

## ABSTRACT

This research was conducted to determine the extent of transparency and accountability in the management of Village Fund Allocations at the planning, implementation, and administration, reporting, and accountability stages in accordance with Jember Regent Regulation No. 38 Year 2021.

This study uses a qualitative method. The sampling technique was carried out using primary data and secondary data, data collection techniques were carried out using documentation and interviews.

The results showed that the management of the Village Fund Allocation in Semboro Village was good and in accordance with the Regent's Regulation No.38 of 2021. The effectiveness and efficiency of the management of the Village Fund Allocation in Semboro Village was appropriate. At the implementation stage, it is carried out by the implementing team in an orderly manner and according to standards. At the reporting stage, the Village Head has reported the realization of the use of the budget to the Regional Government, the Village Consultative Body, and the community.

Keywords: Accountability, Transparency, Village Fund Allocation



## ABSTRAK

Penelitian ini dilakukan untuk mengetahui sejauh mana transparansi dan akuntabilitas pengelolaan Alokasi Dana Desa pada tahap perencanaan, pelaksanaan, dan penatausahaan, pelaporan, dan pertanggungjawaban sesuai dengan Peraturan Bupati Jember No. 38 Tahun 2021.

Penelitian ini menggunakan metode kualitatif. Teknik pengambilan sampel dilakukan dengan menggunakan data primer dan data sekunder, teknik pengumpulan data dilakukan dengan menggunakan dokumentasi dan wawancara.

Hasil penelitian menunjukkan bahwa pengelolaan Alokasi Dana Desa di Desa Semboro sudah baik dan sesuai dengan Peraturan Bupati No.38 Tahun 2021. Pada efektivitas dan efisiensi pengelolaan Alokasi Dana Desa di Desa Semboro sudah sesuai. Pada tahap pelaksanaan dilakukan oleh tim pelaksana dengan berjalan tertib dan sesuai standart. Pada tahap pelaporan Kepala Desa sudah melaporkan realisasi penggunaan anggaran kepada Pemerintah Daerah, Badan Musyawarah Desa, dan masyarakat.

Kata Kunci: Akuntabilitas, Transparansi, Alokasi Dana Desa

