ABSTRACT

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SPP (Simpan Pinjam Perempuan) is one of PNPM Mandiri Perdesaan’s (Program Nasional Pemberdayaan Masyarakat) activities which has been organized since 2007 in sub district of Ngronggot, Nganjuk. UPK rolls the fund to another group after being returned to UPK, so it is categorized as rolling fund. Because of that, accountancy control of the plan, implementation, and outcome of the activity is important for maintaining SPP’s existence.

The goal this research are executed by UPK evaluation accounting controlling SPP programs have been done by UPK Kecamatan Ngronggot. This study uses descriptive qualitative method to in sub district of Ngonggot since 2009 until 2013. The researcher collects the data by interviewing the chief of BKAD, the secretary and chief of UPK, and “Kenanga” group of SPP, also using the parameter of PNPM’s operational technical guidance. Furthermore, the researcher compares between the field collecting which uses interactive analysis model and the theory.

The result of this study shows that activities SPP allocation from APBN and APBD which can be called as Bantuan Langsung Masyarakat (BLM) and self-supporting from the society is to defray all of PNPM’s activities. The fund is maximal 25%. Since 2009 until 2013 allocation BLM for SPP program fluctuation have been balance from APBN and APBD. taken from the allocation for SPP the accountancy control has been applied well generally, although 7 from 107 groups of SPP still have financial burden, and it reaches until Rp 146.878.000 in April, 2015. Also, in reporting the total of rolling a fund user in 2009-2012 is found the problem of outcome controlling, whereas the applied of operational technical guidance is generally appropriate with the controlling of SPP’s plan, implementation, and outcome.