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PHENOMENOLOGY STUDY ON IMPLEMENTATION OF VILLAGE FINANCIAL MANAGEMENT IN NAGARI AT BAYANG REGENCY OF PESISIR SELATAN DISTRICT

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ABSTRACT

This study aims to provide comprehensive information that can be used for policy making related to financial management practices of village funds from the planning stage to the implementation. The specific target of this research is to know the phenomenon of village financial management implementation. In this research, the researcher will conduct phenomenological research in Pesisir Selatan Regency as the biggest recipient of village fund in West Sumatera.

The design of this research is qualitative research. The study was conducted on village in Bayang District of Pesisir Selatan Regency. Data collection is done by direct observation, in-depth interview, and documentation method. Data analysis techniques used were phenomenological data analysis, adapted from Stevick, Colaizzi, and Keen.

The results obtained in this research is the process of village financial management in general has been running well, but there are still some obstacles encountered. These constraints include the lack of readiness of government both central and local governments on the financial management of the village. This leads to still have a financial operational rules of the village that have not been running properly. Factors human resources capacity at village government officials are also still needs to be improved. There is also a potential deviation in the management of village finance.

Keywords: *Management, Finance, Funds, Village*

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