

**Analisis Penerapan Prinsip Akuntabilitas Pada Bumdes Lumbung  
Makmur (Studi Kasus Pada Desa Genteng Wetan Kecamatan  
Genteng Kabupaten Banyuwangi)**  
Pembimbing (1 orang)

ABSTRACT

This study is to determine the application of the accountability principle applied in Lumbung Makmur BUMDes by using descriptive qualitative methods which were carried out by direct observations in the field, namely at the Lumbung Makmur BUMDes office. The research instrument used was through documentation, observation, interviews, and literature study by collecting every document needed in the research and then analyzing the data. The data analysis technique is compiling and recording the results of the data obtained from interviews, so that it can provide conclusions regarding the implementation of BUMDes financial management in accordance with the accountability principle in village regulation policies. The results of the study show that the financial management carried out by BUMDes is still simple. Planning is done by holding a meeting to form a Budget Draft. Implementation is carried out using a receipt as proof of disbursement of funds. The records made are still of a general nature. Accountability is carried out by providing a report to the Village Consultative Body, as well as sending a soft file to the Village Ministry. The accountability of all BUMDes activities is carried out by holding meetings at village meetings which are held once a year.

Keyword: Accountability, BUMDes, Village