

Optimalisasi dana desa dalam rangka mewujudkan konsep desa membangun: studi kasus: Desa Cileungsi Kidul, Kecamatan Cileungsi, Kabupaten Bogor = Optimization of village fund in order to establish the concept of the village-to-develop: case study: Cileungsi Kidul Village, Cileungsi Sub-district, Bogor Regency

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Abstrak

Undang-Undang Nomor 6 Tahun 2014 tentang Desa memberikan banyak perubahan kepada desa, salah satunya mengenai kedudukan desa sebagai subjek pembangunan atau yang dikenal dengan konsep Desa Membangun. Dalam rangka memperkuat kedudukan desa sebagai subjek pembangunan dan meningkatkan status desa, Pemerintah melakukan redistribusi ekonomi melalui dana desa. Namun pada pelaksanaannya, dana desa belum mampu memberikan kontribusi dalam peningkatan status desa. Oleh karena itu, Penelitian ini bertujuan untuk menganalisa keterkaitan pengaturan pengelolaan dana desa dalam peraturan perundang-undangan di tingkat pusat dan daerah, pelaksanaan pengelolaan dana desa yang dihadapi oleh Pemerintah Desa Cileungsi Kidul, dan cara untuk mewujudkan konsep Desa Membangun pada Desa Cileungsi Kidul yang didasarkan pada pengelolaan keuangan desa yang optimal. Hasil Penelitian ini menunjukkan bahwa peraturan perundang-undangan mengenai pengelolaan dana desa masih terlalu banyak, rumit, tumpang tindih, dan sering mengalami perubahan yang tidak diiringi dengan sosialisasi yang memadai. Adapun terhadap pelaksanaan pengelolaan dana desa di Desa Cileungsi Kidul belum sepenuhnya sesuai dengan ketentuan peraturan perundang-undangan. Konsep Desa Membangun pada Desa Cileungsi Kidul dapat terwujud apabila Pemerintah, Pemerintah Kabupaten Bogor, dan Pemerintah Desa Cileungsi Kidul memperhatikan keseluruhan tahapan pengelolaan keuangan desa yang diatur dalam peraturan perundang-undangan, terutama rekomendasi kebijakan berupa shopping list yang telah disampaikan oleh Pemerintah. Metode dalam penelitian ini adalah yuridis normatif yang mengkaji rumusan masalah dari sudut pandang peraturan perundang-undangan.

.....Law No. 6 of 2014 concerning Village provides a lot of changes to the village. One of them is the inception of the Village-to-Develop concept which elaborates villages position as the subject of development. In order to strengthen the position of the village as the subject of development and improve the status of the village, the Government carried out economic redistribution through Village Fund. However, Village Fund has not been able to improve the status of the village. Therefore, this research aims to analyze the interrelatedness between the Village Fund management arrangements in the regulatory at the central and regional levels, the implementation of the Village Fund management faced by the Government of Cileungsi Kidul Village, and how to realize the concept of the Village-to-Develop in the Cileungsi Kidul Village, which is based on optimal village financial management. The results of this research indicate that laws and regulations regarding the management of the Village Fund are still too many, complicated, overlapping, and often being changed without the adequate socialization. The implementation of the Village Fund management in Cileungsi Kidul Village has not been thoroughly appropriate with the provisions of the regulatory. The concept of the Village-to-Develop in Cileungsi Kidul Village can be realized if the Central Government, Bogor Regional Government, and Cileungsi Kidul Village Government pay attention to the

whole stages of the village financial management as regulated in the regulatory, especially policy recommendations which is called the shopping lists that have been submitted by the Central Government. This research uses a normative juridical method which reviews the problem formulations from the regulatory viewpoint.