**ABSTRAK**

Penulis tertarik untuk melakukan penelitian tentang Efektivitas Penatausahaan Keuangan Desa di Desa Tenjolaut Kecamatan Cikalongwetan Kabupaten Bandung Barat Provinsi Jawa Barat. Karena penatausahaan keuangan desa, merupakan suatu kunci keberhasilan dari kegiatan-kegiatan yang ada di Desa dan lebih jauh lagi bagi suksesnya kegiatan beserta program-program pemerintah daerah maupun pusat. Dimana desa posisinya berada paling dasar, sehingga menjadi suatu pondasi dalam struktur pemerintahan di Indonesia.

Penelitian ini bertujuan untuk mendeskripsikan efektivitas penatausahaan keuangan desa di Desa Tenjolaut. Serta untuk mengetahui dan menganalisa mengenai apa saja yang menjadi faktor penghambat dan permasalahan yang di hadapi oleh pemerintah desa Tenjolaut beserta upaya apa saja yang dilakukan oleh pemerintah desa tenjolaut dalam meningkatkan kualitas dari efektivitas penatausahaan keuangan desa di desa tenjolaut untuk dapat memberikan pelayanan yang baik kepada masyarakat.

Penelitian ini dilaksanakan di Desa Tenjolaut Kecamatan Cikalongwetan Kabupaten Bandung Barat dengan menggunakan metode penelitian deskriptif dengan pendekatan induktif. Data dan informasi dikumpulkan melalui teknik wawancara, dokumentasi dan observasi. Sedangkan teknik analisa data dilakukan dengan reduksi data, penyajian data dan menarik kesimpulan terhadap permasalahan yang ada dalam penelitian.

Berdasarkan hasil penelitian dari pengolahan data tersebut maka penulis menyimpulkan bahwa Efektivitas Penatausahaan Keuangan Desa Di Desa Tenjolaut Kecamatan Cikalongwetan telah dilaksanakan dengan baik walaupun dalam pelaksanaannya belum optimal, karena masih terdapat beberapa hambatan dalam proses pelaksanaan penatausahaan keuangan desa tersebut masih diperlukan upaya dari berbagai pihak serta peran serta dari masyarakat dalam pelaksanaan penatausahaan keuangan desa ini, demi terbentuknya penatausahaan keuangan desa yang baik.

Kata kunci : Efektivitas, Penatausahaan, Keuangan, Keuangan Desa

**ABSTRACT**

The author is interested to conduct research on the Effectiveness of Village Financial Administration in the Tenjolaut Village Cikalongwetan District West Bandung Regency West Java Province. Due to the administration of village finance, it is a key to the success of existing activities in the village and furthermore for the success of the activities along with local and central government programs. Where the village position is the most basic, so that becomes a foundation in the structure of government in Indonesia.

This study aims to describe the effectiveness of village financial administration in Tenjolaut Village. As well as to know and analyze about what are the obstacles and problems faced by the Tenjolaut village government and what efforts are done by the government of the village of Tenjolaut in improving the quality of the effectiveness of village financial administration in Tenjolaut village to be able to provide good service to the community .

This research was conducted in Tenjolaut Village, Cikalongwetan District, West Bandung Regency using descriptive research method with inductive approach. Data and information are collected through interview techniques, documentation and observation. While the data analysis technique is done by data reduction, presentation of data and draw conclusions to the problems that exist in the research.

Based on the results of research from the data processing, the authors concluded that the Effectiveness of Village Financial Administration In Tenjolaut Village Cikalongwetan District has been well implemented although in its implementation has not been optimal, because there are still some problem in the process of implementing the village financial administration is still needed efforts from various parties and roles as well as from the community in the implementation of this village financial administration, for the establishment of good village financial administration.

Keywords: Effectiveness, Administration, Finance, Village Finance