

Wiwin Indryana Pangi Nomor Pokok Mahasiswa 91811404122067 dengan judul skripsi **Analisis Pengelolaan Dana Desa Di Desa Watutau Kecamatan Lore Peore Kabupaten Poso**, di bawah bimbingan Ni Kadek Sriwati, sebagai Pembimbing I dan Tabita R. Matana sebagai Pembimbing II.

ABSTRAK

Tujuan penelitian ini adalah bagaimana pengelolaan dana desa di Desa Watutau Kecamatan Lore Peore Kabupaten Poso. Data yang digunakan yaitu data primer dan data sekunder. Teknik pengumpulan data yaitu wawancara dan dokumentasi. Sampel yang digunakan yaitu data laporan realisasi anggaran Desa Watutau Kecamatan Lore Peore tahun 2021. Analisis data yang digunakan yaitu reduksi data, penyajian data dan realisasi anggaran.

Hasil penelitian ini menunjukkan bahwa pengelolaan Dana desa dalam pembangunan desa dalam pemberdayaan masyarakat di Desa Watutau Kecamatan Lore Peore Kabupaten Poso adalah masih kurang efektif dalam pelaksanaannya. Hal ini dikarenakan anggaran yang diterima oleh desa tidak dapat digunakan secara optimal, yaitu anggaran dana desa yang diterima sebesar Rp. 1.167.900.000,- hanya dapat direalisasikan sebesar Rp. 1.157.900.000,- (99,14%) untuk kegiatan pembangunan desa dan pemberdayaan masyarakat, sisanya 0,86% digunakan untuk penyertaan modal desa. Dan dalam pelaksanaan pembangunan yang diserahkan ke pihak ketiga tidak akan menghilangkan peran serta masyarakat karena terbukti masih adanya partisipasi masyarakat di dalam proses pembangunannya

Kata Kunci : Pengelolaan Dana Desa, Desa Watutau



Wiwin Indryana Pangi, 91811404122067 with the thesis title *Analysis of Village Fund Management in Watutau Village, Lore Peore District, Poso Regency*, Supervised by Ni Kadek Sriwati and Tabita R. Matana

ABSTRACT

The purpose of this study is how to manage village funds in Watutau Village, Lore Peore District, Poso Regency. The data used are primary data and secondary data. Data collection techniques, namely interviews and documentation. The sample used is data on budget realization reports for Watutau Village, Lore Peore District in 2021. The data analysis used is data reduction, data presentation and budget realization. The Watutau Village APBD in 2019 is 1,008,825,500, - with the largest use of funds of 64% for village development and the smallest financing is village community development of around 1.2%. In 2020, Watutau's APBD is 1,152,328,500, with the largest use of the budget being village development with a total of 589,104,500, or around 51.1% and the least being Community Development with the use of funds of 7,416,000,- or 0.6% of village funds.

The results of this study indicate that the management of village funds in village development in community empowerment in Watutau Village, Lore Peore District, Poso Regency is still less effective in its implementation. This is because the budget received by the village cannot be used optimally, namely the village fund budget received is Rp. 1.167.900.000,- can only be realized in the amount of Rp. 1.157.900.000,- (99.14%) for village development activities and community empowerment, the remaining 0.86% is used for village capital participation. And in the implementation of development that is handed over to third parties, it will not eliminate community participation because it is proven that there is still community participation in the development process.

Keywords: *Village Fund Management, Watutau Village*