

## RINGKASAN

Perencanaan adalah proses awal yang paling penting dari seluruh fungsi manajemen. Terciptakannya pemerintahan *good governance* terbentuk karena terselenggarakannya dengan baik kegiatan perencanaan, pengelolaan, pengurusan, pengarahan, dan pembinaan penyelenggaraan. Dengan terselenggarakannya pemerintahan yang baik akan menciptakan dan mewujudkan kesejahteraan masyarakat. Dalam azas penyelenggaraan partisipasi, transparansi, akuntabel dan tertib disiplin anggaran tentu akan mewujudkan penyelenggaraan yang *good governance*. Dengan mengaplikasikan konsep penyelenggaraan yang baik tentu desa akan dapat mengelola dana desa dengan baik. Penyelenggaraan anggaran dana desa dalam proses perencanaan tentunya harus dipahami dan diteliti agar dalam pelaksanaan kegiatannya tidak mengalami kendala. Meningkatnya anggaran dana desa yang bersumber dari APBN menambah tanggungjawab desa dalam pengelolaannya. Perkembangan dana desa di Kecamatan Kesugihan dalam kurun waktu lima tahun nominalnya mengalami kenaikan. Artinya jumlah dana desa yang dikelola oleh pemerintah desa di Desa Menganti dan Desa Bulupayung Kecamatan Kesugihan tidaklah berjumlah sedikit dan perlu perencanaan yang matang. Adanya dana desa tentu dalam pengelolaannya telah diatur oleh undang undang. Maka dari itu pemerintah desa harus mengatur perencanaan pengelolaannya agar terhindar dari masalah dengan senantiasa menggunakan dana desa sesuai kegiatan prioritas penggunaan dana desa yang telah ditetapkan oleh pemerintah melalui peraturan perundang-undangan agar kesejahteraan masyarakat dapat tercapai.

Tujuan penelitian ini adalah untuk mengetahui dan menggambarkan bagaimana proses Perencanaan Dana Desa di Desa Menganti dan Desa Bulupayung Kecamatan Kesugihan Kabupaten Cilacap. Metode yang digunakan dalam penelitian ini adalah metode kualitatif dengan teknik pemilihan informan menggunakan teknik *purposive sampling*. Pengumpulan data dilakukan dengan teknik observasi, wawancara dan dokumentasi. Untuk menguji keabsahan data peneliti menggunakan *triangulasi* sumber membandingkan dan mengecek kembali tingkat kepercayaan informasi yang diperoleh kemudian metode analisis dengan menggunakan model analisis interaktif.

Hasil penelitian ini menunjukkan bahwa Pemerintah Desa Menganti dan Desa Bulupayung Kecamatan Kesugihan sesuai dengan visi misi dari desa melalui dana desa akan terwujud masyarakat yang sejahtera melalui kegiatan peningkatan ekonomi, kesehatan, pendidikan dan sosial. Meskipun dalam proses perencanaan dana desa, desa mengalami keterlambatan perencanaan namun desa tetap merencanakan kegiatan sesuai dengan peraturan. Selama proses perencanaan dana desa senantiasa melibatkan masyarakat melalui tahapan musyawarah dusun hingga musyawarah rencana pembangunan desa. Terbukti walaupun desa mengalami keterlambatan proses perencanaan, desa mampu melaksanakan kegiatan hingga akhir tahun.

## ABSTRACT

Planning is the most important initial process of all management functions. The creation of good governance government is formed because of the implementation of good planning activities, management, management, direction, and development of implementation. With the implementation of good government will create and realize the welfare of the community. In the principle of organizing participation, transparency, accountability and orderly budget discipline will certainly realize the implementation of good governance. By applying the concept of good implementation, the village will be able to manage the Village Fund well. The implementation of village fund budget in the planning process must be understood and researched so that in the implementation of its activities do not experience constraints. The increasing budget of village funds derived from the State Budget adds to the responsibility of the village in its management. The development of village funds in Kesugihan sub-district within five years has increased in nominal terms. This means that the amount of village funds managed by the village government in Menganti Village and Bulupayung Village, Kesugihan sub-district is not small and needs careful planning. The existence of Village Fund certainly in its management has been regulated by law. Therefore, the village government must arrange its management plan to avoid problems by always using village funds in accordance with the priority activities of the use of village funds that have been determined by the government through regulations so that the welfare of the community can be achieved.

The purpose of this research is to find out and describe how the process of Village Fund Planning in Menganti Village and Bulupayung Village in Kesugihan District, Cilacap Regency. The method used in this research is qualitative method with informant selection technique using purposive sampling technique. Data collection is done by observation techniques, interviews and documentation. To test the validity of the data researchers used triangulation of sources comparing and re-examining the level of trust of information obtained then the method of analysis using interactive analysis models.

The results of this study showed that the Village Government in Menganti Village and Bulupayung Village in Kesugihan Sub-District in accordance with the vision of the mission of the village through village funds will be realized prosperous communities through economic, health, education and social improvement activities. Although in the village fund planning process, the village experienced planning delays but the village still planned activities in accordance with the legislation. During the village fund planning process always involves the community through the stages of village deliberation to the deliberation of village development plans. It is evident that although the village is experiencing delays in the planning process, the village is able to carry out activities until the end of the year.

***Key words : Village Fund, Planning, Good Governance***