

ABSTRAK

AKUNTABILITAS PENGELOLAAN ALOKASI DANA DESA (ADD)

(Studi Kasus di Desa Ngkiong Dora, Kecamatan Poco Ranaka,
Kabupaten Manggarai Timur)

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2021

Pada tahun 2021, Desa Ngkiong Dora mendapatkan Alokasi Dana Desa (ADD) yang bersumber dari APBD sebesar Rp.332. 257.940,00. ADD yang telah disalurkan ke setiap desa diharapkan dapat dikelola secara transparan dan akuntabel demi kepentingan masyarakat. Penelitian ini bertujuan untuk mendeskripsikan dan menganalisis Akuntabilitas ADD menurut Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa di Desa Ngkiong Dora, Kecamatan Poco Ranaka Timur, Kabupaten Manggarai Timur.

Penelitian ini menggunakan metode deskriptif-kualitatif. Subjek penelitian ini terdiri dari Sekretaris Desa dan Kaur Keuangan serta Sekretaris Badan Permusyawaratan Desa Ngkiong Dora. Dalam penelitian ini, analisis data dilakukan dengan tiga cara, yaitu: reduksi data, penyajian data, dan penarikan kesimpulan/verifikasi data.

Hasil penelitian menunjukkan bahwa secara umum pengelolaan ADD di Desa Ngkiong Dora sudah akuntabel dan sesuai dengan anjuran Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa. *Pertama*, perencanaan ADD dilakukan melalui mekanisme musyawarah desa penetapan RKPDes dan APBDes. *Kedua*, pelaksanaan ADD dilakukan dengan membentuk Tim Pelaksana Kegiatan (TPK). *Ketiga*, penatausahaan desa ADD dilakukan dengan mencatat seluruh penerimaan dan pengeluaran di Buku Kas Umum. *Keempat*, pelaporan ADD dilakukan dengan membuat dokumen Laporan Pertanggungjawaban. *Kelima*, pertanggungjawaban ADD dilakukan dengan membuat Laporan Pertanggungjawaban dan Surat Pertanggungjawaban.

Kata kunci: Akuntabilitas, Alokasi Dana Desa (ADD).

ABSTRACT

VILLAGE FUND ALLOCATION MANAGEMENT ACCOUNTABILITY

(Case Study in Ngkiong Dora Village, East Poco Ranaka District,
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In 2021, Ngkiong Dora Village was received a Village Fund Allocation (VFA) sourced from the APBD in the amount of Rp.332.257.940,00. VFA that have been distributed to each village is expected can be managed transparently and accountably for the benefit of the community. This study aims to describe and analyze VFA Accountability according to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management in Ngkiong Dora Village, East Poco Ranaka District, East Manggarai Regency.

This study used descriptive qualitative method. The subjects of this study consisting of the Village Secretary, Head of Financial Affair, and the Secretary of the Ngkiong Dora Village Consultative Body. In this study, data analysis was carried out in three ways, namely: data reduction, data presentation, and conclusion drawing/data verification.

The results showed that in general the management of the VFA in Ngkiong Dora Village was accountable and in accordance with the recommendation of the Minister of Home Affairs Regulation of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management. *First*, VFA planning is carried out through the village deliberation mechanism to determine the RKPDes and APBDes. *Second*, the implementation of VFA is carried out by forming an Activity Implementation Team (AIT). *Third*, VFA administration is carried out by recording all receipts and expenses in the General Cash Book. *Fourth*, VFA reporting is carried out by making an Accountability Report document. *Fifth*, VFA accountability is carried out by making an Accountability Report and Letter of Accountability.

Keywords: Accountability, Village Fund Allocation (VFA).