

ABSTRAK

Desa mempunyai peranan penting dalam membantu program pemerintah pusat melalui proses penyelenggaraan pembangunan. Untuk mengimplementasikan program dana desa, pemerintah desa mempunyai peran penting dalam penggunaan dan pengelolaan dana desa. Dalam penggunaan dana desa ada beberapa masalah yang harus diamati yaitu kegiatan pembangunan dan pemberdayaan masyarakat desa. Tujuan penelitian ini untuk menganalisis implementasi penggunaan dana desa di tiga (3) desa yang ada di Kecamatan Pangkalan Banteng Kabupaten Kotawaringin Barat. Penelitian ini menggunakan metode kualitatif, dengan menggunakan teknik pengumpulan data yaitu Observasi, wawancara, dan dokumentasi. Sedangkan yang menjadi sasaran penelitian ini adalah perangkat desa, TPK dan masyarakat. Hasil penelitian ini menunjukkan bahwa pemerintah desa masih kurang dalam mengimplementasikan penggunaan dana desa di tiga (3) desa, yang meliputi Desa Amin Jaya, Desa Sungai Pakit dan Desa Karang Mulya Kecamatan Pangkalan Banteng Kabupaten Kotawaringin Barat. Masalah yang dihadapi ialah kurangnya komunikasi dalam implementasi dana desa yang dapat mempengaruhi lemahnya partisipasi masyarakat untuk mengikuti program realisasi dana desa. Pelaksanaan program dana desa di (3) desa Kecamatan Pangkalan Banteng masih belum sesuai dengan prioritas dana desa. Hal itu disebabkan karena kebutuhan desa yang bervariasi dalam mengelola anggaran. Realisasi dana desa yang diprogramkan di masing-masing desa sudah sesuai dengan SOP yang mengacu pada Perbub No 81 Tahun 2016 tentang pedoman pengelolaan keuangan desa.

Kata kunci : *Implementasi, Penggunaan Dana Desa*

ABSTRACT

Villages have an important role in assisting the central government program through the process of development. To implement village funding programs, village governments have an important role in the use and management of village funds. In the use of village funds there are several issues that must be observed namely development activities and empowerment of village communities. the purpose of this study is to analyze the implementation of the use of village funds in three (3) villages in the District Pangkalan Banteng Kotawaringin Barat Regency. This research use qualitative approach, by using data collection technique that is observation, interview, and documentation. While the target of this research is the village tool, TPK and community. The results of this study indicate that the village government is still lacking in implementing the use of village funds in three (3) villages, which includes Amin Jaya Village, Sungai Pakit Village and Karang Mulya Village, Pangkalan Banteng Sub-district, Kotawaringin Barat Regency. The problem faced is the lack of communication in the implementation of village funds that can affect the weak participation of the community to follow the program of realization of village funds. The implementation of the village fund program in (3) the village of Pangkalan Banteng sub-district is not yet in accordance with the priority of the village fund. This is due to the varied needs of the village in managing the budget. Realization of village funds programmed in each village is in accordance with the SOP that refers to the Government Regulation No. 81 of 2016 on guidelines for the management of village finances.

Keywords: Implementation, Use of Village Funds