

ABSTRAK

Penelitian ini dilakukan terkait dengan pengelolaan Alokasi Dana Desa Tahun 2016 di Desa Tugusari Kecamatan Bangsalsari Kabupaten Jember. Penelitian ini bertujuan untuk mengetahui seberapa jauh penerapan prinsip-prinsip transparansi dan akuntabilitas Kepala Desa dalam pengelolaan APBDes di Desa Tugusari Kecamatan Bangsalsari Kabupaten Jember pada Alokasi Dana Desa (ADD) melalui kegiatan yang meliputi: Perencanaan, Pelaksanaan, Pelaporan, dan Pertanggungjawaban. Metode penelitian yang digunakan adalah deskriptif dengan pendekatan kualitatif. Narasumber dalam penelitian ini terdiri dari beberapa narasumber antara lain Kepala Desa, Tim Pengelola ADD Desa Tugusari, Wakil Ketua BPD (Badan Permusyawaratan Desa) dan Perwakilan Masyarakat. Teknik pengumpulan data yang digunakan berupa wawancara, observasi, dan analisis dokumentasi. Teknik analisis data dilakukan dengan mengorganisir data, penyederhanaan data, proses analisis data dan hasil interpretasi. Hasil penelitian ini menunjukkan bahwa Kepala Desa di Desa Tugusari Kecamatan Bangsalsari Kabupaten Jember telah melaksanakan prinsip-prinsip transparansi dan akuntabilitas pada pengelolaan APBDes tahun anggaran 2016. Secara umum transparansi dan akuntabilitas di Desa Tugusari Kecamatan Bangsalsari Kabupaten Jember sudah berjalan dengan baik, walaupun masih ada beberapa kelemahan yang masih harus diperbaiki.

Kata kunci : Anggaran Pendapatan dan Belanja Desa (APBDes), Alokasi Dana Desa (ADD), Transparansi dan Akuntabilitas.

ABSTRACT

This research is done associated with of management Alokasi Dana Desa year 2016 at the village of Tugusari Sub-District of Bangsalsari District of Jember. This research is meant to find out how far the implementation of transparency and accountability principles of village chief in managing the Village Budget (APDes) at the village of Tugusari Sub- District of Bangsalsari District of Jember in the Village Allocation Fund (ADD) through the activities i.e.: the planning, the implementation, the reporting, and the responsibility. The descriptive which is done by using the qualitative approach is used as the research method. The informants of this research are the village chief, the management team of Village Allocation Fund of Tugusari village, Vice Chairman of Village Consultative Agency (BPD) and Community Representatives. The data collection technique has been done by conducting interview, observation, and documentation analysis. The data analysis technique has been done by organizing the data, simplifying of data, data analysis process and the result of interpretation. The result of the research shows that the village chief of Tugusari village Sub-District of Bangsalsari District of Jember has carried out the transparency and accountability principles to the management of Village Budget (APBDes) in 2016 budget's year. Generally, the transparency and accountability principles at the village of Tugusari Sub-District of Bangsalsari District of Jember has been running well, even though there are some weaknesses which need to be improved. suitable with the existing provisions.

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