*Absstrack*

Management Allocation of Village funds form one of source of accettance village fform funds balance that provide by government area of district or city to the village and used for finance development activities village which cover 30% organizers government village 70% infrastructure development village and empowerment public. Village is given authority to manage management allocation of village so intenal administration in need accountability according to principle efektiv, efesien and acountabel.

Aim management allocation of village funds is to know how far the implementation management ADD for description management of village funds that onsist three stages that is stages planning, reporting and accountability so expected research this could provide benefits forgovernment village in allocation ADD to fit with applicable that apply.

Search result show that stages planning, reporting and accountability management ADD not yet efektiv and efisieen or accountable. This matter not free for some obstacles that is unwell optimality socialization, participation public and (BPD) always team implementers activities village compile in reporting accountability ADD.

ABSTRAK

PengelolanAlokasi Dana Desamerupakanpengelolaan Dana Desasalahsatusumberpeenerimaandesamerupakan dana perimbangan yang di berikanolehpemerintah Daerahkabupatenataukotakepadadesadan di gunakanuntukmembiayaikeegiatanpembangunandesa yang meliputi 30% penyelenggaraanpemerintahandesadan 70% pembangunaninfrastrukturdesadanpemberdayaanmasyarakat. DesadiberikankewenanganuntukmengelolapengelolaanAlokasi Dana Desasehinggadalampelaksanaanyadipelukanpertanggungjawabansesuaidenganprinsipefektiv,efesiendanakuntabel.

TujuanpengelolaanAlokasi Dana Desaadalahuntukmengetahuiseberapajauhpelaksanaanpengelolaan ADD denganmendeskripsikanpengelolaan Dana Desa yang terdiridaritigatahapanyaitutahapperencanaanpelaporandanpertanggungjawabansehinggadiharapkanpenelitianinidapatmemberikanmanfaatbagipemerintahdesadalammengelola ADD agar sesuaidenganperaturanperundan-undangan yang berlaku.

Hasilpenelitianmenunjukanbahwabaikperencanaan, pelaporandanpertanggungjawabaanpengelolaan ADD belumefektivdanefesiensertaakuntabel. Hal initidaklepasdaribeberapakendalayaitukurangoptimalnyasosialisasi, rendahnyapartisipasimasyarakatserta (BPD)selakutimpelaksanakegiatanDesadalammenyusunlaporanpertanggungjawaban ADD.