

ABSTRAK

Laporan Hasil Evaluasi Badan Pengawasan Keuangan dan Pembangunan (BPKP) menemukan fakta penatausahaan dana desa di Desa Nglanggeran dan Desa Wareng yang ditengarai belum optimal. Oleh karena itu, penelitian ini bertujuan untuk menganalisis kesesuaian penatausahaan dan mengidentifikasi permasalahan yang memengaruhi penatausahaan dana desa di Desa Nglanggeran dan Desa Wareng Kabupaten Gunungkidul.

Jenis penelitian yang digunakan ialah kualitatif dengan pendekatan studi kasus. Kesesuaian penatausahaan dana desa diketahui dengan menerapkan analisis deskriptif persentase. Selanjutnya, permasalahan yang memengaruhi penatausahaan dana desa diketahui dengan melakukan wawancara mendalam kepada perangkat desa, staf sie tata pemerintahan di kecamatan, auditor inspektorat, dan staf sie kekayaan desa di DP3AKBPMD.

Hasil penelitian menunjukkan kesesuaian penatausahaan dana desa pada Desa Nglanggeran dan Desa Wareng masing-masing sebesar 59,38%. Skor tersebut berarti bahwa penatausahaan dana desa masih tergolong kurang sesuai dengan aturan. Perbedaan justru terjadi pada perincian kriteria yang mampu dipenuhi oleh Desa Nglanggeran dan Desa Wareng. Penyebab permasalahan penatausahaan dana desa di Desa Nglanggeran ialah penggunaan teknologi informasi, usia, pemahaman aturan, beban kerja, intensitas pelatihan atau pendampingan, dan fokus pelatihan atau pendampingan. Kemudian, penyebab di Desa Wareng ialah penggunaan teknologi informasi, pemahaman aturan, beban kerja, intensitas pelatihan atau pendampingan, fokus pelatihan atau pendampingan, dan distribusi aturan.

Kata kunci: penatausahaan, dana desa, kesesuaian, kualitatif

ABSTRACT

Reports of Evaluation results by the Finance and Development Supervision Body (BPKP) show facts that the administration of village funds at Nglanggeran and Wareng villages is not yet optimal. Therefore, this research aims to analyze the administration conformity and to identify the problems which influence the administration of village funds at Nglanggeran and Wareng villages.

This is a qualitative research with a case study approach. The administration conformity of village funds is determined by applying percentage descriptive analysis. Furthermore, the problems which influence the administration of village funds are determined by conducting in-depth interviews with village personnel, district administration section staff, inspectorate auditors, and the staffs of village treasury at the DP3AKBPM.

Research results show that the conformity of village funds administration of Nglanggeran and Wareng villages is 59.38% each. This score indicates that the administration of village funds belongs to less-compliant category. The differences occur in the details of criteria that can be fulfilled by Nglanggeran and Wareng villages. The causes of problem in the administration of village funds in Nglanggeran village are identified as follows: use of information technology; age; understanding of rules; workload; intensity of training and guidance; and focus of training and guidance. Whereas the causes of problem in the administration of village funds in Wareng village are: use of information technology; understanding of rules; workload; intensity of training and guidance; focus of training and guidance; and distribution of rules.

Keywords: *administration, village funds, conformity, qualitative*