

**GOOD GOVERNANCE DALAM PENGELOLAAN KEUANGAN
UPACARA *NGUSABHA DANGSIL* DI DESA ADAT TANGKID,
KECAMATAN KUBUTAMBAHAN, KABUPATEN BULELENG, BALI**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan prinsip-prinsip dari *Good Governance* seperti partisipasi masyarakat, transparansi, akuntabilitas, serta *rule of law* pada pengelolaan keuangan upacara *Ngusabha Dangsil* di Desa Adat Tangkid, Kecamatan Kubutambahan, Kabupaten Buleleng, Bali. Sumber data yang digunakan adalah data primer dan sekunder. Data primer diperoleh dari hasil wawancara kepada Kelian Desa Adat Tangkid, sekretaris Desa Adat Tangkid, bendahara Desa Adat Tangkid, serta beberapa Krama Desa Adat Tangkid. Sedangkan data sekunder diperoleh dari informasi yang telah tersedia sebelumnya dan sengaja dikumpulkan oleh peneliti. Metode pengumpulan data dilakukan melalui wawancara, dokumentasi, observasi, dan kepustakaan. Metode analisis yang digunakan adalah metode kualitatif yang merupakan penelitian yang memfokuskan pada penyelesaian masalah sosial sebagaimana adanya pada saat penelitian dilakukan. Hasil penelitian ini menunjukkan bahwa, 1) Krama Desa Adat Tangkid telah menerapkan prinsip partisipasi masyarakat terhadap Desa pada upacara *Ngusabha Dangsil*. 2) *Prajuru* Desa Adat Tangkid sebagai pengelola keuangan upacara *Ngusabha Dangsil* telah menerapkan prinsip transparansi, akuntabilitas, dan *rule of law* dengan baik.

Kata kunci: *good governance*, pengelolaan keuangan, Transparansi dan Akuntabilitas

**GOOD GOVERNANCE IN THE FINANCIAL MANAGEMENT OF THE
NGUSABHA DANGSIL CEREMONY IN THE TRADITIONAL VILLAGE OF
TANGKID, KUBUTAMBAHAN SUB-DISTRICT, BULELENG DISTRICT,
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ABSTRACT

This study aims to determine the application of the principles of Good Governance such as community participation, transparency, accountability, and rule of law in the financial management of the Ngusabha Dangsil in the Tangkid Traditional Village, Kubuaddan District, Buleleng Regency, Bali. Sources of data used are primary and secondary data. Primary data were obtained from interviews with the Chief of the Tangkid Traditional Village, the secretary of the Tangkid Traditional Village, the Treasurer of the Tangkid Traditional Village, and several Krama of the Tangkid Traditional Village. While secondary data is obtained from information that has been previously available and deliberately collected by researchers. The method of data collection was done through interviews, documentation, observation, and literature. The analytical method used is the method qualitative which is research that focuses on solving social problems as they were at the time the research was conducted. The results of this study indicate that, 1) The Krama of the Tangkid Traditional Village has applied the principle of community participation to the village at the Ngusabha Dangsil. 2) Tangkid Traditional Village as the financial manager of the Ngusabha Dangsil has implemented the principles of transparency, accountability, and rule of law well.

Keywords: *good governance, financial management, transparency and accountability*