



INTISARI

Pelaksanaan Dana Desa yang telah berjalan selama 10 tahun, telah memberikan banyak dampak dalam prosesnya. Baik kemajuan maupun permasalahan, salahsatunya korupsi yang tidak hanya terjadi pada desa administratif tapi juga desa adat. Sehingga perlu dilihat kembali akuntabilitas pelaksanaannya, guna meningkatkan kepercayaan masyarakat.

Maka penelitian ini bertujuan untuk memberikan gambaran pelaksanaan dana desa pada desa adat di Kabupaten Maluku Tenggara. Dan melihat bagaimana peran adat dalam pengelolaan dana desa. Melalui pertanggung jawaban secara Vertikal dan Horizontal.

Penelitian ini menggunakan konsep akuntabilitas Koplér dengan 5 indikator, yaitu transparansi, controllability, liability, responsiveness, dan responsibility. Dan konsep legal pluralism oleh John Griffiths. Data dikumpulkan melalui wawancara pada desa adat dari 5 Kecamatan di Pulau Kei Kecil.

Hasil Penelitian menunjukan bahwa akuntabilitas terah berjalan sesuai dengan aturan, namun dalam pelaksanaannya masih belum berjalan seduai prosedur yang seharusnya. Karena masih lemahnya SDM, dan keterlambatan pencairan dana. Sementara untuk pengaruh adat terhadap pengelolaan dana desa masih lemah karena secara administrasi desa adat di Kabupaten Maluku Tenggara masih belum memiliki kekuatan hukum dari Undang Undang. Tapi pelaksanaan pelaporan dan pertanggung jawaban dilaksanakan sesuai dengan aturan desa administratif. Oleh karena itu, penelitian ini merekomendasikan penguatan SDM Perangkat Desa dan penyelesaian administrasi pengajuan desa adat di Kabupaten Maluku Tenggara.

Kata Kunci : Desa Adat, Dana Desa, Akuntabilitas



The implementation of the Village Fund, which has been running for 10 years, has had numerous impacts. Both progress and problems have been identified, one of which is corruption, which occurs not only in administrative villages but also in indigenous villages. Therefore, accountability for its implementation is necessary to bolster public trust.

Therefore, this study aims to provide an overview of the implementation of the Village Fund in indigenous villages in Southeast Maluku Regency and examine the role of traditional customs in managing village funds through vertical and horizontal accountability.

This study uses Koplér's accountability concept with five indicators: transparency, controllability, liability, responsiveness, and responsibility, and the concept of legal pluralism by John Griffiths. Data were collected through interviews in indigenous villages across five sub-districts on Kei Kecil Island.

The results indicate that accountability is currently running according to regulations, but its implementation still does not follow proper procedures due to weak human resources and delays in fund disbursement. Meanwhile, the influence of customary law on village fund management remains weak because, administratively, indigenous villages in Southeast Maluku Regency do not yet have the legal force of law. However, reporting and accountability are carried out in accordance with administrative village regulations. Therefore, this study recommends strengthening human resources for village officials and completing administrative processes for submitting customary village applications in Southeast Maluku Regency.

Keywords: Indigenous Villages, Village Funds, Accountability