

## ABSTRAK

### PELAKSANAAN PENGELOLAAN BANTUAN DANA DESA BERDASARKAN UNDANG-UNDANG NOMOR 6 TAHUN 2014 TENTANG DESA (Studi Di Desa Tembung Kecamatan Percut Sei Tuan Kabupaten Deli Serdang)

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Dana desa dikelola secara tertib, taat pada ketentuan peraturan perundang-undangan, efisien, ekonomis, efektif, transparan, dan bertanggung jawab dengan memperhatikan rasa keadilan dan kepatutan serta mengutamakan kepentingan masyarakat setempat.

Berdasarkan hal tersebut, maka permasalahan dalam tesis ini adalah bagaimana pengaturan hukum pengelolaan keuangan desa dan bantuan dana desa berdasarkan Undang-Undang Nomor 6 Tahun 2014, bagaimana pelaksanaan pengelolaan keuangan desa dan bantuan dana desa di Desa Tembung Kecamatan Percut Sei Tuan Kabupaten Deli Serdang, bagaimana hambatan dalam pelaksanaan pengelolaan keuangan desa dan bantuan dana desa dan bagaimana upaya untuk mengatasi masalah tersebut.

Penulisan ini menggunakan metode telaah pustaka (*library research*) untuk mentelaah data sekunder yang berkaitan dengan permasalahan dan penelitian lapangan dengan melakukan wawancara dan data dianalisa secara kualitatif.

Berdasarkan penelitian dapat disimpulkan bahwa pengaturan pengelolaan keuangan desa dan bantuan dana desa diatur dalam Undang-Undang Nomor 6 Tahun 2014 dan Peraturan Pemerintah Nomor 60 Tahun 2014 dipergunakan dalam pembangunan fisik, pemberdayaan masyarakat sudah berjalan sesuai dengan perencanaan yang di musyawarahkan dengan Badan Permusawaratan Desa (BPD). Pelaksanaan pengelolaan keuangan desa dan bantuan dana desa di Desa Tembung Kecamatan Percut Sei Tuan Kabupaten Deli Serdang tahun anggaran 2023 sebesar Rp. 767.170.000,00 (tujuh ratus enam puluh tujuh juta seratus tujuh puluh ribu rupiah) untuk melaksanakan pembangunan desa yang diprioritaskan dalam pemeliharaan sarana dan prasarana kesejahteraan masyarakat. Hambatan dalam pelaksanaan pengelolaan keuangan desa dan bantuan dana adalah kualitas sumber daya aparatur yang umumnya masih rendah dan kurang mengerti terhadap tupoksinya sebagai perangkat pemerintah Desa, rendahnya kemampuan perencanaan ditingkat desa, sarana dan prasarana penunjang operasional administrasi pemerintah masih sangat terbatas, Desa.

**Kata Kunci : Pelaksanaan, Pengelolaan, Dana Desa.**

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**ABSTRACT**

**IMPLEMENTATION OF VILLAGE FUND AID MANAGEMENT BASED  
ON LAW NUMBER 6 2014 CONCERNING VILLAGES  
(Study in Tembung Village, Percut Sei Tuan District, Deli Serdang  
Regency)**

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*Village funds are managed in an orderly manner, in compliance with statutory provisions, efficiently, economically, effectively, transparently and responsibly by paying attention to a sense of justice and propriety and prioritizing the interests of local communities.*

*Based on this, the problem in this thesis is how to regulate the legal management of village finances and village fund assistance based on Law Number 6 of 2014, how to implement village financial management and village fund assistance in Tembung Village, Percut Sei Tuan District, Deli Serdang Regency, how obstacles in implementing village financial management and village fund assistance and how to overcome these problems.*

*This writing uses the library research method to examine secondary data related to problems and field research by conducting interviews and analyzing the data qualitatively.*

*Based on the research, it can be concluded that the arrangements for village financial management and village fund assistance are regulated in Law Number 6 of 2014 and Government Regulation Number 60 of 2014 for use in physical development, community empowerment have been running in accordance with plans discussed with the Village Consultative Body (BPD). Implementation of village financial management and village fund assistance in Tembung Village, Percut Sei Tuan District, Deli Serdang Regency for the 2023 fiscal year amounting to IDR. 767,170,000.00 (seven hundred sixty-seven million one hundred and seventy thousand rupiah) to carry out village development with priority in maintaining community welfare facilities and infrastructure. Obstacles in the implementation of village financial management and financial assistance are the quality of apparatus resources which are generally still low and lack of understanding of their duties as Village government officials, low planning capacity at the village level, facilities and infrastructure supporting operational government administration are still very limited, Village.*

**Keywords: Implementation, Management, Village Funds.**

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