

INTISARI

ANALISIS PENGELOLAAN DANA DESA KABUPATEN BANTUL (STUDI PADA DESA SINGOSAREN DAN DESA JAGALAN)

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INTISARI

Tujuan – Penelitian ini bertujuan untuk menganalisis kesesuaian proses pengelolaan Dana Desa dengan regulasi Permendagri No. 20 Tahun 2018 dan mengetahui kendala-kendala yang dihadapi desa dalam pengelolaan Dana Desa.

Metode Penelitian – Metode penelitian yang digunakan dalam penelitian ini adalah penelitian jenis kualitatif dengan pendekatan studi kasus (*case study*). Objek penelitian yang dipilih adalah Desa Singosaren dan Desa Jagalan. Jenis data yang digunakan dalam penelitian ini adalah data primer dan data pendukung. Pengambilan data dilakukan melalui wawancara dan telaah dokumen-dokumen. Hasil data wawancara dianalisis dengan menggunakan analisis data tekstual dari Miles dan Huberman (1992).

Temuan – Hasil penelitian menunjukkan bahwa proses pengelolaan Dana Desa di Desa Singosaren dan Desa Jagalan telah sesuai dengan ketentuan regulasi Permendagri No. 20 Tahun 2018. Dari hasil pengolahan data ditemukan kendala-kendala dalam pengelolaan Dana Desa di Desa Singosaren, seperti adanya perubahan anggaran dari yang sudah direncanakan dan terdapat perangkat desa yang kurang memahami aplikasi keuangan desa. Kendala dalam pengelolaan Dana Desa juga ditemukan di Desa Jagalan, di antaranya beban kerja pada bagian Kaur Perencanaan, kurang fleksibelnya regulasi terkait penggunaan Dana Desa, kurangnya komunikasi dan koordinasi antar-unit kerja, adanya sisa Dana Desa yang besar dari tahun ke tahun sehingga menyebabkan munculnya SiLPA, serta dampak dari pandemi Covid 19 yang menyebabkan banyak program kegiatan dari Dana Desa tidak bisa terlaksana. Penelitian ini juga menemukan pengaruh isomorfisma institusional dalam proses pengelolaan Dana Desa, yaitu isomorfisma koersif dan isomorfisma normatif.

Kata kunci: Dana Desa, Pengelolaan Dana Desa, Isomorfisma Institusional

ABSTRACT

AN ANALYSIS OF VILLAGE FUND MANAGEMENT IN BANTUL DISTRICT (STUDY ON SINGOSAREN VILLAGE AND JAGALAN VILLAGE)

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ABSTRACT

Objectives - This study aims to analyze the suitability of the Village Fund management process with the regulations of Permendagri No. 20/2018 and find out the obstacles faced by villages in managing the Village Fund.

Research Methods - The research method used in this study was qualitative research with a case study approach. The research objects chosen were Singosaren Village and Jagalan Village. The types of data used in this research were primary data and supporting data. The data were collected through interviews and document review. The results of the interview data were analyzed using textual data analysis from Miles and Huberman (1992).

Findings - The results showed that the Village Fund management process in Singosaren Village and Jagalan Village was following the provisions of the Permendagri No. 20/2018 regulation. From the results of data processing, obstacles were found in the management of the Village Fund in Singosaren Village, such as changes in the budget from what had been planned and there were village officials who did not understand the village financial application. Constraints in the management of the Village Fund were also found in Jagalan Village, including the workload of the Head of Planning, the lack of flexibility in regulations related to the use of the Village Fund, the lack of communication and coordination between work units, the large remaining Village Fund from year to year which caused the emergence of SiLPA, and the impact of the Covid 19 pandemic which caused many program activities from the Village Fund not be implemented. This study also found the influence of institutional isomorphism in the Village Fund management process, namely coercive isomorphism and normative isomorphism.

Keywords: *Village Fund, Village Fund Management, Institutional Isomorphism*