

GOOD GOVERNANCE DI DESA ADAT BANJAR : TRANSPARANSI DANA KRAMA TAMIU

Oleh

I Gusti Ngurah Kaler Widiartana, NIM 1617051078

Jurusan Ekonomi dan Akuntansi

Abstrak

Penelitian ini dilakukan untuk mengungkap (1) Implementasi prinsip transparansi pengelolaan pungutan dana *krama tamiu* di Desa Adat Banjar, (2) Dampak yang diterima *krama tamiu* atas pungutan dana *krama tamiu*. Metode penelitian kualitatif dengan metode pendekatan deskriptif. Penelitian ini menggunakan data primer dan data sekunder yang didapat melalui wawancara, observasi, dan dokumentasi yang selanjutnya di analisis dengan reduksi data, penyajian data, analisis data, dan penarikan kesimpulan.

Hasil penelitian adalah (1) Desa Adat Banjar dalam pengelolaan dana *krama tamiu* sudah cukup transparan karena adanya keterbukaan dari pengurus desa adat melalui kegiatan *paruman*, (2) Pengurus desa adat dalam pengelolaan pemerintahan desa adat harus melakukan sumpah atau bersaksi di Pura Desa Adat Banjar untuk menjalankan pemerintahan yang baik dan transparan, (3) Dampak dari pungutan dana *krama tamiu* adalah mendapatkan perlindungan, keamanan, dan pertolongan bila terjadi musibah berdasarkan *awig-awig*, serta berhak menggunakan fasilitas desa adat, dan dampak sosial yang erat antara sesama *krama* desa.

Kata kunci: *Awig-awig*, Pungutan Dana Krama Tamiu, Transparansi.

**GOOD GOVERNANCE IN BANJAR ADAT VILLAGE : TRANSPARENCY
OF KRAMA TAMIU FUNDS**

By

I Gusti Ngurah Kaler Widiartana, NIM 1617051078

Department of Economics and Accounting

Abstract

This research was conducted to reveal (1) Implementation of the principle of transparency in the management of krama tamiu funds in Banjar Adat Village, (2) The impact received by Tamiu Krama on the collection of Krama Tamiu Funds. Qualitative research methods with a descriptive approach. This study uses primary data and secondary data obtained through interviews, observations, and documentation which are further analyzed by reducing data, presenting data, analyzing data, and drawing conclusions.

The results of the study are (1) the Banjar Adat Village in managing the krama tamiu funds is quite transparent because of the openness of the adat village management through paruman activities, (2) the management of the adat village in the management of the adat village government must make an oath or testify in the Pura Desa Adat Banjar to run a good and transparent government, (3) The impact of krama tamiu fund collection is to get protection, security, and assistance in the event of a calamity based on awig-awig, as well as the right to use traditional village facilities, and the close social impact between fellow village manners.

Keywords: *Awig-awig, Krama Tamiu Funds, Transparency*