

ABSTRAK

Penelitian ini menganalisis pengelolaan dana desa dan Anggaran Pendapatan dan Belanja Desa (APBDes) di Desa Kladi, Kecamatan Cerme, Kabupaten Bondowoso berdasarkan Undang-Undang Nomor 6 Tahun 2014 tentang Desa. Secara yuridis empiris, pengelolaan dana desa harus melibatkan masyarakat dan dilakukan secara transparan dan akuntabel. Namun, hasil penelitian menunjukkan bahwa pengelolaan dana desa di Desa Kladi belum optimal karena menghadapi beberapa kendala, seperti adanya perubahan kebijakan, letak geografis desa yang kurang menguntungkan, sumber daya manusia yang belum memadai, dan anggaran yang belum mencukupi. Akibatnya, pembangunan infrastruktur seperti perbaikan jalan dan penyediaan air bersih belum terlaksana dengan baik. Penelitian ini menyimpulkan bahwa diperlukan optimalisasi pengelolaan dana desa dan APBDes di Desa Kladi sesuai dengan regulasi yang berlaku. Apabila pengelolaan dana desa tidak dilakukan secara transparan dan tidak dipertanggungjawabkan kepada Badan Permusyawaratan Desa (BPD) dan masyarakat, maka kepala desa dapat dikenai sanksi administratif hingga pemberhentian sesuai dengan Undang-Undang Nomor 6 Tahun 2014.

Kata Kunci: pengelolaan; anggaran; desa

ABSTRACT

This research analyzes the management of village funds and the Village Revenue and Expenditure Budget (APBDes) in Kladi Village, Cermee District, Bondowoso Regency based on Law Number 6 of 2014 concerning Villages. From an empirical juridical perspective, village fund management must involve the community and be carried out in a transparent and accountable manner. However, the research results show that the management of village funds in Kladi Village is not optimal because it faces several obstacles such as policy changes, unsupportive geographical location of the village, inadequate human resources, and insufficient budget. As a result, infrastructure development such as road repairs and clean water provision have not been carried out properly. This research concludes the need to optimize the management of village funds and APBDes in Kladi Village in accordance with applicable regulations. If the management of village funds is not carried out transparently and is not accountable to the Village Consultative Body (BPD) and the community, the village head may be subject to administrative sanctions up to dismissal in accordance with Law Number 6 of 2014.

Keywords: management ; budget ; village