

ABSTRAK

Nurul Qomariyah, Pengelolaan Anggaran Pendapatan Dan Belanja Desa (APBDES) Di Desa Dakiring Kecamatan Socah Kabupaten Bangkalan (Studi Kasus pada Desa Dakiring Kec. Socah Kab. Bangkalan). Dibawah bimbingan Muhammad Asim Asy'ari, SE.,M.Ak.

Penelitian ini bertujuan untuk mengetahui pengelolaan anggaran pendapatan dan belanja desa (APBDES) di Desa Dakiring Kecamatan Socah Kabupaten Bangkalan. Penelitian ini menggunakan metode deskriptif kualitatif dengan sumber data primer dan sekunder, serta teknik pengumpulan datanya dilakukan dengan observasi, wawancara (interview) dan dokumentasi.

Hasil dari penelitian ini menunjukkan bahwa proses pengelolaan anggaran pendapatan dan belana desa (APBDES) di Desa Dakiring Kecamatan Socah Kabupaten Bangkalan sudah memenuhi aturan yang sudah dtetapkan dalam Permendagri Nomor 111 Tahun 2014, Permendagri Nomor 113 Tahun 2014, Permendagri Nomor 114 Tahun 2014, Permendagri Nomor 37 Tahun 2007 dan Permendagri Nomor 21 tahun 2011. Namun di Desa Dakiring memang belum sepenuhnya mengacu dan memenuhi peraturan yang sudah tertera. Seperti bendahara desa yang belum bisa sepenuhnya bertanggungjawab terhadap kas desa yang seharusnya disimpan oleh bendahara desa meskipun sudah ada brangkas desa sendiri.

Kata Kunci: Pengelolaan, APBDES, Keuangan.

ABSTRACT

Nurul Qomariyah, The revenue of budget management and disbursement of village funds in Dakiring village of Bangkalan city. (The research problem of this study in Dakiring village). Supervised by Muhammad Asim Asy'ari, SE.,M.Ak.

The purposes of this study to know the revenue of budget management and disbursement of the village funds in Dakiring village. In this study, the researcher used descriptive qualitative methode. The data source in this study of taken from primary and secondary data. And technique of data collection used observation, interviewing and documentation.

The finding of this study explained that the revenue of budget management and disbursement of village funds. In Dakiring village of Bangkalan city accordance with established of rules. In Permendagry of number 111 in 2014 of years, Permendagry of number 113 in 2014 of years, Permendagry of number 114 in 2014 of years, Permendagry of number 37 in 2007 of years and Permendagry of number 21 in 2011of years. However, in Dakiring village have not still accordance with established of the rules. As like village treasurer that can not be fully responsible to finance village which is it have to keep by village treasurer. Although, it already there is safe village it self.

Keywords: Management, APBDES, Finance.