

ABSTRAK

Pengelolaan Keuangan Desa adalah keseluruhan kegiatan yang meliputi perencanaan, pelaksanaan, penatausahaan, pelaporan, dan pertanggungjawaban keuangan Desa. Salah satu bentuk Pengelolaan Keuangan Desa adalah dalam pelaksanaan Alokasi Dana Desa. Penulisan skripsi ini bertujuan untuk mengetahui proses Pengelolaan Alokasi Dana Desa di Desa Mekar Utama Kecamatan Kendawangan Kabupaten Ketapang. Hasil penelitian menemukan bahwa transparansi pengelolaan ADD sudah sesuai dengan indikator transparansi, ketidakterbukaan tentang proses kegiatan pengelolaan ADD. Tahap perencanaan pengelolaan ADD pada desa Mekar Utama pada penerapannya sudah teralokasi dan berpedoman pada Permendagri Nomor 113 Tahun 2014. Hal ini dibuktikan dengan Raperbedes APBDes yang dimusyawarahkan antara Kepala Desa dengan BPD. Tahap pelaksanaan pengelolaan ADD pada desa telah akuntabel dan berpedoman pada Permendagri Nomor 113 Tahun 2014. Tahap pelaporan dan pertanggungjawaban pengelolaan ADD pada desa telah menggunakan format laporan pertanggungjawaban realisasi dan sudah berpedoman pada Permendagri Nomor 113 Tahun 2014 yaitu desa telah melaporkan laporan realisasi semester I dan II, serta laporan pertanggungjawaban realisasi pelaksanaan APBDes di akhir tahun anggaran.

Faktor penghambat dalam pengelolaan ADD adalah keterbatasan SDM Desa, yaitu rendahnya pendidikan para pelaksana ADD, sehingga pemahaman pelaksana mengenai ADD masih kurang, dan Sikap pelaksana yang kurang responnya para pelaksana ADD yang menganggap pengelolaan ADD adalah sebuah pengelolaan ADD rutin belaka. Faktor penghambat lainnya adalah masih rendahnya partisipasi masyarakat, yaitu masyarakat cenderung apatis terhadap perencanaan dan pelaksanaan dari pengalokasian dana desa di Desa Mekar Utama, masyarakat cenderung apatis dengan pelaksanaan pembangunan. Karena kondisi jalan desa masih banyak yang rusak, sehingga menimbulkan kekecewaan untuk beberapa kalangan masyarakat di desa. Rekomendasi adalah dilakukan *monitoring* dan evaluasi secara berkelanjutan untuk memperbaiki kinerja disemua sisi, baik fisik, teknis, maupun administrasi (pertanggungjawaban) secara transparansi dan perlunya Pendamping Desa baik dari pemerintah pusat/daerah agar proses transparansi bisa berjalan dengan baik.

Kata Kunci : Transparansi, Akuntabilitas, Partisipasi, Efisien, Efektif .

ABSTRACT

Village Financial Management is all activities that include planning, implementation, administration, reporting, and accountability of Village finances. One form of Village Financial Management is in the implementation of Village Fund Allocation. This study aimed to find out the process of Village Fund Allocation (ADD) Management in Mekar Utama Village, Kendawangan District, Ketapang Regency. The results of the study found that the transparency of ADD management was in accordance with the indicators of transparency which was not being open about the process of ADD management activities. The planning stage of ADD management in Mekar Utama village in its implementation had been allocated and guided by the Minister of Home Affairs Regulation Number 113 of 2014. This was proven by the Raperbedes APBDes which was discussed between the Village Head and the BPD. The implementation stage of ADD management in the village has been accountable and guided by the Minister of Home Affairs Regulation Number 113 of 2014. The reporting and accountability stage of ADD management in the village had used the realization accountability report format and had been guided by the Minister of Home Affairs Regulation Number 113 of 2014, specifically, the village had reported the realization report for the first and second semesters, as well as accountability reports on the realization of APBDes implementation at the end of the fiscal year.

The inhibiting factors in the ADD management were the limitations of village human resources, specifically the low education of ADD implementers so that the implementers' understanding of ADD was still lacking, and the attitude of the implementers who were less responsive because the ADD implementers who considered ADD management was a mere routine. Another inhibiting factor was the low level of community participation, specifically, the community tended to be apathetic towards the planning and implementation of the village funds allocation in Mekar Utama Village and the community tended to be apathetic toward the implementation of development. Because the condition of the village roads was still damaged, causing disappointment for some people in the village. The researcher suggests that *monitoring* and evaluation should be conducted to improve performance on all sides, both physically, technically, and administratively (responsibility) in a transparent manner, and the need for Village Facilitators from both the central/regional government so that the transparency process can run well.

Keywords: Transparency, Accountability, Participation, Efficient, Effective.

