

INTISARI

Penelitian ini bertujuan untuk mengetahui proses pengelolaan keuangan desa, serta faktor yang mempengaruhi pelaksanaan pengelolaan keuangan desa di Desa Diwak Kecamatan Bergas Kabupaten Semarang. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan pendekatan studi kasus. Hasil penelitian menunjukkan pelaksanaan pengelolaan keuangan desa dalam menunjang pembangunan dan pemberdayaan masyarakat desa di desa Diwak. Tahapan pengelolaan keuangan desa di desa Diwak meliputi tahap perencanaan, pelaksanaan, hingga pertanggungjawaban. Jumlah anggaran yang dikelola pemerintah desa Diwak melalui Anggaran Pendapatan dan Belanja Desa Diwak tahun 2020 adalah sebesar Rp 1.585.239.437,00. Dari total jumlah anggaran tersebut, sebanyak Rp 841.221.500,00 dialokasikan untuk bidang pembangunan dan bidang pemberdayaan masyarakat desa. Faktor yang mempengaruhi pengelolaan keuangan desa di desa Diwak diantaranya adalah kapasitas aparat desa, pemanfaatan teknologi informasi, serta peran kecamatan dalam pembinaan dan pengawasan pengelolaan keuangan desa.

Kata Kunci : Pengelolaan Keuangan Desa, Pembangunan, Pemberdayaan

ABSTRACT

This research aims to determine the process of village financial management, and the factors that influence the implementation of village financial management in Diwak Village, Bergas Sub-district, Semarang Regency. The research method used is descriptive qualitative with a case study approach. The results showed that the implementation of village financial management in supporting the development and empowerment of rural communities in Diwak village. The stages of village financial management in Diwak village include the planning, implementation, and accountability stages. The total budget managed by the Diwak village government through the 2020 Diwak Village Revenue and Expenditure Budget is Rp. 1,585,239,437.00. Of the total amount of the budget, as much as Rp. 841,221,500, 00 was allocated for the development sector and the village community empowerment sector. Factors that affect village financial management in Diwak village include the capacity of village officials, utilization of information technology, and the role of sub-districts in fostering and supervising village financial management.

Keywords : *Village Financial Management, Development, Empowerment*