

ABSTRAK

Juhilda umasugi, 2022. Penerapan Permendagri Nomor 20 Tahun 2018 Dalam Pengelolaan APBDes Pada Desa Guaemaadu Kecamatan Jailolo Kabupaten Halmahera Barat. Ketua komisi: Rusman Soleman, Anggota komisi: Asrudin Hormati.

Penelitian ini bertujuan mengetahui: Bagaimana Penerapan Permendagri Nomor 20 Tahun 2018 dalam Pengelolaan APBDes di Desa Guaemaadu Kecamatan Jailolo Kabupaten Halmahera Barat. Menggunakan teknik pengumpulan data melalui proses wawancara yang mendalam. Dan teknik wawancara yang dipakai yaitu non terstruktur yang ditujukan pada enam informan yang sudah memenuhi kualifikasi kriteria. Dengan menggunakan penelitian kualitatif pendekatan deskriptif komparatif dan pendekatan studi kasus. Mendiskripsikan pengelolaan keuangan desa guaemaadu.

Hasil penelitian yang di peroleh adalah pengelolaan keuangan desa. Yang dijalankan di desa guaemaadu telah sesuai Permendagri Nomor 20 Tahun 2018 tentang pengelolaan keuangan desa. Adapun implikasi penelitian sebagai berikut: 1) penatausahaan pengelolaan keuangan desa di desa guaemaadu, oleh bendahara desa peneliti tidak di perhatikan rangkaian buku wajib, dari hasil wawancara selaku bendahara desa terkesan tertutup saat memberikan informasi. 2) Sedangkan pada pelaporan keuangan desa di desa guaemaadu. Hasil penelitian menunjukkan bahwa, pada semester pertama maupun semester kedua sering terdapat keterlambatan dalam pelaporan. 3) pembinaan dan pengawasan pengelolaan keuangan desa di Desa Guaemaadu kurang maksimal.

Kata kunci: Penerapan Permendagri Nomor 20 Tahun 2018, pengelolaan keuangan desa, APBDes

ABSTRACT

Juhilda umasugi, 2022. *Application of Minister of Home Affairs Regulation Number 20 of 2018 in the Management of the APBDes Guaemaadu Village, Jailolo District, West Halmahera Regency. Chairman of the commission: Rusman Soleman, Commission members: Asrudin Hormati.*

This study aims to find out: How the implementation of Permendagri Number 20 of 2018 in the Management of the APBDes in Guaemaadu Village, Jailolo District, West Halmahera Regency. Using data collection techniques through an in-depth interview process. And the interview technique used is non-structured which is aimed at six informants who have met the qualification criteria. Using qualitative research, comparative descriptive approach and case study approach. Describing the financial management of the guaemaadu village.

The research results obtained are village financial management. What is being carried out in the village of Guaemaadu is in accordance with Permendagri number 20 of 2018 concerning village financial management. The implications of the research are as follows: 1) the administration of village financial management in the village of guaemaadu, by the village treasurer the researcher does not show a series of mandatory books, from the results of the interview as the village treasurer it seems closed when providing information. 2) While the village financial reporting in the village of guaemaadu. The results showed that, in the first semester and the second semester there were often delays in reporting. 3) the guidance and supervision of village financial management in Guaemaadu Village is less than optimal.

Keywords: *application of the regulation of the minister of home affairs Number 20 of 2018, village financial management, APBDes*