

**KONFLIK PERAN PERANGKAT DESA TERHADAP PENGELOLAAN
KEUANGAN DESA : MENGUAK KESADARAN PARA AKTOR
(SEBUAH STUDI FENOMENOLOGIS)**

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ABSTRAK

Penelitian ini bertujuan untuk mengungkap konflik peran perangkat desa terhadap pengelolaan keuangan desa. Peneliti lebih terfokus pada peran perangkat desa pada pengelolaan keuangan yang dimulai dari tahap perencanaan, tahap pelaksanaan, tahap penatausahaan, tahap pelaporan, dan tahap pertanggungjawaban dalam era UU Nomor 6 Tahun 2014, untuk mengetahui kesadaran perangkat desa tentang terjadinya konflik peran. Penelitian ini menggunakan pendekatan kualitatif, dengan metode fenomenologi. Metode pengumpulan data yang digunakan adalah wawancara tidak terstruktur, observasi, dan studi dokumentasi.

Kesimpulan penelitian ini adalah adanya konflik peran yang dirasakan perangkat desa sehingga berpengaruh pada peran perangkat desa yang tidak sesuai dalam pengelolaan keuangan desa, diantaranya ; (1) perencanaan di desa "Hitam Putih" belum optimal; (2) perencanaan "Apa Kata" Kepala Desa; (3) Ambiguitas peran yang dirasakan oleh Sekretaris desa; (4) Operator Desa "menjadi" Bendahara Desa, penyusunan APBDesa dikerjakan Operator; (5) Kepala Desa berperan sebagai Bendahara Desa; (6) penatausahaan "tidak perlu" Bendahara Desa, penyusunan penatausahaan dikerjakan Operator Desa; (7) Kepala desa menutupi kesalahan Sekretaris Desa dengan menggantikan perannya; (8) peran Operator Desa "Hanya Tukang Input", tanpa tau nominal hanya menyamakan pelaporan dengan anggaran awal; (9) Laporan pertanggungjawaban dikerjakan Operator Desa; (10) BPD tidak difungsikan, hanya tukang tanda tangan; (11) Kepala Desa, merasa "tidak perlu" adanya pelaporan pada BPD;

Kata Kunci : Konflik Peran, Perangkat Desa, Pengelolaan Keuangan Desa.

**ROLE CONFLICTS OF VILLAGE STAFFS TOWARDS THE VILLAGE'S
FINANCE MANAGEMENT : TREATING AWARENESS THE ACTOR
(A PHENOMENOLOGY STUDY)**

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ABSTRACT

This research aims to reveal role conflicts of village staffs towards the village's finance management. This study focused on the roles of village staffs in finance management, in which starting from planning stage, implementation stage, administration stage, report stage, and responsibility stage which is officially stamped in UU Nomor 6 Tahun 2014, to find out the village staffs awareness about the occurrence of role conflicts. This study used qualitative research method. The paradigm of this study use interpretive approach with phenomenology method. The data collection methods used in this study are interview unstructured, observation, and documentation.

The result of this research is the existence of role conflict that is felt by village's staff until it influences on the role of village's staff that is not appropriate within village's finance management which follow; (1) the planning in village "black white" is still not optimal; (2) the planning of "what the word" the head of village; (3) the role of ambiguity that is felt by the secretary's village; (4) village's operator "become" village's treasure, the compiling of village's APBD is realized by operator; (5) the head of village roles as village's treasure; (6) administrator "is must not" village treasure, the arrangement of administration is done by village's operator (7) the head of village covers the mistake of village's treasure by changing the role; (8) the role of village's operator that "just input labor, without knowing the nominal and it just compare the report with first calculation; (9) the report of responbility is done by village's operator; (10) BPD is merely function as "a signature person" (11) The head of village, feels "not necessary" by the existence by the report in BPD.

Keywords: *Role Conflicts, Village Staffs, Village's Finance Management*