

ABSTRAK

ANALISIS PENGELOLAAN DANA DESA

(Desa Wukirsari, Kecamatan Imogiri, Kabupaten Bantul)

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Penelitian ini bertujuan untuk mengetahui proses pengelolaan dana desa tahun 2018 di Desa Wukirsari, Kecamatan Imogiri, Kabupaten Bantul kesesuaian antara pengelolaan dana desa di Desa Wukirsari dengan Peraturan Menteri Dalam Negeri No. 113 Tahun 2014 tentang pengelolaan keuangan desa, serta untuk mengetahui manfaat dana desa dan hambatan selama proses pengelolaan dana desa di Desa Wukirsari. Penelitian ini menggunakan penelitian kualitatif. Teknik pengumpulan data dilakukan dengan wawancara, observasi dan dokumentasi. Peneliti melakukan uji keabsahan data dengan teknik triangulasi berupa membandingkan data hasil wawancara dengan data sekunder penelitian. Analisis data menggunakan analisis deskriptif evaluatif dengan tiga langkah berupa reduksi data, penyajian data dan penarikan kesimpulan. Hasil penelitian ini menunjukkan bahwa proses pengelolaan dana desa di Desa Wukirsari, Kecamatan Imogiri, Kabupaten Bantul yang dimulai dari proses perencanaan, pelaksanaan, penatausahaan, pelaporan dan pertanggungjawaban ini telah sesuai dengan Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014. Sedangkan tantangan dan hambatan dalam penelitian ini adalah terdapat program kerja yang dari pemerintah pusat yang harus di sesuaikan dengan jadwal program desa serta minimnya pengetahuan masyarakat mengenai proses pengelolaan dana desa.

Kata kunci: dana desa, pengelolaan dana desa, Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014.

ABSTRACT

ANALYSIS OF VILLAGE FUND MANAGEMENT (Wukirsari Village, Imogiri District, Bantul Regency)

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This study aims to determine the process of village fund management in 2018 in Wukirsari Village, Imogiri Subdistrict, Bantul Regency, the suitability between village fund management in Wukirsari Village and Minister of Home Affairs Regulation No. 113 of 2014 concerning village financial management, and to find out the benefits of village funds and obstacles during the process of managing village funds in Wukirsari Village. This research uses qualitative research. Data collection techniques are done by interview, observation and documentation. Researchers conducted data validity tests with triangulation techniques in the form of comparing the interview data with the secondary data of the study. Data analysis uses descriptive evaluative analysis with three steps in the form of data reduction, data presentation and conclusion drawing. The results of this study indicate that the process of village fund management in Wukirsari Village, Imogiri District, Bantul Regency starts from the planning, implementation, administration, reporting and accountability processes This is in accordance with Regulation of the Minister of Home Affairs Number 113 of 2014. While the challenges and obstacles in this research are there are work programs from the central government that must be adjusted to the village program schedule and the lack of community knowledge about the process of managing village funds.

Keywords: village funds, village fund management, Minister of Home Affairs Regulation Number 113 of 2014.