmalaya Regency had not yet reached the point of implementing good financial management. The implementation of financial governance in Neglasari Village as the closest public service institution to the community has not been able to apply various principles that support the success of administrative order which had previously been regulated by the law that governed it. The village has not been able to utilize natural resources and also human resources to manage the village to become an independent village, also in terms of managing financial use data it is not well described, namely not paying attention to reporting rules that should be guidelines for implementing village financial governance.

Keywords: Village Financial Management, Village Independence Principles, Village Discipline Principles, Orderly Administratio