

ABSTRAK

AKUNTABILITAS PEMERINTAH DESA DALAM MENYALURKAN BANTUAN LANGSUNG TUNAI DANA DESA (BLT-DD)

(Studi Kasus di Desa Kenebibi, Kecamatan Kakuluk Mesak, Kabupaten Belu,
Provinsi Nusa Tenggara Timur)

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Penelitian ini bertujuan untuk mengetahui akuntabilitas pemerintah desa dalam menyalurkan bantuan langsung tunai dana desa di Desa Kenebibi, Kecamatan Kakuluk Mesak, Kabupaten Belu, Provinsi Nusa Tenggara Timur. Akuntabilitas dibutuhkan sebagai bentuk pertanggungjawaban pemerintah desa kepada masyarakat dalam mengelola dana bantuan langsung tunai desa di Desa Kenebibi.

Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan studi kasus. Data diperoleh dengan metode wawancara dan dokumentasi. Responden penelitian ini adalah kepala desa, staf keuangan, ketua badan permusyawaratan desa, ketua rukun tetangga, dan masyarakat penerima bantuan langsung tunai desa.

Kesimpulan penelitian menunjukkan bahwa akuntabilitas pemerintah desa dalam penyaluran bantuan langsung tunai dana desa di Desa Kenebibi telah sesuai dengan Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Nomor 14 Tahun 2020, Instruksi Menteri Dalam Negeri Nomor 3 Tahun 2020, Petunjuk Praktis Pengelolaan Bantuan Langsung Tunai Dana Desa dan Pedoman Pendataan Bantuan Langsung Tunai Dana Desa (BLT-DD). Hal ini ditunjukkan dengan adanya proses pendataan, proses penyaluran, proses pelaporan dan proses pengawasan yang dilakukan oleh pemerintah desa Kenebibi dalam menyalurkan bantuan langsung tunai dana desa kepada masyarakat.

Kata Kunci: Akuntabilitas, Pemerintah Desa, BLT-DD

ABSTRACT

**VILLAGE GOVERNMENT ACCOUNTABILITY IN DISTRIBUTING
VILLAGE CASH ASSISTANCE (BLT-DD)**

(Case Study in Kenebibi Village, Kakuluk Mesak District, Belu District, East
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This study aims to determine the accountability of the village government in distributing direct cash assistance to village funds in Kenebibi Village, Kakuluk Mesak District, Belu Regency, East Nusa Tenggara Province. Accountability is needed as a form of village government accountability to the community in managing village cash direct assistance funds in Kenebibi Village.

This study uses a qualitative research method with a case study approach. The data are obtained by interview and documentation methods. The respondents of the research are village heads, financial officers, heads of village consultative bodies, heads of neighborhood associations, and communities who received direct village cash assistance.

The conclusions of the study indicated that the accountability of the village government in distributing direct cash assistance to village funds in Kenebibi Village is in accordance with the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 14 of 2020, Minister of Home Affairs Instruction Number 3 of 2020, Practical Guide to Aid Management Direct Village Fund Cash and Data Collection Guidelines for Village Fund Direct Cash Assistance (BLT-DD). This was demonstrated by the existence of a data collection process, distribution process, reporting process and monitoring process carried out by the Kenebibi village government in distributing village cash direct assistance to the community.

Keyword: Accountability, Village Government, BLT-DD.