

ABSTRACT

Vivi Lia Aprilida, Implementation of Village Fund towards Village Independence in Salen Village, Ward District, Mojokerto Regency. under the guidance of Selamat Joko Utomo, S.E., M.E

This study aims to determine whether the existence of the Village Fund received by the village is able to realize village independence by managing use that pays attention to the principles of budget management, namely the participatory principle, the principle of accountability, and the principle of transparency. This type of research is a qualitative descriptive with Domain analysis method. Data collection techniques using library research and field studies. The focus of the research includes the laws and regulations governing Village Funds, Principles of Budget management and Village independence. Based on the results of research that uses the basis of applicable regulations and management principles, interviews and RPJMDes documents. The management of the Village Fund is mostly in accordance with the management principle, but in this Salen village it cannot be called an Independent village.

Keywords : *Village funds, participatory, accountable, transparency and village independence.*

ABSTRAK

Vivi Lia Aprilida, Implementasi Dana Desa Terhadap Kemandirian Desa di Desa Salen Kecamatan Bangsal Kabupaten Mojokerto. dibawah bimbingan Selamat Joko Utomo, S.E., M.E

Penelitian ini bertujuan untuk mengetahui apakah dengan adanya dana desa yang diterima desa, mampu mewujudkan kemandirian desa dengan pengelolaan penggunaan yang memperhatikan prinsip-prinsip pengelolaan anggaran yaitu prinsip partisipatif, prinsip akuntabel, dan prinsip transparan. Jenis penelitian ini merupakan deskriptif kualitatif dengan metode domain analisis. Teknik pengumpulan data menggunakan studi kepustakaan dan studi lapangan. Fokus penelitian meliputi peraturan perundang-undangan yang mengatur dana desa, asas pengelolaan anggaran dan kemandirian Desa. Berdasarkan hasil penelitian yang menggunakan landasan peraturan yang berlaku dan asas pengelolaan, wawancara dan dokumen RPJMDes. Pengelolaan dana desa sebagian besar sudah sesuai dengan asas pengelolaan, namun di desa salen ini belum bisa disebut dengan desa Mandiri.

Kata Kunci : Dana Desa, Partisipatif, Akuntabel, Transparan, dan Kemandirian Desa