

ABSTRAK

PENGELOLAAN ASET DESA DALAM MENOPANG PENDAPATAN ASLI DESA (PADes) (Studi Pada Desa Margototo Kecamatan Metro Kibang Kabupaten Lampung Timur)

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Desa Margototo memiliki beberapa aset desa potensial yang seharusnya dapat memberikan suntikan dana dari pengelolaan aset desa tersebut sehingga mampu menopang Pendapatan Asli Desa (PADes). Namun dalam laporan keuangan Desa Margototo pada tahun 2022 menunjukkan bahwa pendapatan desa dari pengelolaan aset desa masih jauh dari yang diharapkan. Tujuan penelitian ini adalah untuk mengetahui bagaimana pengelolaan aset Desa dalam menopang Pendapatan Asli Desa (PADes) Desa Margototo Kecamatan Metro Kibang Kabupaten Lampung Timur.

Metode penelitian ini menggunakan tipe penelitian deskriptif kualitatif. Pengumpulan data dari penelitian ini berasal dari wawancara, observasi, dokumentasi. Penelitian ini menggunakan teori Pengelolaan Aset Desa dari Sutaryono dengan indikator : fungsional, kepastian hukum, keterbukaan, efisiensi, akuntabilitas, dan kepastian nilai.

Hasil penelitian ini menunjukkan bahwa pelaksanaan pengelolaan aset desa di Desa Margototo secara umum masih belum ideal. Hal ini dikarenakan dari enam indikator pengelolaan aset desa hanya ada satu indikator yang ideal yaitu indikator efisiensi, lalu tiga indikator lain seperti fungsional, kepastian hukum, dan kepastian nilai cukup ideal, sedangkan indikator keterbukaan dan akuntabilitas tidak ideal. Buntut dari tidak idealnya pengelolaan aset desa mengakibatkan kegiatan pengelolaan aset desa masih belum dapat menopang Pendapatan Desa Margototo.

Kata Kunci : Pengelolaan Aset Desa, Pendapatan Desa, Kekayaan Desa.

ABSTRACT

VILLAGE ASSET MANAGEMENT IN SUPPORTING ORIGINAL VILLAGE INCOME (PADes) (Study in Margototo Village, Metro Kibang District, Regency East Lampung)

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Margototo Village has several potential village assets which should be able to provide an injection of funds from the management of these village assets so that they can support Village Original Income (PADes). However, the financial report for Margototo Village in 2022 shows that village income from managing village assets is still far from expectations. The aim of this research is to find out how Village assets are managed in supporting Village Original Income (PADes) in Margototo Village, Metro Kibang District, East Lampung Regency. This research method uses a qualitative descriptive research type. Data collection from this research comes from interviews, observation, documentation. This research uses Sutaryono's Village Asset Management theory with indicators: functional, legal certainty, openness, efficiency, accountability and value certainty. The results of this research indicate that the implementation of village asset management in Margototo Village is generally still not ideal. This is because of the six indicators for village asset management, there is only one ideal indicator, namely the efficiency indicator, then the other three indicators such as functional, legal certainty and value certainty are quite ideal, while the openness and accountability indicators are not ideal. The aftermath of the non-ideal management of village assets has resulted in village asset management activities still not being able to support Margototo Village Income.

Keywords : Village Asset Management, Village Income, Village Wealth.