

## **Abstrak**

Penelitian ini bertujuan untuk meninjau pelaksanaan penganggaran dan pengalokasian Dana Desa di Desa Danasari, Kecamatan Pemalang, Kabupaten Pemalang tahun anggaran 2021 serta mendeskripsikan dampak penggunaan Dana Desa. Selain itu, penelitian ini juga menganalisis kesesuaian penggunaan Dana Desa dengan program SDGs Desa dan kepatuhan pengelolaan Dana Desa dengan peraturan perundang-undangan yang berlaku. Untuk mencapai tujuan tersebut, penelitian ini dilaksanakan melalui metode deskriptif kualitatif dengan menggunakan data primer dan data sekunder. Teknik pengumpulan data dilakukan dengan studi kepustakaan, studi lapangan, dan wawancara. Hasil penelitian menunjukkan bahwa pelaksanaan penganggaran dan pengalokasian Dana Desa serta dampak penggunaan Dana Desa terhadap pembangunan dan kesejahteraan masyarakat Desa Danasari telah dilakukan dengan baik. Proses alokasi Dana Desa dilakukan sesuai program SDGs Desa. Namun, terdapat beberapa penyesuaian penggunaan Dana Desa mengingat kondisi dan situasi geografis Desa Danasari serta masih tergabungnya Desa Danasari dalam BUMDesma. Dalam hal kepatuhan dengan peraturan perundang-undangan yang berlaku, proses pengalokasian dan penggunaan serta penatausahaan pertanggungjawaban Dana Desa di Desa Danasari Kabupaten Pemalang tahun anggaran 2021 telah sesuai dengan peraturan perundang-undangan yang berlaku. Selain itu, peningkatan kapasitas BUMDes masih diperlukan guna menumbuhkan perekonomian masyarakat melalui produk-produk lokal sehingga diharapkan BUMDes ini dapat dilaksanakan secara efisien dan efektif.

Kata kunci: Dana Desa, SDGs Desa, dampak penggunaan, kepatuhan hukum

## ***Abstract***

*This study research aims to review the implementation of budgeting and allocation of Village Funds in Danasari Village, Pemalang District, Pemalang Regency for the 2021 fiscal year and describe the impact of using Village Funds. In addition, this study research also analyzes the suitability of using Village Funds with the Village SDGs program and compliance with Village Fund management with applicable laws and regulations. To achieve that goal, this research was conducted through a qualitative descriptive method using primary data and secondary data. Data collection techniques are carried out by literature studies, field studies, and interviews. The results showed that the implementation of budgeting and allocation of Village Funds and the impact of using Village Funds on the development and welfare of the Danasari Village community had been carried out well. The Village Fund allocation process is carried out according to the Village SDGs program. However, there are some adjustments to the use of the Village Fund considering the geographical conditions and situation of Danasari Village and the inclusion of Danasari Village in the BUMDesma. In terms of compliance with applicable laws and regulations, the process of*

*allocating and using and administering the accountability of the Village Fund in Danasari Village, Pemalang Regency for the 2021 fiscal year is in accordance with the applicable laws and regulations. In addition, increasing the capacity of BUMDes is still needed to grow the community's economy through local products so that it is hoped that these BUMDes can be implemented efficiently and effectively.*

*Keywords: Village Fund, Village SDGs, impact of use, legal compliance*