

## **ABSTRAK**

Penelitian ini memfokuskan pada penerapan prinsip akuntabilitas dalam pengelolaan Alokasi Dana Desa. Penelitian ini diharapkan dapat bermanfaat bagi Pemerintah Kabupaten Sampang, khususnya desa Masaran Kecamatan Banyuates dalam upaya meningkatkan akuntabilitas pengelolaan Alokasi Dana Desa.

Penelitian ini dilakukan di desa Masaran, sebagai lokasi pelaksanaan Alokasi Dana Desa. Penelitian ini dilakukan dengan wawancara dan pengamatan secara langsung. Penelitian ini menggunakan metode deskriptif kualitatif dengan sumber data sekunder dan teknik pengumpulan data dilakukan dengan dokumentasi.

Hasil penelitian ini menunjukkan bahwa untuk perencanaan dan pelaksanaan kegiatan Alokasi Dana Desa, sudah menampakkan adanya pengelolaan yang akuntebel dan transparan. Sedangkan dalam pertanggungjawaban dan pelaporan dilihat dari hasil fisik sudah dilakukan secara akuntebel dan transparan, namun masih kurang dalam pelaporan dan administrasinya belum sesuai dengan ketentuan yang ada sehingga masih memerlukan pendampingan dari aparat Pemerintah Daerah secara berkelanjutan.

Kata Kunci : Alokasi Dana Desa, Akuntebel, Transparan

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This research focuses on the application of accountability principle in the management of Village Fund Allocation. This research is expected to be useful for local government in Sampang, especially in Masaran village Banyuates district in an effort to improve accountability management of Village Fund Allocation.

This research was conducted in Masaran village, as the location of the implementation of the Village Fund Allocation. This research was conducted by interview and direct observation. This research used descriptive qualitative method with secondary data source, while data collection technique conducted by documentation.

The result of this research show that planning and implementation of Village Allocation Fund in Masaran village already indicates accountable management and fund transparency. While in the accountability report if only seen from the physical result, it also has been accountable and transparent, however there are deficiencies in reporting yet. The administrative system also has not been in accordance with the national goverment policy, with the result that Village Allocation Fund management still needs sustainable assistance by local government.

**Keywords:** Village Fund Allocation, Transparency, Accountability