

## INTISARI

Tujuan penelitian ini adalah untuk mengetahui penerapan prinsip Transparansi dan Akuntabilitas Pemerintah Desa dalam Pengelolaan Alokasi Dana Desa meliputi kegiatan perencanaan, pelaksanaan, pelaporan dan pertanggungjawaban ADD.

Metode penelitian yang digunakan adalah metode kualitatif dengan pendekatan deskriptif. Narasumber terdiri dari Kepala Desa, Sekretaris Desa, Bendahara Desa, Wakil Ketua BPD, dan Perwakilan Masyarakat. Teknik pengumpulan data menggunakan wawancara dan documenter. Teknik analisis data dimulai dari mengorganisir data, penyederhanaan data, proses analisis data dan hasil interpretasi.

Hasil penelitian ini menunjukkan bahwa pemerintah Desa Bomo Kecamatan Rogojampi Kabupaten Banyuwangi telah melaksanakan prinsip-prinsip transparansi dan akuntabilitas pada pengelolaan Alokasi Dana Desa (ADD). Perencanaan dan pelaksanaan Alokasi Dana Desa telah menerapkan prinsip transparansi dan akuntabilitas. Sedangkan Pertanggungjawaban ADD secara fisik sudah menunjukkan pelaksanaan yang transparan dan akuntabel, namun dari sisi administrasi masih diperlukan adanya perbaikan sehingga perlu pembinaan lebih lanjut, karena belum sepenuhnya sesuai dengan ketentuan peraturan perundang undangan.

Kata Kunci: Alokasi Dana Desa (ADD), Transparansi dan Akuntabilitas

## ABSTRACT

This research is aimed to find out the implementation of Transparency and Accountability principles of District / Village Government in the management of Village Fund Allocation which includes activities i.e.: planning, implementation, report and responsibility of Village Allocation Fund.

The research method has been carried out by using qualitative method and descriptive approach. The informant consists of village head, village secretary, village treasury, vice chairman of BPD, and representative of the community. The data collection technique has been conducted by using interview and documentary. The data analysis technique has been started by organizing the data, simplifying the data, processing the data analysis, and interpreting the result.

The result of the research shows that the village government of Bomo Village Rogojampi District of Banyuwangi has implemented the transparency and accountability principles in the management of Village Fund Allocation (ADD). The implementation and the planning of village fund allocation has implemented the transparency and accountability principles. Meanwhile, the responsibility of village allocation fund physically has shown the transparent and accountable implementation, but from the administration point of view some improvements are needed for further development, because it has not completely complied with requirements of laws and regulations.

Keywords: Village Fund Allocation (ADD), Transparency, and Accountability.

