

ABSTRAK

Mia Eka Wahyuni, Implementasi Tata Kelola Dana Desa Dalam Pembangunan Dan Pemberdayaan Masyarakat Desa (Studi Kasus DI Desa Sumberingin, Kecamatan Kabuh, Kabupaten Jombang) Dibawah bimbingan Herry Sulistiyono, M. Si

Penelitian ini bertujuan untuk mendeskripsikan pelaksanaan pengelolaan keuangan desa dan implementasi prinsip-prinsip *good governance*. Dengan adanya jumlah Dana Desa yang meningkat didampingi dengan tata kelola pemerintah desa yang baik dalam mengelola Dana Desa dengan melihat dari 9 prinsip yaitu prinsip supermasi hukum, prinsip partisipasi, prinsip transparansi, prinsip responsif, prinsip konsensus, prinsip efektif dan efisien, prinsip keadilan, prinsip akuntabilitas, prinsip visi strategi. Jenis penelitian ini merupakan penelitian deskriptif kualitatif dengan menggunakan metode penelitian yuridis normatif. Teknik pengumpulan data penelitian dengan menggunakan studi kepustakaan dan studi lapangan. Adapun fokus penelitian ini adalah meliputi Peraturan Perundang-undangan yang mengatur Dana Desa, Program Pembangunan Desa Sumberingin, dan dan Realisasi APBDesa.

Berdasarkan hasil penelitian ini dan sesuai dengan dokumen Peraturan Perundang-undangan serta jawaban yang diberikan oleh responden kepada peneliti, bahwa terdapat ketidaksesuaian antara Peraturan Pemerintah Nomor 60 Tahun 2014 dengan Peraturan Bupati Nomor 2 Tahun 2020 terkait besaran Dana Desa yang diberikan kepada setiap desa, selain itu tingkat partisipasi masyarakat terhadap pengawasan pengelolaan dana desa. Namun dalam perencanaan masyarakat turut aktif dalam kegiatan Musrenbangdesa, dan partisipasi masyarakat juga terlihat dalam pelaksanaan pembangunan desa.

Kata Kunci : Dana Desa, Tata Kelola Pemerintah Desa

ABSTRACT

Mia Eka Wahyuni, *The Implementation Of Village Fund Governance In The Development And Empowerment Of Rural Communities (Case Study in Sumberingin Village, Kabuh District, Jombang). Under The Guidance Herry Sulistiyono, M. Si*

This study aims to implement the implementation of village financial management and the implementation of the principles of good governance. With the increasing number of Village Funds accompanied by good village government governance in managing Village Funds by looking at 9 principles, namely the principle of rule of law, the principle of participation, the principle of transparency, the principle of responsiveness, the principle of consensus, the principle of effectiveness and efficiency, the principle of justice, the principle of accountability, strategic vision principle. This type of research is a qualitative descriptive research using normative juridical research methods. Research data collection techniques using literature studies and field studies. The focus of this research is covering the laws and regulations governing the Village Fund, the Sumberingin Village Development Program, and the Realization of the Village Budget.

Based on the results of this study and in accordance with the Legislation document and the answers given by the respondents to the researcher, that there is a discrepancy between Government Regulation Number 60 of 2014 and Regent's Regulation Number 2 of 2020 regarding the amount of Village Funds given to each village, in addition to that the level of community participation in the supervision of village fund management. However, in planning, the community is actively involved in village Musrenbang activities, and community participation is also seen in the implementation of village development.

Keywords: village funds, village government

