

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui proses pengalokasian, penyaluran, penggunaan, dan pelaporan Dana Desa TA 2021 yang dilakukan oleh Pemerintah Desa Bogotanjung, termasuk didalamnya terkait tinjauan atas efektivitas penyerapan anggaran belanja yang bersumber dari Dana Desa serta keselarasan antara SDGs Desa dengan program-program yang telah dianggarkan dari Dana Desa. Penelitian ini dilakukan di Desa Bogotanjung, Kecamatan Gabus, Kabupaten Pati, Jawa Tengah. Adapun metode yang digunakan dalam penelitian ini yakni metode kualitatif dengan metode pengumpulan data berupa studi kepustakaan, observasi, dan wawancara. Dari hasil penelitian ini, dapat ditemukan fakta bahwa proses pengalokasian, penyaluran, penggunaan, dan pelaporan Dana Desa di Desa Bogotanjung telah sesuai dengan ketentuan yang berlaku. Meskipun telah efektif dalam penyerapan anggaran belanja yang bersumber dari Dana Desa, namun Pemerintah Desa Bogotanjung masih perlu meningkatkan kemampuan dalam mengimplementasikan SDGs Desa melalui program-program yang bersumber dari Dana Desa.

**Kata kunci:** Dana Desa, SDGs Desa, Pemerintah Desa, Pengelolaan Keuangan Desa

### *Abstract*

*This study aims to determine the process of allocating, distributing, using, and reporting village funds in fiscal year 2021 carried out by the Bogotanjung Village Government, including the review of the effectiveness of the absorption of spending budgets sourced from the Village Fund and the alignment between the SDGs Desa and programs that have been budgeted from the Village Fund. This research was conducted in Bogotanjung Village, Gabus District, Pati Regency, Central Java. The method used in this research is a qualitative method with data collection methods in the form of literature study, observation, and interviews. From the results of this study, it can be found that the process of allocation, distribution, use, and reporting of Village Funds in Bogotanjung Village is in accordance with applicable regulations. Although it has been effective in absorbing the expenditure budget sourced from the Village Fund, the Bogotanjung Village Government still needs to improve its ability to implement the SDGs Desa through programs sourced from the Village Fund.*

**Keywords:** Village Fund, SDGs Desa, Village Government, Village Financial Management