

RINGKASAN

Penelitian ini dilakukan pada Pengelola Keuangan Desa, Tim Pengelola Kegiatan (TPK) dan Panitia Penerima Hasil Pengadaan Barang/ Jasa (PPHP) di tujuh (7) desa pada Kecamatan Ajibarang. Serapan Anggaran Dana Desa diteliti terkait dengan pengadaan barang/ jasa secara swakelola. Pendekatan kualitatif studi kasus digunakan untuk mengeksplorasi dan memahami lebih dalam mengenai tahapan pengadaan barang/ jasa di desa secara swakelola, mengidentifikasi hambatan-hambatan dan memberikan solusi dengan mewawancarai ahli keuangan desa dan inspektorat.

Hasil penelitian ini menunjukkan bahwa pengadaan barang/ jasa secara swakelola didukung oleh penyedia barang/ jasa untuk menyediakan kebutuhan barang/ jasa yang diperlukan dan selanjutnya pelaksanaan kegiatan dilakukan oleh masyarakat desa setempat. Hambatan yang dihadapi terjadi di semua elemen pemerintahan, baik di pemerintah desa, pemerintah kecamatan, pemerintah kabupaten dan pemerintah pusat. Oleh karena itu solusi dan juga implikasi yang dibutuhkan berupa kesinergian evaluasi dan perbaikan antarpemerintah dalam mensukseskan program Dana Desa.

Saran untuk penelitian selanjutnya yaitu perluasan lokasi penelitian, penggunaan data tahun anggaran 2018 dimana ada aturan Padat Karya Tunai/ *Cash for Work* yang berhubungan dengan swakelola dan penambahan informan yaitu PD BPR BKK selaku RKDes dan masyarakat desa.

Kata Kunci: serapan anggaran, Dana Desa, pengadaan barang/ jasa, swakelola

SUMMARY

This research was conducted in the Village Finance Manager, Activity Management Team (TPK) and the Procurement of Goods / Services Procurement Committee (PPHP) in seven (7) villages in Ajibarang Subdistrict. The Village Fund Budget Absorption was investigated related to the procurement of goods / services in self-management. A qualitative case study approach is used to explore and understand more deeply the stages of procurement of goods/ services in a self-managed manner, identify obstacles and provide solutions by interviewing village finance experts and the inspectorate.

The results of this study indicate that the procurement of goods / services is self-managed conducted by providers of goods / services that support the supply of goods / services. Furthermore, the activities carried out by the local village community. The obstacles faced occurred both in the village government, sub-district government, district government and central government. Therefore the solution and the implications needed are the departure of intergovernmental for the success of the Village Fund program.

Suggestions for further research are location expansion, data usage in 2018 where there is a regulation related to self-management and additional informants PD BPR BKK as RKDes and the community.

Keywords: budget absorption, village fund, procurement of goods/services, self-management