

ABSTRAK

Imam Firdaus, Evaluasi Kesesuaian Perencanaan dan Realisasi Anggaran Dana Desa (Studi Kasus Desa Marengan Laok Kecamatan Kalianget Kabupaten Sumenep). Dibawah bimbingan Ibu Aprilina Susandini, S.E., M.SM.

Penelitian ini bertujuan untuk mengevaluasi kesesuaian antara perencanaan dan realisasi anggaran Dana Desa di Desa Marengan Laok, Kecamatan Kalianget, Kabupaten Sumenep, mengidentifikasi faktor-faktor yang menyebabkan ketidaksesuaian, serta menganalisis implikasinya terhadap efektivitas pembangunan desa dan akuntabilitas pengelolaan keuangan desa. Penelitian menggunakan metode kualitatif dengan pendekatan fenomenologi. Data diperoleh melalui wawancara mendalam, observasi, dan dokumentasi terhadap Penjabat Kepala Desa, Kaur Keuangan, Kaur Perencanaan, Ketua BPD, serta masyarakat Desa Marengan Laok. Data dianalisis menggunakan model Miles dan Huberman yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa proses perencanaan dan realisasi anggaran Dana Desa secara umum telah berjalan cukup baik. Perencanaan dilakukan melalui musyawarah desa dan dituangkan dalam APBDes, sedangkan sebagian besar program pembangunan fisik telah terealisasi sesuai tujuan. Namun, masih ditemukan ketidaksesuaian antara perencanaan dan realisasi anggaran yang ditandai dengan perubahan volume kegiatan, pergeseran anggaran, keterlambatan pelaksanaan akibat pencairan dana, perubahan prioritas pembangunan, serta belum optimalnya pelaksanaan beberapa program pemberdayaan masyarakat. Faktor-faktor yang memengaruhi ketidaksesuaian tersebut meliputi perubahan kebijakan pemerintah, keterbatasan kapasitas aparatur desa, keterlambatan pencairan dana, perubahan kebutuhan masyarakat, partisipasi masyarakat, transparansi, dan pengawasan. Ketidaksesuaian tersebut berdampak pada efektivitas pembangunan desa dan akuntabilitas pengelolaan keuangan desa. Meskipun sebagian besar program berhasil dilaksanakan, peningkatan kapasitas aparatur, partisipasi masyarakat, transparansi, dan evaluasi berkelanjutan masih diperlukan untuk mewujudkan kesesuaian perencanaan dan realisasi anggaran yang lebih optimal.

Kata Kunci: Dana Desa, Perencanaan Anggaran, Realisasi Anggaran,

Akuntabilitas, Pembangunan Desa.

ABSTRACT

Imam Firdaus, Evaluation of the Alignment Between Planning and Budget Implementation of the Village Fund (Case Study of Marengan Laok Village, Kalianget Subdistrict, Sumenep Regency). Under the supervision of Aprilina Susandini, S.E., MS.M.

This study aims to evaluate the alignment between the planning and implementation of the Village Fund budget in Marengan Laok Village, Kalianget Subdistrict, Sumenep Regency; identify the factors causing discrepancies; and analyze their implications for the effectiveness of village development and the accountability of village financial management. The study employs a qualitative method with a phenomenological approach. Data were collected through in-depth interviews, observations, and documentation involving the village government and the community of Marengan Laok Village. The findings indicate that the planning and implementation processes of the Village Fund budget have generally proceeded satisfactorily. Planning was conducted through village deliberations and formalized in the Village Budget (APBDes), while the majority of physical development programs have been implemented in accordance with their intended objectives. However, discrepancies between planning and budget implementation were still found, characterized by changes in the scope of activities, budget reallocations, delays in implementation due to fund disbursement, shifts in development priorities, and suboptimal implementation of certain community empowerment programs. Factors contributing to these discrepancies include changes in government policy, limited capacity of village officials, delays in fund disbursement, community participation, transparency, and oversight. These discrepancies impact the effectiveness of village development and the accountability of village financial management. Although most programs were successfully implemented, capacity building for officials, community participation, transparency, and continuous evaluation are still needed to achieve a more optimal alignment between budget planning and execution.

Keywords: *Village Funds, Budget Planning, Budget Execution, Accountability, Village Development.*