

ABSTRAK

Dana desa merupakan dana yang bersumber dari APBN yang diberikan untuk membiayai berbagai urusan pemerintahan desa. Pengalokasian dan penggunaan dana desa merupakan bagian dari mekanisme dana desa, yang dalam pelaksanaannya harus sesuai dengan peraturan terkait dana desa. Karya tulis ini bertujuan untuk meninjau kesesuaian pengalokasian dan penggunaan dana desa di Desa Duwel tahun 2021 dengan peraturan terkait dana desa, ada tidaknya kendala dan hambatan dalam pengalokasian dan penggunaan dana desa, serta pengaruh pengalokasian dan penggunaan dana desa terhadap tingkat partisipasi dan kesejahteraan masyarakat Desa Duwel. Metode pengumpulan data yang digunakan yaitu metode studi kepustakaan, observasi, dan wawancara. Hasil tinjauan menunjukkan bahwa pelaksanaan pengalokasian dan penggunaan dana desa di Desa Duwel tahun 2021 secara umum sudah sesuai dengan peraturan terkait dana desa, meskipun masih ditemukan ketidaksesuaian yang bersifat nonmaterial. Kemudian, dalam pengalokasian dan penggunaan dana desa di Desa Duwel tahun 2021 masih ditemui berbagai kendala dan hambatan, serta berdasarkan hasil perhitungan Rasio dan IDM menunjukkan bahwa pengaruh pengalokasian dan penggunaan dana desa terhadap tingkat partisipasi dan kesejahteraan masyarakat Desa Duwel rendah.

Kata kunci: Dana Desa, pengalokasian, penggunaan, kendala dan hambatan, IDM.

ABSTRACT

Village funds are funds sourced from the APBN which are given to finance various village government affairs. The allocation and use of village funds is part of the village fund mechanism, which in its implementation must comply with regulations related to village funds. This paper aims to review the suitability of the allocation and use of village funds in Duwel Village in 2021 with regulations related to village funds, the presence or absence of obstacles and obstacles in the allocation and use of village funds, as well as the influence of the allocation and use of village funds on the level of participation and welfare of the people of Duwel Village. The data collection method used is the method of literature study, observation, and interviews. The results of the review show that the implementation of the allocation and use of village funds in Duwel Village in 2021 in general is in accordance with regulations related to village funds, although non-material discrepancies are still found. Then, in the allocation and use of village funds in Duwel Village in 2021, there are still various obstacles and obstacles, and based on the results of the Ratio and IDM calculations show that the influence of the allocation and use of village funds on the level of participation and welfare of the Duwel Village community is low.

Keywords: *village fund, allocation, use, constraints and barriers, IDM.*