

## ABSTRAK

Pemanfaatan anggaran desa secara berkala atau bertahap, perlu dipahami bersama oleh pengelola dana desa. Artinya mereka harus disiplin dalam mentaati aturan main ketika mengelola dana desa. Karena itulah diperlukan pengawasan terkait pengelolaan dana desa yang diselenggarakan oleh kepala desa. Tujuan penelitian ini yaitu mendeskripsikan pengawasan terhadap kepala desa dalam pengelolaan keuangan desa di era Undang-Undang Nomor 6 tahun 2014 tentang Desa

Sasaran utama penelitian ini adalah kepala desa dan perangkat desa pada dua desa di Kecamatan Jeruklegi yaitu Desa Jeruklegi Wetan dan Jeruklegi Kulon. Penelitian ini menggunakan metode kualitatif yaitu prosedur penelitian yang menghasilkan data deskriptif, model interaktif sebagai metode analisisnya.

Hasil penelitian menyimpulkan keberhasilan pengelolaan dana pembangunan desa oleh kepala desa dengan aparatnya perlu didukung dengan pengawasan terpadu dari berbagai elemen masyarakat dan pihak terkait lainnya. Proses pengawasan kepala desa sehubungan dengan kinerjanya dalam pengelolaan keuangan desa sudah dilakukan pengawasan secara langsung oleh masyarakat melalui monitoring pada hasil fisik pembangunan yang telah terealisasi. Optimalisasi pengawasan kepala desa di bidang pengelolaan keuangan desa selain dilakukan melalui pengawasan langsung, juga dilakukan melalui pengawasan tidak langsung. Pengawasan model ini (tidak langsung) dilakukan lebih banyak melalui pembacaan dokumen pertanggungjawaban baik dalam bentuk LPPD maupun LPJ yang dilakukan oleh kepala desa secara periodik. Sistem pengawasan tidak langsung lainnya yaitu dengan cara menelaah laporan aduan masyarakat.

Kata kunci : Pengawasan, Kepala Desa, Keuangan Desa.

## **ABSTRACT**

The periodic or gradual use of the village budget needs to be understood jointly by the village fund manager. This means that they must be disciplined in obeying the rules of the game when managing village funds. Because of this, supervision is needed regarding the management of village funds held by the village head. The purpose of this study is to describe the supervision of village heads in managing village finances in the era of Law Number 6 of 2014 concerning Villages.

The main targets of this study were village heads and village officials in two villages in Jeruklegi District, namely Jeruklegi Wetan and Jeruklegi Kulon Villages. This study uses qualitative methods, namely research procedures that produce descriptive data, interactive models as the method of analysis.

The results of the study concluded that the successful management of village development funds by the village head and his apparatus needs to be supported by integrated supervision from various elements of society and other related parties. The village head's supervisory process related to his performance in managing village finances has been carried out directly by the community through monitoring the results of the physical development that has been realized. Optimizing the supervision of the village head in the field of village financial management is not only carried out through direct supervision, but also through indirect supervision. This model of supervision (indirect) is carried out mostly through reading documents per responsibility both in the form of the LPPD and LPJ which are carried out by the village head periodically. Another indirect monitoring system is by examining reports of public complaints.

Keywords: Supervision, Village Head, Village Finance.