

ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan perpajakan pengelolaan alokasi dana desa dalam pemberdayaan masyarakat sirilogui kecamatan siberut utara kabupaten kepulauan mentawai. Populasi dari penelitian ini adalah pemerintah desa dan tokoh-tokoh masyarakat desa sirilogui. Penelitian ini menggunakan jenis penelitian lapangan dengan metode kualitatif, cara yang digunakan dalam penelitian ini yaitu: wawancara, serta dokumentasi. Teknik analisis data yang digunakan dalam penelitian kualitatif mencakup transkrip hasil wawancara, reduksi data, analisis, interpretasi data dan triangulasi.

Hasil penelitian menunjukkan bahwa penerapan perpajakan pengelolaan alokasi dana desa di desa sirilogui sudah di terapkan sesuai dengan aturan dan undang-undang yang berlaku, dan dalam pemberdayaan masyarakat sirilogui sudah cukup baik walaupun belum keseluruhan, dan pemerintah desa berupaya membuat inovasi baru terkait pemberdayaan yang di lakukan di desa Sirilogu demi menggenjotPendapatan Asli Desa (PAD). Pemberdayaan yang diberikan berbagai aspek sesuai potensi yang dimiliki masyarakat, seperti di bidang pertanian, peternakan, sertak perikanan/kelautan.

Kata Kunci: Penerpan Perpajakan, Alokasi Dana Desa (ADD), Pemberdayaan Masyarakat

ABSTRACT

This research aims to determine the application of taxation in the management of village fund allocation in empowering the Sirilogui community, North Siberian sub-district, Mentawai Islands regency. The population of this research is the village government and community leaders in Sirilogui village. This research uses field research with qualitative methods, the methods used in this research are: interviews and documentation. Data analysis techniques used in qualitative research include interview transcripts, data reduction, analysis, data interpretation and triangulation.

The results of the research show that the implementation of taxation in the management of village fund allocation in Sirilogui village has been implemented in accordance with the applicable rules and laws, and the empowerment of the Sirilogui community has been quite good, although not yet complete, and the village government is trying to make new innovations related to the empowerment carried out. In Sirilogu village in order to increase Village Original Income (VOI). Empowerment is provided in various aspects according to the potential of the community, such as in the fields of agriculture, animal husbandry, and fisheries/maritime affairs.

Keywords: Tax Implementation, Village Fund Allocation (ADD), Community Empowerment.