

**AKUNTABILITAS PENGELOLAAN ALOKASI DANA DESA DI DESA  
CIPAGALO KECAMATAN BOJONGSOANG KABUPATEN BANDUNG  
TAHUN 2019**

**ABSTRAK**

Penelitian ini dilatarbelakangi dengan permasalahan kurangnya akuntabilitas Pemerintah Desa Cipagalo dalam mengelola Alokasi Dana Desa (ADD). Penelitian ini bertujuan untuk mendeskripsikan akuntabilitas pengelolaan Alokasi Dana Desa (ADD) menggunakan teori akuntabilitas Hopwood dan Tomkins dan menganalisis kendala apa saja yang terjadi dalam pengelolaan Alokasi Dana Desa (ADD). Metode penelitian yang digunakan deskriptif kualitatif dengan metode pengumpulan data wawancara, dokumentasi, dan observasi. Hasil penelitian menunjukkan bahwa kedisiplinan kinerja aparat desa, peran aparat desa, pelaporan dan pertanggungjawaban yang dilakukan Pemerintah Desa Cipagalo belum dilaksanakan dengan baik. Pemerintah Desa Cipagalo mengalami kendala mengenai keterbatasan sumber daya aparat, cuaca yang tidak terduga, peran dari masyarakat dan pemerintah. Hal tersebut menunjukkan bahwa pengelolaan Alokasi Dana Desa (ADD) di Desa Cipagalo belum akuntabel.

Kata kunci : Akuntabilitas, Pengelolaan Alokasi Dana Desa (ADD), Pemerintah Desa

**ACCOUNTABILITY OF VILLAGE FUND ALLOCATION  
MANAGEMENT IN CIPAGALO VILLAGE, BOJONGSOANG DISTRICT,  
BANDUNG REGENCY IN 2019**

**Abstract**

This research is motivated by the problem of the lack of accountability of the Cipagalo village government in managing the allocation of village funds. This study aims to describe the accountability of village fund allocation management using Hopwood and Tomkins accountability theory and analyze what obstacles occur in the management of village fund allocations. The research method used is descriptive qualitative with interview, documentation, and observation data collection methods. The results showed that the performance discipline of village officials, the role of village officials, reporting and accountability by the Cipagalo village government had not been implemented properly. The Cipagalo Village Government experienced problems regarding limited personnel resources, unpredictable weather, the role of the community and the government. This shows that the management of village fund allocations in Cipagalo Village is not yet accountable.

**Keywords:** Accountability, Village Fund Allocation Management, Village Government