

ABSTRAK

KAPASITAS APARATUR DESA DALAM PENGELOLAAN DANA DESA DI DESA KALIBALANGAN KECAMATAN ABUNG SELATAN KABUPATEN LAMPUNG UTARA

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Penelitian ini dilatarbelakangi oleh indikasi belum optimalnya pemanfaatan beberapa hasil pembangunan desa serta ketidaksesuaian antara perencanaan, pelaksanaan, dan kebutuhan masyarakat dalam pengelolaan dana desa di Desa Kalibalangan. Kondisi tersebut menunjukkan pentingnya kapasitas aparatur desa dalam memahami prosedur, menyusun dokumen, melaksanakan kegiatan, mencatat transaksi, serta menyusun laporan pertanggungjawaban sesuai ketentuan. Tujuan penelitian ini adalah menganalisis kapasitas aparatur desa pada setiap tahapan pengelolaan dana desa serta mengidentifikasi faktor pendukung dan penghambatnya. Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif. Data dikumpulkan melalui wawancara, observasi, dan dokumentasi, kemudian dianalisis melalui reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa kapasitas aparatur desa telah tampak pada tahap perencanaan, pelaksanaan, penatausahaan, serta pelaporan dan pertanggungjawaban melalui pemahaman terhadap alur dokumen, keterampilan administrasi, dan kemampuan menjalankan tugas sesuai prosedur. Namun, kapasitas tersebut belum sepenuhnya merata karena lebih kuat terlihat pada aparatur inti yang terlibat langsung. Faktor pendukung kapasitas aparatur desa meliputi komunikasi antaraparatur, penggunaan Siskeudes, dan pelatihan aparatur desa, sedangkan faktor penghambatnya meliputi keterbatasan sarana dan prasarana, ketidakmerataan pemahaman prosedural, serta kurang memadainya media informasi kepada masyarakat.

Kata kunci: kapasitas aparatur desa, pengelolaan dana desa, pemerintahan desa, administrasi keuangan desa.

ABSTRACT

THE CAPACITY OF VILLAGE APPARATUS IN VILLAGE FUND MANAGEMENT IN KALIBALANGAN VILLAGE, ABUNG SELATAN DISTRICT, NORTH LAMPUNG REGENCY

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This research is motivated by indications that several village development outcomes have not been optimally utilized, along with discrepancies between planning, implementation, and community needs in village fund management in Kalibalangan Village. These conditions highlight the importance of the capacity of village apparatus in understanding procedures, preparing administrative documents, implementing activities, recording transactions, and compiling accountability reports in accordance with applicable regulations. This study aims to analyze the capacity of village apparatus at each stage of village fund management and to identify its supporting and inhibiting factors. This research employs a qualitative approach with a descriptive method. Data were collected through interviews, observation, and documentation, and were analyzed through data reduction, data display, and conclusion drawing. The findings show that the capacity of village apparatus is evident in the stages of planning, implementation, financial administration, reporting, and accountability, particularly through their understanding of document flows, administrative skills, and ability to perform duties in accordance with procedures. However, this capacity has not been evenly distributed, as it is more apparent among core apparatus directly involved in the process. The supporting factors include communication among village apparatus, the use of Siskeudes, and training for village apparatus, while the inhibiting factors include limited facilities and infrastructure, uneven procedural understanding, and inadequate information media for the community.

Keywords: capacity of village apparatus, village fund management, village government, village financial administration.