

RINGKASAN

Penelitian ini bertujuan untuk mengetahui dan menganalisis implementasi sumber pendapatan dan belanja desa di *Desa Janggolan* setelah adanya perubahan undang-undang yang mengatur desa secara khusus.

Unit analisis dalam penelitian ini adalah Pemerintah Desa, Badan Permusyawaratan Desa, Lembaga Kemasyarakatan, dan Masyarakat di Desa Kemawi dan Desa Tanggeran, dengan teknik pengumpulan data yaitu data primer dengan melakukan wawancara dan data sekunder yang dilihat dari laporan keuangan kedua desa tersebut.

Hasil penelitian ini menunjukkan bahwa: (1) Sebelum adanya UU Desa, Desa Kemawi dan Desa Tanggeran memiliki pendapatan desa yang sedikit sehingga belanja desa yang dikeluarkan juga sedikit; (2) Setelah adanya UU Desa, Desa Kemawi dan Desa Tanggeran mendapat penambahan pendapatan berupa dana desa sehingga desa semakin mudah untuk mengadakan kegiatan pembangunan dan pemberdayaan masyarakatnya.

Implikasi dari penelitian ini yaitu pendampingan mengenai peraturan keuangan desa setiap adanya perubahan peraturan diperlukan untuk seluruh perangkat sehingga tidak hanya bagian keuangan saja yang memahami mengenai keuangan desa.

Kata Kunci : Pendapatan Desa, Belanja Desa, *Desa Janggolan*, Undang-Undang Desa, Akuntansi Sektor Publik

SUMMARY

The study aims to identify and analyze the implementation sources of village revenue and village expense in Janggolan Village after changes to laws that specifically regulate villages.

The unit of analysis in this research is the Village Government, Village Consultative Institution, Community Institutions, and Communities in Kemawi and Tangerang Villages, with data collection techniques such as primary data by conducting interviews and secondary data seen from the financial reports of the two villages.

The results of this study indicate that: (1) Before the implementation of Village Law, Kemawi Village and Tangerang Village had little village revenue, so that village expense was also out not much; (2) After the implementation of Village Law, Kemawi Village and Tangerang Village received additional revenue in the form of village funds so that the village would be easier to carry out development activities and community empowerment.

This research implies that assistance regarding village financial regulations in every regulation changing is required for all instruments so that not only the finance department understands village finances.

Keywords: *Village Income, Village Expenditure, Janggolan Village, Village Law, Public Sector Accounting*