

## ABSTRAK

### **ANALISIS PENERAPAN ASAS TRANSPARANSI DAN AKUNTABILITAS DALAM PENYALURAN BANTUAN LANGSUNG TUNAI DANA DESA (BLT-DD) PADA MASA PANDEMI COVID-19 (Studi Kasus di Desa Karanglo, Kecamatan Polanharjo, Kabupaten Klaten)**

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Penelitian ini bertujuan untuk mengetahui penerapan asas transparansi dan akuntabilitas dalam penyaluran bantuan langsung tunai dana desa (BLT-DD) pada masa pandemi covid-19 di Desa Karanglo, Kecamatan Polanharjo, Kabupaten Klaten. Penelitian ini merupakan penelitian kualitatif dengan pendekatan deskriptif menggunakan studi kasus di Desa Karanglo, Kecamatan Polanharjo, Kabupaten Klaten.

Responden penelitian ini yaitu Sekretaris Desa dan masyarakat penerima BLT-DD, *draft* wawancara yang digunakan untuk mencari data yaitu disusun berdasarkan Instruksi Mendagri Nomor 3 Tahun 2020. Teknik pengumpulan data yang digunakan yaitu wawancara, observasi dan dokumentasi. Dengan menggunakan teknik analisis data berupa reduksi data, penyajian data, dan penarikan kesimpulan/verifikasi.

Kesimpulan dari penelitian ini menunjukkan bahwa penerapan asas transparansi dan akuntabilitas dalam penyaluran bantuan langsung tunai dana desa (BLT-DD) di Desa Karanglo sudah sesuai dengan indikator dalam Instruksi Mendagri No 3 Tahun 2020. Ditunjukkan bahwa Desa Karanglo sudah melakukan verifikasi dan validasi data kemudian menyebarluaskan daftar penerima BLT-DD tersebut, dan pemerintah Desa Karanglo setiap satu bulan sekali setelah penyaluran akan melaporkan hasil penyaluran kepada pihak Inspektorat dan Kantor Pelayanan Perbendaharaan Negara.

Kata kunci: Transparansi dan Akuntabilitas, Bantuan Langsung Tunai Dana Desa

**ABSTRACT**

**ANALYSIS OF THE IMPLEMENTATION OF TRANSPARENCY AND  
ACCOUNTABILITY IN DISTRIBUTION OF DIRECT CASH  
ASSISTANCE VILLAGE FUNDS (BLT-DD) DURING COVID-19  
PANDEMIC  
( Case Study: Karanglo Village, Polanharjo District, Klaten Regency )**

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This study aimed to determine of the application of transparency and accountability in the distribution in distribution of direct cash assistance village funds (BLT-DD) during covid-19 pandemic in Karanglo Village, Polanharjo District, Klaten Regency. This is a qualitative research with a descriptive approach using a case study in Karanglo Village, Polanharjo District, Klaten Regency.

The respondents of this study were the Village Secretary and the community who received the BLT-DD, the interview draft used to find data was compiled based on the Instruction of the Minister of Home Affairs Number 3 of 2020. The data collection techniques used are interviews, observation and documentation. The data analysis techniques used in this research is in the form of data reduction, data presentation, and drawing conclusion/verification.

This study shows that the application of transparency and accountability in distribution of village cash direct assistance (BLT-DD) in Karanglo Village is accordance with the indicators in the Instruction of The Minister of Home Affairs No 3 of 2020. It was shown that Karanglo Village had verified and validated the data and then disseminated the list of BLT-DD recipients, and Karanglo Village government once a month after distribution would report the distribution results to the Inspector and State Treasury Service Office.

**Keywords:** Transparency and Accountability, Direct Cash Assistance From Village Funds