

ABSTRAK

Penelitian ini memiliki tujuan untuk mengetahui Pengelolaan Keuangan Desa Marmoyo apakah sesuai dengan Asas Akuntabel, Partisipatif, Transparan, Tertib Dan Disiplin Anggaran, yang kemudian di evaluasi apakah dalam penggunaan APB Desa sesuai dengan Peraturan Menteri Dalam Negeri No.113 Tahun 2014 dan Peraturan Menteri Dalam Negeri No.20 Tahun 2018.

Dalam pengelolaan keuangan desa menurut Pemendagri No.20 Tahun 2018 bahwa, APB Desa bersumber dari pendapatan asli desa, pendapatan transfer yang meliputi: dana desa, bagi hasil pajak dan retribusi, alokasi dana desa, dan bantuan keuangan kabupaten atau kota, serta pendapatan lain-lain.

Metode penelitian yang digunakan peneliti ialah metode deskriptif kualitatif dengan menggunakan data primer dan data sekunder. Dalam pengumpulan datanya peneliti melakukan wawancara secara tertulis maupun secara lisan, observasi, serta dokumentasi. Dalam pengumpulam data peneliti melibatkan beberapa aparatur Desa Marmoyo Kecamatan Kabuh Kabupten Jombang.

Hasil dari penelitian menunjukkan bahwa pengelolaan keuangan desa pada Desa marmoyo telah menerapkan prinsip akuntabilitas, partisipatif, transparan, tertib dan disipin anggaran yang telah sesuai dengan Permendagri No.113 Tahun 2014 dan Pemendagri No.20 Tahun 2018, selain daripada itu masih terdapat beberapa kendala yang terjadi di Desa Marmoyo Kecamatan Kabuh Kabupaten Jombang berupa jaringan dan iklim cuaca yang tak menentu.

Kata Kunci: Pengelolaan keuangan desa, akuntabilitas APB Desa, partisipasi Masyarakat, transparan, tertib dan disiplin anggaran Pelaporan APB Desa.

ABSTRACT

This study aims to determine whether the financial management of the Marmoyo village is in accordance with the principles of accountability, participatory, transparent, orderly and budgetary discipline, which is then evaluated whether the use of the village budget is in accordance with the Minister of Home Affairs Regulation No.113 of 2014 and the Minister of Home Affairs Regulation No.20 Years 2018.

In Village financial management according to the Ministry of Home Affairs No.20 of 2018 that, the Village Budget is sourced from village original income, transfer income which includes: village funds, levy tax revenue sharing, village fund allocations, and district or city financial assistance, as well as other income.

The research method used by researchers is a qualitative descriptive method by using primary data and secondary data. in data collection, researchers conduct written and oral interviews, observations, and documentation. In data collection, the researcher involved several officers from Marmoyo Village, Kabuh District, Jombang Regency.

The results of the study indicate that village financial management in Marmoyo Village has implemented the principles of accountability, participatory, transparent, orderly and budgetary discipline in accordance with the Ministry of Home Affairs No. 113 of 2014 and the Minister of Home Affairs No. 20 of 2018, apart from that, there are still some obstacles that occur in Marmoyo Village, Kabuh District, Jombang Regency in the form of networks and an erratic weather climate.

Keywords: Village financial management, village ApB accountability, community participation, transparent, orderly and budgetary discipline Village APB Reporting: