

## ABSTRAK

Nurakliyah. Implementasi *Good Governance* terhadap Pengelolaan Keuangan Desa Sawangaoha Kecamatan Kodeoha Kabupaten Kolaka Utara. Dibimbing oleh Siti Aisyah dan Alamsjah.

Penelitian ini bertujuan untuk mengetahui Implementasi *Good Governance* terhadap Pengelolaan Keuangan Desa Sawangaoha Kecamatan Kodeoha Kabupaten Kolaka Utara. Penelitian ini peneliti menggunakan metode penelitian kualitatif yang bersifat deskriptif kualitatif. Adapun yang di jadikan informan dalam penelitian ini adalah Kepala Desa, Aparat desa sekretaris dan bendahara desa, dan Tokoh masyarakat.

Hasil penelitian menunjukkan Prinsip dari *Good Governance* ini telah diterapkan oleh pemerintahan Desa Sawangaoha, namun tidak semua Prinsip dari *Good Governance* sudah diterapkan sepenuhnya. Prinsip *good government governance* yang telah diterapkan yaitu prinsip tegaknya supremasi hukum, peduli kepada masyarakat, berorientasi terhadap konsensus, dan prinsip keadilan.

Tahap perencanaan, pelaksanaan pengelolaan Dana Desa, dan pertanggungjawaban pengelolaan sudah sesuai dengan Permendagri No. 113 Tahun 2014, yang dimulai dari Musyawarah Dusun yang melibatkan masyarakat Desa Biji Nangka namun keaktifan Lembaga Desa sangatlah kurang dan penyusunan RPJM Desa dan RKP Desa di bahas di Musrengbandes kemudian Raperdes disusun oleh Tim Khusus dan setiap Raperdes akan di tempel di papan pengumuman.

Katakunci : *Good Governance*, Pengelolaan Keuangan Desa

## **ABSTRACT**

Nurakliyah. Implementation of Good Governance for Financial Management in Sawangaoha Village, Kodeoha District, North Kolaka Regency. Supervised by Siti Aisyah and Alamsjah.

This study aims to determine the Implementation of Good Governance for Financial Management in Sawangaoha Village, Kodeoha District, North Kolaka Regency. In this study, researchers used qualitative research methods that are descriptive qualitative. The informants in this study were the village head, village officials, village secretary and treasurer, and community leaders.

The results of the study show that the principles of good governance have been implemented by the Sawanganoha village government, but not all principles of good governance have been fully implemented. The principles of good governance that have been implemented are the principle of upholding the rule of law, caring for the community, oriented towards consensus, and the principle of justice.

The planning stage, implementation of Village Fund management, and management accountability are in accordance with Permendagri No. 113 of 2014, which started with the Dusun Deliberation which involved the people of Biji Nangka Village, but the Village Institution's activeness was lacking and the preparation of the Village RPJM and Village RKP was discussed in the Musrengbandes then the Raperdes were prepared by the Special Team and each Raperdes would be posted on the announcement board.

Keywords: Good Governance, Village Financial Management