

RINGKASAN

Desa Karanglewas Kidul merupakan desa yang terletak di Kecamatan Kaaranglewas, Kabupaten Banyumas. Permasalahan umum yang terjadi adalah realokasi penggunaan Dana Desa di tahun 2020 menyebabkan banyak kegiatan atau program dihapuskan. Hal ini terjadi karena adanya pandemi COVID-19 yang mengharuskan Pemerintah Desa mengalokasikan Dana Desa untuk bidang penanggulangan bencana, darurat dan mendesak desa yaitu untuk menangani dan menanggulangi dampak dari pandemi COVID-19. Berdasarkan uraian di atas maka penulis tertarik untuk melakukan penelitian lebih dalam tentang tata kelola Dana Desa pada masa pandemi dan Post Pandemi COVID-19 di Desa Karanglewas Kidul, Kecamatan Karanglewas, Kabupaten Banyumas.

Penelitian ini bertujuan untuk mendeskripsikan perbandingan tata kelola Dana Desa pada Masa Pandemi dan setelah Pandemi. Ruang lingkup penelitian ini meliputi: perencanaan Dana Desa di masa pandemi COVID-19 dan Post Pandemi, pelaksanaan Dana Desa di masa pandemi COVID-19 dan Post Pandemi, penatausahaan Dana Desa di masa pandemi COVID-19 dan Post Pandemi, pelaporan dan pertanggungjawaban Dana Desa di masa pandemi COVID-19 dan Post Pandemi.

Metode yang digunakan dalam penelitian ini adalah metode kualitatif deskriptif dengan pendekatan secara mendalam dengan para informan. Pengumpulan data yang digunakan adalah wawancara, observasi, dan Studi dokumen dengan penentuan informan *purposive sampling*. Teknik analisis data pada penelitian ini menggunakan model analisis dari Miles, Huberman, & Saldana (2014) yaitu *Data Collection, Data Condensation, Data Display, dan Conclusion Drawing & Verification*. Hasil penelitian ini menunjukkan bahwa Dalam pelaksanaan tata kelola dana desa di Desa telah sesuai dengan perundang-undangan yang berlaku yaitu Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 tentang pengelolaan keuangan desa. pengelolaan Dana Desa Tahun anggaran 2021 Pada masa Pandemi COVID-19 dan Tahun anggaran 2023 pada masa Post Pandemi COVID-19 tidak mengalami perubahan yang signifikan, pengelolaan yang di lakukan sama, namun yang membedakan adalah prioritas dari penggunaan dana desa yang menjadi acuan dalam merumuskan Rencana kerja pemerintah. Dalam pelaksanaan pengelolaan keuangan desa banyak mengalami hambatan namun pemerintah desa mampu mengatasinya.

Kesimpulan dari penelitian ini menunjukkan bahwa Pemerintah Desa dalam pengelolaan dana desa sudah cukup baik, Namun perlu lebih memperhatikan apa yang benar-benar di butuhkan oleh masyarakat desa sesuai dengan kebutuhan dan kepentingan terutama masyarakat bersama. Penelitian ini dapat digunakan oleh pemerintah desa untuk evaluasi dalam mengelola dana desa, terutama harus memperhatikan setiap perubahan regulasi yang ada, kebutuhan masyarakat, partisipasi masyarakat, menerapkan sistem pengelolaan yang transparan, akuntabel, serta membuat laporan pertanggungjawaban secara tepat.

Kata Kunci : Tata Kelola Dana Desa, Keuangan Desa, COVID-19, Anggaran Sektor Publik

SUMMARY

Karanglewas Kidul is a village located in Karanglewas District, Banyumas Regency. A common problem that occurs is the reallocation of the use of Village Funds in 2020 causing many activities or programs to be abolished. This happened because of the COVID-19 pandemic which required the Village Government to allocate Village Funds for disaster, emergency and urgent village management, namely to handle and overcome the impact of the COVID-19 pandemic. Based on the description above, the author is interested in conducting deeper research on Village Fund governance during the COVID-19 pandemic and post-pandemic in Karanglewas Kidul Village, Karanglewas District, Banyumas Regency.

This research aims to describe the comparison of Village Fund governance during the Pandemic and after the Pandemic. The scope of this research includes: Village Fund planning during the COVID-19 pandemic and Post Pandemic, implementation of Village Funds during the COVID-19 pandemic and Post Pandemic, administration of Village Funds during the COVID-19 pandemic and Post Pandemic, reporting and accountability for Village Funds during the COVID-19 pandemic and Post Pandemic.

The method used in this research is a descriptive qualitative method with an in-depth approach to the informants. Data collection used was interviews, observation, and document study with purposive sampling of informants. The data analysis technique in this research uses the analysis model from Miles, Huberman, & Saldana (2014), namely Data Collection, Data Condensation, Data Display, and Conclusion Drawing & Verification. The results of this research show that the implementation of village fund management in the village is in accordance with applicable legislation, namely Minister of Home Affairs Regulation Number 20 of 2018 concerning village financial management. Management of Village Funds for the 2021 fiscal year during the COVID-19 Pandemic and the 2023 fiscal year during the Post COVID-19 Pandemic period did not experience significant changes, the management carried out is the same, but what is different is the priority of the use of village funds which is used as a reference in formulating the Plan government work. In implementing village financial management, there are many obstacles, but the village government is able to overcome them.

The conclusion of this research shows that the Village Government in managing village funds is quite good, however it needs to pay more attention to what the village community really needs in accordance with the needs and interests, especially of the community. This research can be used by village governments for evaluation in managing village funds, especially paying attention to any changes to existing regulations, community needs, community participation, implementing a transparent, accountable management system, and making appropriate accountability reports.

Keywords : Village Fund Management, Village Finance, COVID-19, Public Sector Budget