

**PERAN KEPALA DESA DALAM PENGELOLAAN ANGGARAN
PENDAPATAN DAN BELANJA DESA MENURUT UNDANG-UNDANG
NOMOR 6 TAHUN 2014 TENTANG DESA**

(Studi di Desa Cipaku, Kecamatan Mrebet, Purbalingga, Jawa Tengah)

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Abstrak

Pengelolaan keuangan desa merupakan tanggung jawab utama kepala desa, sebagaimana diamanatkan dalam Undang-Undang Nomor 6 Tahun 2014 tentang Desa. Penelitian ini bertujuan untuk mengkaji peran kepala desa dalam pengelolaan dana desa berdasarkan ketentuan dalam Undang-Undang tersebut, serta menganalisis prosedur pengelolaan dana desa yang dilaksanakan sesuai dengan landasan hukum yang berlaku. Metode penelitian yang digunakan adalah empiris dengan pendekatan deskriptif. Teknik pengumpulan data dilakukan melalui purposive sampling guna memperkuat data penelitian.

Berdasarkan hasil penelitian, peran kepala desa dalam pengelolaan anggaran pendapatan dan belanja desa telah dilaksanakan sesuai dengan ketentuan yang diatur dalam Undang-Undang Nomor 6 Tahun 2014 yang dilakukan dengan tahapan perencanaan, penganggaran, pelaksanaan, serta pelaporan pengelolaan dana desa. Dalam pelaksanaan pengelolaan dana desa, masih ditemukan sejumlah kendala yang cukup signifikan dan memerlukan perhatian serius dari berbagai pihak. Salah satu permasalahan utama yang sering muncul adalah kurangnya transparansi dalam setiap tahapan pengelolaan, mulai dari perencanaan, pelaksanaan, hingga pelaporan penggunaan dana desa. Kondisi ini membuka peluang terjadinya penyimpangan atau penyalahgunaan anggaran yang seharusnya digunakan untuk pembangunan dan pemberdayaan masyarakat desa. Selain itu, keterlibatan masyarakat dalam proses pengawasan pun masih tergolong minim. Rendahnya partisipasi warga ini disebabkan oleh berbagai faktor, antara lain kurangnya sosialisasi mengenai hak dan peran masyarakat dalam pengelolaan dana desa.

Kata kunci: Peran Kepala Desa, Anggaran Desa, Transparansi

THE ROLE OF THE VILLAGE HEAD IN THE MANAGEMENT OF THE VILLAGE BUDGET (APBDES) UNDER LAW NO. 6 OF 2014 ON VILLAGES

(A Study in Cipaku Village, Mrebet Subdistrict, Purbalingga, Central Java)

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Abstract

The management of village finances is the primary responsibility of the village head, as mandated by Law Number 6 of 2014 concerning Villages. This research aims to examine the role of the village head in the management of village funds in accordance with the provisions stipulated in the aforementioned Law, as well as to analyze the procedures of village fund management as implemented based on the applicable legal framework. The research employs an empirical legal method with a descriptive approach. Data collection techniques were conducted using purposive sampling to enhance the strength and reliability of the research data.

Based on the research findings, the role of the village head in managing the Village Revenue and Expenditure Budget (APBDes) has been carried out in accordance with the provisions set forth in Law Number 6 of 2014. The management process follows a series of stages, namely planning, budgeting, implementation, and reporting. However, the implementation of village fund management still encounters several significant challenges that require serious attention from various stakeholders. One of the main recurring issues is the lack of transparency throughout each stage of the management process, ranging from planning and execution to the reporting of fund utilization. This lack of transparency opens the door to potential irregularities or misappropriation of funds, which are intended to be utilized for the development and empowerment of the village community. In addition, the level of community involvement in monitoring and oversight remains relatively low. This limited participation can be attributed to several factors, including insufficient dissemination of information regarding the rights and roles of the community in the management of village funds, as well as the persistence of patron-client dynamics between village authorities and local residents. These issues underscore the need for increased public awareness, stronger governance frameworks, and active community participation to ensure that the management of village funds adheres to the principles of transparency, accountability, and legal compliance.

Keywords: Role of Village Head, Village Budget, Transparenc