

Evaluasi Akuntabilitas dan Transparansi Pengelolaan Keuangan Sinode GKPS = Evaluation of Accountability and Transperancy in Financial Management Synod GKPS

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Abstrak

Penelitian ini bertujuan untuk mengevaluasi praktik pengelolaan keuangan di Gereja Kristen Protestan Simalungun (GKPS), sebuah entitas nonlaba yang berperan penting dalam komunitasnya. Dengan menggunakan metode studi kasus dan desain single-case, penelitian ini berfokus pada satu unit analisis untuk memberikan pemahaman mendalam tentang pengelolaan keuangan gereja. Pendekatan kualitatif deskriptif digunakan untuk memahami proses dan kejadian yang terjadi di lapangan, dengan melibatkan wawancara dengan pegawai biro keuangan sinode dan jemaat aktif, serta studi dokumentasi laporan keuangan dan dokumen terkait selama 2024. Penelitian ini juga mencakup teori akuntabilitas dan transparansi sektor publik berdasarkan Pedoman Umum Governasi Sektor Publik Indonesia (PUG-SPI) yang diterbitkan oleh Komisi Nasional Kebijakan Governasi (KNKG) tahun 2022, serta mengevaluasi bagaimana penerapannya atas indikator-indikator akuntabilitas dan transparansi di GKPS. Hasil penelitian menunjukkan bahwa penerapan akuntabilitas dan transparansi belum dilakukan secara optimal. Pengelolaan keuangan Sinode GKPS, yang mencakup penerimaan, pengeluaran, pencatatan, dan pelaporan, telah mengikuti SOP dalam Peraturan Penatalayanan GKPS tahun 2004. Namun, pelaporan keuangan membutuhkan penyusunan SOP tambahan sesuai standar ISAK 335 untuk entitas berorientasi nonlaba. Evaluasi akuntabilitas mengungkapkan upaya GKPS dalam menerapkan prinsip-prinsip PUG-SPI KNKG 2022, meskipun implementasinya belum maksimal. Pengelolaan keuangan Sinode GKPS perlu ditingkatkan dengan cara memperkuat komunikasi, melibatkan jemaat dalam pengambilan keputusan strategis, dan meningkatkan peran serta Pengurus Majelis Jemaat dalam seluruh proses pengelolaan dan pengawasan program-program pelayanan Sinode Transparansi keuangan, meskipun telah dilakukan, juga belum mencapai optimalisasi. Transparansi keuangan Sinode GKPS terkendala oleh kurangnya sosialisasi prosedur keuangan gereja kepada jemaat, sehingga pemahaman mereka terhadap kebijakan dan proses pengambilan keputusan masih terbatas. Rekomendasi penelitian ini mencakup adopsi ISAK 335 sebagai standar pelaporan, peningkatan keterlibatan jemaat dalam pengambilan keputusan, optimalisasi peran Pengurus Majelis Jemaat (PMJ), serta pemanfaatan platform komunikasi seperti situs web, media sosial, dan diskusi terbuka untuk menjelaskan tata kelola keuangan kepada jemaat. Langkah-langkah ini diharapkan dapat meningkatkan kepercayaan jemaat serta efektivitas pengelolaan keuangan Sinode GKPS.

.....This study aims to evaluate financial management practices within the Simalungun Protestant Christian Church (GKPS), a nonprofit entity that plays a significant role in its community. Using a case study method and single-case design, the research focuses on a single unit of analysis to provide an in-depth understanding of the church's financial management. A descriptive qualitative approach was employed to examine processes and events in the field, involving interviews with staff from the synod's financial bureau and active congregants, as well as document analysis of financial reports and related documentation over the past year. The study also reviews theories of accountability and transparency in the public sector, as outlined in the the General Guidelines for Public Sector Governance in Indonesia (PUG-SPI) published by the

National Commission on Governance Policy (KNKG) in 2022. It evaluates how these principles are applied to the indicators of accountability and transparency within the GKPS (Gereja Kristen Protestan Simalungun). The findings indicate that the implementation of accountability and transparency has not been optimally achieved. The financial management of the GKPS Synod, which includes revenue, expenditures, recording, and reporting, has adhered to the Standard Operating Procedures (SOP) outlined in the GKPS Management Regulation of 2004. However, financial reporting requires the preparation of additional SOPs in accordance with ISAK 335 standards for non-profit entities. The evaluation of accountability reveals GKPS's efforts to apply the principles of PUG-SPI KNKG 2022, although its implementation has not been maximized. The financial management of the GKPS Synod needs improvement by enhancing communication, involving the congregation in strategic decision-making, and increasing the participation of the Congregational Assembly Board in all processes of managing and supervising the Synod's service programs. Although financial transparency has been pursued, it has not yet reached optimal levels. The financial transparency of the GKPS Synod is hindered by a lack of socialization regarding the church's financial procedures to the congregation, resulting in limited understanding of policies and decision-making processes. The recommendations of this research include adopting ISAK 335 as the reporting standard, increasing congregation involvement in decision-making, optimizing the role of the Congregational Assembly Board (PMJ), and utilizing communication platforms such as websites, social media, and open discussions to explain financial governance to the congregation. These steps are expected to enhance the congregation's trust and the effectiveness of financial management within the GKPS Synod.