

RINGKASAN

Penelitian ini didasarkan pada pemberian alokasi dana desa. Alokasi dana desa yaitu merupakan bagian dari dana perimbangan yang diterima kabupaten/kota paling sedikit 10% dalam anggaran pendapatan dan belanja daerah setelah dikurangi dana alokasi khusus. Alokasi dana desa sendiri masuk kedalam salah satu sumber keuangan desa yang dipergunakan oleh desa untuk memenuhi kebutuhan desa. Tujuan penelitian ini adalah untuk mendeskripsikan pengelolaan Alokasi Dana Desa di Desa Bulusur Kecamatan Wonogiri Kabupaten Wonogiri.

Lokasi penelitian ini berada di Desa Bulusur Kecamatan Wonogiri Kabupaten Wonogiri. Jenis penelitian ini adalah menggunakan model kualitatif dengan menggunakan analisis deskriptif. Pemilihan informan menggunakan teknik purposive sampling untuk memperoleh data penelitian menggunakan wawancara, observasi dan dokumentasi. Sedangkan teknik analisis data menggunakan model analisis interaktif.

Hasil penelitian ini menunjukkan bahwa pengelolaan Alokasi Dana Desa di Desa Bulusur Kecamatan Wonogiri Kabupaten Wonogiri sudah berjalan sesuai dengan aturan namun belum optimal karena masih terdapat permasalahan dan kendala dalam pengelolaannya. Hal ini dapat dibuktikan dengan realisasi program-program yang belum sepenuhnya terealisasi pada saat ditetapkan oleh pemerintah desa melalui kegiatan musrembang. Selanjutnya mengenai pelaksanaannya sendiri pemerintah desa kesulitan dalam memenuhi syarat pencairan Alokasi Dana Desa yaitu harus lunas Pajak Bumi dan Bangunan sehingga pencairan Alokasi Dana Desa sering mengalami keterlambatan. Kemudian untuk partisipasi masyarakatnya sendiri, masyarakat ikut berpartisipasi dalam kegiatan musrembang. Namun tentang bentuk pengawasan dari pihak masyarakat kepada pihak pemerintahan desa masih kurang hal ini disebabkan karena kurangnya kemudahan akses mengenai penggunaan Alokasi Dana Desa yaitu sistem informasi desa dalam bentuk website tidak menginformasikan mengenai penggunaan Alokasi Dana Desa.

Kata kunci: Pengelolaan, Alokasi Dana Desa

SUMMARY

This research is based on the allocation of village funds. The village fund allocation is part of the balance funds received by the district / city of at least 10% in the regional income and expenditure budget after deducting the special allocation fund. The allocation of village funds itself is included in one of the village's financial resources that is used by the village to meet the needs of the village. The purpose of this study was to describe the management of the Village Fund Allocation in Bulusur Village, Wonogiri District, Wonogiri Regency.

The location of this research is in Bulusur Village, Wonogiri District, Wonogiri Regency. This type of research is to use a qualitative model using descriptive analysis. The selection of informants uses purposive sampling technique to obtain research data using interviews, observation and documentation. While the data analysis technique uses an interactive analysis model.

The results of this study indicate that the management of the Village Fund Allocation in Bulogulur Glasses Wonogiri Wonogiri Regency has been running according to the rules but not yet optimal because there are still problems and obstacles in its management. This can be proven by the realization of programs that have not been fully realized when they are determined by the village government through development planning activities. Furthermore, regarding the implementation of the village government itself, it is difficult to meet the requirements for disbursement of Village Fund Allocation, namely having to pay off the Land and Building Tax, so that the disbursement of Village Fund Allocation often experiences delays. Then for the participation of the community itself, the community participates in participation in development activities. However, the form of supervision from the community to the village government is still lacking, this is due to the lack of ease of access regarding the use of the Village Fund Allocation namely the village information system in the form of a website does not inform about the use of the Village Fund Allocation.

Keywords: Management, Village Fund Allocation