

ABSTRAK

Nadhila Atika Putrie, 7141220024, Penerapan Tata Kelola Keuangan Desa Di Desa Tanjung Rejo Kecamatan Percut Sei Tuan Kabupaten Deli Serdang. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2018.

Fokus penelitian ini adalah bagaimana penerapan tata kelola keuangan Desa di Desa Tanjung Rejo Kecamatan Percut Sei Tuan Kabupaten Deli Serdang. Penelitian ini bertujuan untuk mendeskripsikan penerapan transparansi, akuntabilitas, partisipatif, dan tertib dan disiplin anggaran dalam pengelolaan Dana Desa, proses pengelolaan Dana Desa, prioritas penggunaan Dana Desa dan manfaat penggunaan Dana Desa, serta kualitas dan kesiapan sumber daya manusia di Desa Tanjung Rejo Kecamatan Percut Sei Tuan Kabupaten Deli Serdang.

Jenis penelitian ini adalah penelitian kualitatif dengan pendekatan deskriptif. Penelitian ini dilakukan di Desa Tanjung Rejo Kecamatan Percut Sei Tuan Kabupaten Deli Serdang. Sebagai informan dari penelitian ini adalah Kepala Desa, Sekretaris Desa, Kaur Keuangan, Kaur Pemerintahan, Kaur Pembangunan, Kaur Umum, Kaur Kesejahteraan Masyarakat, Kepala Dusun, dan masyarakat Desa Tanjung Rejo. Penelitian ini dilakukan dengan wawancara, observasi, dan dokumentasi.

Hasil penelitian ini menunjukkan bahwa Pemerintah Desa Tanjung Rejo sudah menerapkan tiga prinsip tata kelola keuangan Desa dengan baik yaitu transparansi, akuntabilitas, dan partisipatif dalam pengelolaan Dana Desa, tetapi belum menerapkan prinsip tertib dan disiplin anggaran karena dalam proses perencanaan pengelolaan Dana Desa Pemerintah Desa Tanjung Rejo tidak tepat waktu dalam menyelesaikan APBDesa. Pemerintah Desa Tanjung Rejo sudah melakukan pengelolaan Dana Desa dari perencanaan, pelaksanaan, penatausahaan, pelaporan dan pertanggungjawaban. Prioritas penggunaan Dana Desa di Desa Tanjung Rejo digunakan untuk membiayai program pembangunan dan pemberdayaan masyarakat Desa. Secara keseluruhan manfaat dari penggunaan Dana Desa direspon baik oleh masyarakat baik di bidang pembangunan maupun pemberdayaan masyarakat Desa. Sumber daya manusia Pemerintah Desa Tanjung Rejo secara umum sudah baik, dengan tingkat pendidikan masih rata-rata SMA tetapi masa kerja lebih dari 5 tahun, tetapi masih dibutuhkan pelatihan dan pemahaman untuk mengelola keuangan Desa dan menjalankan Pemerintahan Desa dengan baik.

kesimpulan akhir tentang penerapan Tata Kelola Keuangan Desa Tanjung Rejo Kecamatan Percut Sei Tuan Kabupaten Deli Serdang yang berfokus pada pengelolaan Dana Desa tahun anggaran 2017 secara umum sudah berjalan dengan baik.

Kata Kunci : Tata Kelola Keuangan Desa, Dana Desa, Prioritas Penggunaan Dana Desa

ABSTRACT

Nadhila Atika Putrie, 7141220024, *Application of Village Financial Governance in Tanjung Rejo Village, Percut Sei Tuan District, Deli Serdang Regency. Thesis, Accounting Department, Faculty of Economics, Medan State University, 2018*

The focus of this research is how the implementation of village financial governance in Tanjung Rejo Village, Percut Sei Tuan District, Deli Serdang Regency. This study aims to describe the application of transparency, accountability, participatory, and orderly and budget discipline in the management of Village Funds, the process of Village Fund management, the priority of using Village Funds and the benefits of using Village Funds, as well as the quality and readiness of human resources in Tanjung Rejo Village, Percut Sei Tuan District Deli Serdang Regency.

This type of research is qualitative research with a descriptive approach. This research was conducted in Tanjung Rejo Village, Percut Sei Tuan District, Deli Serdang Regency. As informants from this study were Kepala Desa, Sekretaris Desa, Kaur Keuangan, Kaur Pemerintahan, Kaur Pembangunan, Kaur Umum, Kaur Kesejahteraan Masyarakat, Kepala Dusun, and Tanjung Rejo Village community. This research was carried out by interview, observation, and documentation.

The results of this study indicate that the Government of Tanjung Rejo Village has applied the three principles of Village financial governance well, namely transparency, accountability, and participatory in the management of Village Funds, but has not applied orderly principles and budgetary discipline because in the Government Village Fund management planning process in Tanjung Rejo Village not timely in completing APBDesa. The Government of Tanjung Rejo Village has carried out Village Fund management from planning, implementation, administration, reporting and accountability. Priority use of Village Funds in Tanjung Rejo Village is used to finance development programs and empowerment of Village communities. Overall the benefits of using Village Funds were responded well by the community both in the field of development and empowerment of the Village community. The human resources of the Government of Tanjung Rejo Village are generally good, with an average level of education that is still high school but the work period is more than 5 years, but training and understanding is still needed to manage the village finances and run the Village Government well.

The final conclusions about the implementation of Financial Governance in Tanjung Rejo Village, Percut Sei Tuan District, Deli Serdang Regency, which focuses on managing Village Funds in the 2017 fiscal year in general has gone well.

Keywords: *Village Financial Governance, Village Funds, Priority Use of Village Funds*