

ABSTRAK

Sulaiha Wati, Pemaknaan Kepala Desa Dalam Praktik Dana Desa. Dibawah bimbingan Bambang Haryadi, DR., SE., MSI., AK.,CA dan Gita Arasy Harwida, SE. ,M.Tax., AK., QIA., CA

Penelitian ini bertujuan untuk mengetahui fenomena praktik pengelolaan Dana Desa, dimana motif dari praktik pengelolaan Dana Desa akan dilihat dari segi perencanaan penganggaran, pelaksanaan penatausahaan dan pertanggungjawaban melalui pemaknaan kesadaran dari kepala desa selaku pemangku kebijakan. Penelitian ini mengacu pada penelitian Rustiarini, (2016), Rohmah, (2016), dan Riyani, (2016). Jenis penelitian menggunakan metodologi kualitatif dengan pendekatan fenomenologi, situs penelitian di desa *Jhejje/ Ma'lema'*, dengan menggunakan informan sebagai penyambung lidah untuk menentukan hasil, dan teknik pengumpulan data berupa wawancara kepada informan, observasi dan dokumentasi.

Kesimpulan dalam penelitian ini adalah (1) Perencanaan penganggaran di desa *Jhejje/ Ma'lema'* di tahun 2016 sudah benar karena undang-undang, tahapan dan porsinya sudah mulai benar sedangkan di tahun 2015 hanya ada duit tapi pelaksanaannya tidak ada karena undang-undang, tahapan dan porsinya masih belum jelas, dan dimaklumi oleh semua pihak baik pemerintah dan yang lainnya. (2) Pelaksanaan musrenbangdes dijalankan dan hasilnya hanya disetujui oleh beberapa perwakilan BPD, ketidak terlibatan beberapa anggota BPD karena adanya ketidak sepahaman antara kepala desa dan anggota BPD. (3) Transparansi dalam pengelolaan Dana Desa masih dalam tahap belajar dan saat ini tidak ada transparansi. (4) pelaksanaan penatausahaan tidak dijalankan oleh bendahara tetapi dilimpahkan kepada operator dikarenakan kemampuan bendahara masih sangat minim. (5) Pertanggungjawaban kepala desa saat ini kepada masyarakat tidak ada, pengawasan BPD kepada kepala desa melemah karena adanya hubungan antara ketua BPD dan kepala desa, dan pengawasan dari masyarakat memakan korban atas kaingin tahuan masyarakat dalam proses pengelolaan Dana Desa.

Kata kunci: Perencanaan penganggaran, Pelaksanaan penatausahaan, Pertanggungjawaban, Dana Desa, Kepala desa.

ABSTRACT

Sulaiha Wati, the Making of the village chief in Practice Village Fund. Under the guidance Bambang Haryadi, DR., SE., MSI., AK., CA and Gita Arasy Harwida, SE. , M.Tax., AK., QIA., CA

This study aims to determine the phenomenon of management practices of the Village Fund, where the motives of the management practices of the Village Fund will be viewed in terms of planning budgeting, implementation of administration and accountability through the meaning of awareness of the village head as stakeholders. This study draws on research Rustiarini, (2016), Rohmah, (2016), and Riyani, (2016). This type of research uses a qualitative methodology with a phenomenological approach, research sites in the village *Jhejje/ Ma'lema'*, using the informant as a mouthpiece to determine the results, and data collection techniques such as interviews to informants, observation and documentation.

The conclusion of this study were (1) Planning budgeting village *Jhejje/ Ma'lema'* in 2016 is correct because the law, phases and portions have started correctly while in 2015 there were only money but implementation was not there because of legislation, stages and the portion is still not clear, and understandable by all parties, both government and others. (2) The musrenbangdes executed and the results are only approved by representatives of BPD, lack of involvement of some members of the BPD for their lack of Understanding between the village head and members of the BPD. (3) Transparency in the management of the Village Fund is still in the learning phase and currently there is no transparency. (4) the implementation of the administration is not run by the treasurer but transferred to the operator because the ability of the treasurer is still very minimal. (5) Accountability of the current village head to the community does not exist, supervision BPD to village heads to weaken because of the relationship between the chairman of the BPD and village heads and community supervision of casualties on kaingin knowledge society in the process of management of the Village Fund.

Keywords: Planning budgeting, administration Execution, Accountability, Dana village, the village head.