ABSTRACT

IRWAN PANTU. Management of the Village Income and Expenditure at Lobuto Timur village, Biluhu Sub-district. supervised by WIDYA KURNIATI MOHI as the chairman and JOICE MACHMUD as member.

The objective of research was to determine the Management of the Village Income and Expenditure at Lobuto Timur village, Biluhu Sub-district. The research was a descriptive research with qualitative research approach. The result obtained 1) village income and expenditure budget planning have not running well because the lack of society's participation in attend the annual activities namely Musrenbangdes, 2) village income and expenditure implementation is not maximize because the activities implementation of the activity information board is not installed so that it raises a question mark at the community level in terms of the amount of the cost of the activity and, 3) Supervision of the implementation is also not optimal because the function of the BPD as a partner of the Village Government is not visible.

Keywords: Management, Village IEB, Planning, Implementation, Supervision.

ABSTRAK

IRWAN PANTU. Pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes) di Desa Lobuto Timur Kecamatan Biluhu. Dibimbing oleh WIDYA KURNIATI MOHI sebagai Ketua dan JOICE MACHMUD sebagai anggota.

Penelitian bertujuan untuk mengetahui bagaimana Pengelolaan Anggaran Pendapatan dan Belanja (APBDes) di Desa Lobuto Timur Kecamatan Biluhu Kabupaten Gorontalo. Penelitian ini termasuk dalam jenis penelitian deskriptif dengan pendekatan Penelitian kualitatif. Hasil penelitian berdasarkan temuan penelitian didapatkan bahwa: 1) Perencanaan APBDes yang belum berjalan dengan baik disebabkan kurangnya partisipasi masyarakat dalam menghadiri kegiatan tahunan yakni Musrenbangdes, 2) Pelaksanaan APBDes juga belum maksimal di karenakan setiap pelaksanaan kegiatan tidak di pasang papan informasi kegiatan sehingga menimbulkan tanda Tanya di tingkat masyarakat dalam hal besaran biaya kegiatan tersebut dan, 3) Pengawasan Pelaksanaan APBDes hal ini juga belum maksimal karena fungsi BPD sebagai mitra Pemerintah Desa tidak nampak.

Kata Kunci: Pengelolaan, APBDes, Perencanaan, Pelaksanaan, Pengawasan