

ABSTRAK

Penelitian ini berjudul “Peran Pemerintah Desa dalam Pengelolaan Keuangan Desa Berdasarkan Undang-Undang Nomor 6 Tahun 2014 Tentang Desa (Studi di Desa Pringsurat Kecamatan Kajen Kabupaten Pekalongan)”, latar belakang penelitian ini adalah Pasal 75 ayat (1) UU Desa menyatakan kepala desa sebagai pemegang kekuasaan pengelolaan keuangan desa, sehingga terdapat peran kepala desa yang dibantu oleh perangkat desa. Sekretaris desa membantu kepala desa mengelola keuangan desa sebagai koordinator Pelaksana Teknis Pengelolaan Keuangan Desa. Pemerintah Desa Pringsurat yang tidak memiliki pejabat tetap menjadi hal yang menarik mengenai bagaimana Pemerintah Desa Pringsurat mengelola Keuangan Desa Pringsurat. Tujuan penelitian adalah mengetahui peran pemerintah desa dalam mengelola Keuangan Desa Pringsurat dan kendalanya.

Metode pendekatan penelitian ini adalah yuridis normatif. Spesifikasi penelitian adalah deskriptif dengan data sekunder yang disajikan dengan uraian sistematis dan logis, dianalisis secara kualitatif. Penelitian berlokasi di Desa Pringsurat Kecamatan Kajen Kabupaten Pekalongan,.

Hasil penelitian ini diperoleh bahwa Pemerintah Desa Pringsurat berperan sebagai lembaga eksekutif pemegang kekuasaan pengelolaan keuangan desa. Pengelolaan Keuangan Desa menurut Peraturan Menteri Dalam Negeri RI Nomor 113 Tahun 2014 tentang Pengelolaan Keuangan Desa meliputi keseluruhan kegiatan yang meliputi perencanaan, pelaksanaan, penatausahaan, pelaporan, dan pertanggungjawaban keuangan desa. Pemerintah Desa Pringsurat memiliki kebebasan bertindak (*freies ermessen*) untuk mengambil kebijakan agar terwujud *Good Local Governance*.

Kata Kunci : Pemerintah Desa, Pengelolaan Keuangan Desa, *Good Local Governance*.

ABSTRACT

This study, entitled "The Role of Village Government in Financial Management of Rural Based on Law Number 6 of 2014 About the village (Studies in Rural Pringsurat District of Kajen Pekalongan), the background of this research is Article 75 paragraph (1) Act of the village claimed the head of village as the holder of village financial management, so that there is a role of village head assisted by village apparatus. he village secretary helps the village head manage the village finances as the coordinator of the Technical Executive for Village Financial Management.. The government of Pringsurat Village which has no official remains an interesting thing about how the Pringsurat Village Government manages the Pringsurat Village Finance. The purpose of this research is to know the role of village government in managing the Pringsurat Village Finance and its constraints.

The method of this research approach is normative juridical. The research specification is descriptive with secondary data presented with systematic and logical description, analyzed qualitatively. The study is located in Pringsurat Village, Kajen Sub-district, Pekalongan Regency.

The result of this research is obtained that Pringsurat Village Government acts as executive body of power management holder of village finance. Financial management of the village according to Minister Regulation Number. 113 of 2014 concerning Financial Management covers the entire village of activities that include planning, implementation, administration, reporting, and financial accountability village. Pringsurat Village Government has freedom of speech (*freies ermessen*) to take policy to realize Good Local Governance.

Keywords: Village Government, Village Financial Management, Good Local Governance.