

## ABSTRAK

**PENERAPAN PRINSIP TRANSPARANSI  
DAN PRINSIP AKUNTABILITAS  
PENGELOLAAN ALOKASI DANA DESA (ADD)**  
(Studi Kasus di Desa Ori, Kecamatan Kuwarasan, Kabupaten Kebumen)

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Penelitian ini bertujuan untuk menganalisa penerapan prinsip transparansi dan prinsip akuntabilitas pengelolaan alokasi dana desa (ADD) dalam tahap perencanaan, pelaksanaan, pelaporan dan pertanggungjawaban. Penelitian ini dilakukan di Desa Ori, Kecamatan Kuwarasan, Kabupaten Kebumen.

Penelitian ini adalah penelitian kualitatif dengan pendekatan deskriptif menggunakan metode studi kasus. Teknik pengumpulan data yang digunakan yaitu wawancara dan dokumentasi. Dengan menggunakan teknik analisis data yaitu reduksi data, penyajian data, dan penarikan kesimpulan.

Kesimpulan dari penelitian ini menunjukkan penerapan prinsip transparansi dan prinsip akuntabilitas pengelolaan alokasi dana desa sudah diterapkan oleh pemerintah Desa Ori. Hal ini sesuai dengan Pemendagri no 20 tahun 2018. Ditunjukkan bahwa pemerintah Desa Ori dalam tahap perencanaan, pelaksanaan, dan pelaporan pertanggungjawaban alokasi dana desa telah bertanggungjawab membuat laporan mengenai hasil perencanaan, laporan realisasi pelaksana kegiatan dan laporan pertanggungjawaban. Keterbukaan akses informasi yang telah disusun disampaikan melalui penyampaian langsung pada saat musyawarah, *banner* yang dipasang dipapan informasi, dan *website*.

Kata Kunci: alokasi dana desa, prinsip transparansi, prinsip akuntabilitas

**ABSTRACT**

**THE IMPLEMENTATION OF TRANSPARENCY  
AND ACCOUNTABILITY PRINCIPLES  
IN THE MANAGEMENT OF VILLAGE FUND ALLOCATION**  
(Case Studies in Ori Village, Kuwarasan District, Kebumen Regency)

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*This study aimed to analyze the implementation of transparency and accountability principles in the management of village fund allocation that was described in the planning, implementation, and reporting stages. The study was conducted in Ori, Kuwarasan, Kebumen.*

*This study was conducted qualitatively with a descriptive analysis approach using a case study method. The data collection techniques were interview and documentation. For data analysis techniques were reducing data, presenting data, and drawing conclusion.*

*The result of this study showed that the implementation of the principle of transparency and the principle of accountability in managing the allocation of village funds had been applied by Ori's village government. It was in accordance with the Ministry of Home Affairs no20 of 2018. The accountability principle was described in the planning, implementation, and reporting stages. Ori's village government was responsible for making reports that were described on the results of planning, reports on the realization of implementing activities, and accountability reports. The transparency was seen in the open access to the information. It had been conveyed through direct submissions during deliberation, banners posted on information boards, and websites.*

*Keyword: village fund management, transparency principles, accountability principles.*