

ABSTRAK

Fokus penelitian ini yaitu Alokasi dan Efektivitas Pengelolaan Dana Desa Pada Pemberdayaan Masyarakat Di Desa Wage, Kecamatan Taman, Kabupaten Sidoarjo. Penelitian ini menggunakan metode deskriptif kualitatif, teknik pengumpulan data melalui dokumentasi, observasi dan wawancara. Informan penelitian ini meliputi Kepala Desa, Sekretaris, Ketua BPD, dan Bendahara Desa Wage. Data yang diperoleh dikaji dengan menggunakan teknik reduksi data, penyajian data, dan penarikan kesimpulan. Adapun hasil menunjukkan bahwa proses pengelolaan alokasi dana desa meliputi aspek perencanaan, pelaksanaan, penatausahaan, pelaporan dan pertanggung jawaban. Pengelolaan alokasi dana desa dilakukan pemerintah Desa Wage sudah 100% telah mengikuti aturan teknis yang telah diatur dan berpedoman pada Permendagri No. 20 Tahun 2018 mengenai pengelolaan keuangan desa. Dalam hal anggaran pendapatan serta realisasi penggunaan dana desa beserta pendapatan desa lainnya dipergunakan dalam bidang pembangunan masyarakat desa wage dengan presentase 70% dan untuk pemberdayaan masyarakat 30%.

Kata Kunci : Alokasi Dana Desa, Efektivitas Pengelolaan Dana Desa

ABSTRACT

The focus of this research is the Allocation and Effectiveness of Village Fund Management on Community Empowerment in Wage Village, Taman District, Sidoarjo Regency. This study uses descriptive qualitative methods, data collection techniques through documentation, observation and interviews. The informants of this research include the Village Head, Secretary, Head of BPD, and Wage Village Treasurer. The data obtained were studied using data reduction techniques, data presentation, and drawing conclusions. The results show that the village fund allocation management process includes aspects of planning, implementation, administration, reporting and accountability. The management of village fund allocations is carried out by the Wage Village government. 20 of 2018 concerning village financial management. In terms of the income budget and the realization of the use of village funds along with other village revenues, it is used in the field of village community development, the wage is 70% and for community empowerment 30%.

Keywords: Village Fund Allocation, Effectiveness of Village Fund Management