

ABSTRAK

ANALISIS PENGELOLAAN DANA DESA UNTUK MENYEJAHTERAKAN MASYARAKAT DESA

(Studi Kasus Desa Bernayau Kabupaten Sintang Provinsi Kalimantan Barat)

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Kebijakan dana desa adalah instrumen strategis pemerintah dalam mempercepat pembangunan dan meningkatkan kesejahteraan masyarakat pedesaan. Penelitian ini bertujuan menganalisis pengelolaan dana desa di Desa Bernayau, yang meliputi aspek perencanaan, pelaksanaan, penatausahaan, pelaporan, dan pertanggungjawaban berdasarkan Permendagri Nomor 20 Tahun 2018.

Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan metode studi kasus melalui wawancara mendalam, observasi partisipatif, dan dokumentasi. Informan terdiri dari Kepala Desa, Sekretaris Desa, Bendahara Desa, Ketua BPD, Kepala Dusun, Tokoh Adat, dan perwakilan masyarakat penerima manfaat. Analisis data dilakukan melalui tahap reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan pengelolaan dana desa di Desa Bernayau secara umum telah berjalan sesuai Permendagri Nomor 20 Tahun 2018, dengan perencanaan partisipatif, pelaksanaan tertib administrasi, penatausahaan sistematis, serta pelaporan dan pertanggungjawaban berkala. Dari hasil analisis, ditemukan kendala partisipasi masyarakat yang belum merata, pemahaman informasi anggaran terbatas, dan dominasi pembangunan fisik dibanding pemberdayaan ekonomi. Penelitian ini berkontribusi pada pengembangan akuntabilitas publik dan tata kelola di tingkat desa serta memberikan rekomendasi kebijakan pengelolaan dana desa yang lebih transparan, akuntabel, dan berorientasi kesejahteraan masyarakat.

Kata Kunci: Dana Desa, Pengelolaan Keuangan Desa, Akuntabilitas, Transparansi, Kesejahteraan Masyarakat

ABSTRACT

***ANALYSIS OF VILLAGE FUND MANAGEMENT TO IMPROVE
COMMUNITY WELFARE***

(Case Study of Bernayau Village, Sintang Regency, West Kalimantan Province)

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Village Fund policy is a strategic instrument of the Indonesian government to accelerate rural development and improve the welfare of rural communities. This study aims to analyze the management of Village Funds in Bernayau Village, covering the aspects of planning, implementation, administration, reporting, and accountability based on the Indonesian Ministry of Home Affairs Regulation (Permendagri) Number 20 of 2018.

This study employed a descriptive qualitative approach using a case study method. Data were collected through in-depth interviews, participant observation, and documentation. The informants consisted of the Village Head, Village Secretary, Village Treasurer, Chairperson of the Village Consultative Body (BPD), Hamlet Heads, traditional leaders, and representatives of beneficiary community members. Data were analyzed through the stages of data reduction, data display, and conclusion drawing.

The findings indicate that the management of Village Funds in Bernayau Village has generally been implemented in accordance with the provisions of Permendagri Number 20 of 2018. The planning process was participatory, implementation was carried out with proper administrative procedures, financial administration was conducted systematically, and reporting and accountability were performed periodically. However, the study also identified several challenges, including uneven community participation, limited public understanding of budget information, and a greater emphasis on physical infrastructure development than on economic empowerment. This study contributes to the development of public accountability and governance at the village level and provides policy recommendations for Village Fund management that is more transparent, accountable, and oriented toward improving community welfare.

Keywords: *Village Fund, Village Financial Management, Accountability, Transparency, Community Welfare*