

## Abstrak

Penelitian ini berfokus pada pengelolaan Dana Desa di Desa Pagedangan, Kecamatan Pagedangan, Kabupaten Tangerang tahun 2021 khususnya mengenai pengelolaan Dana Desa pada masa pandemi Covid-19. Pandemi Covid-19 memiliki pengaruh yang besar dalam segala aspek desa terutama kesehatan dan perekonomian desa. Pada tahun 2021 pemerintah Indonesia mengeluarkan kebijakan mengenai pengelolaan Dana Desa Tahun 2021. Kebijakan ini difokuskan untuk penanggulangan pandemi Covid-19 beserta dengan perubahan postur anggaran tahun 2021. Tujuan dari penelitian ini adalah untuk meninjau perubahan APBDes Desa Pagedangan pada masa pandemi Covid-19, meninjau kesesuaian antara proses pengelolaan Dana Desa dengan peraturan yang berlaku, serta mengetahui realisasi atas anggaran Dana Desa di Desa Pagedangan tahun 2021. Metode penelitian yang digunakan dalam penelitian ini adalah metode kualitatif dengan menganalisis dokumen sumber dan melakukan wawancara dengan narasumber. Data yang digunakan berupa dokumen anggaran Desa Pagedangan serta hasil wawancara dengan perangkat desa. Berdasarkan hasil penelitian, ditemukan bahwa APBDes di Desa Pagedangan tidak mengalami perubahan besar dari APBDes tahun sebelumnya. Pengelolaan Dana Desa di Desa Pagedangan telah sesuai dengan peraturan yang berlaku yakni Peraturan Menteri Desa dan Pembangunan Daerah Tertinggal, dan Transmigrasi Nomor 13 Tahun 2020. Realisasi atas Dana Desa di Desa Pagedangan 99,8% sesuai dengan alokasi anggaran yang telah dibuat.

**Kata Kunci:** Covid-19, Dana Desa, APBDes, Perubahan Anggaran, Prioritas, Penggunaan

## Abstract

*This study focuses on the management of Village Funds in Pagedangan Village, Pagedangan District, Tangerang Regency in 2021, especially regarding the management of Village Funds during the Covid-19 pandemic. The Covid-19 pandemic has had a major impact on all aspects of the village, especially the health and economy of the village. In 2021 the Indonesian government issued a policy regarding the management of the 2021 Village Fund. This policy is focused on overcoming the Covid-19 pandemic along with changes in the 2021 budget posture. The purpose of this research is to review the changes in the Village Budget of Pagedangan Village during the Covid-19 pandemic, review the suitability of the Village Fund management process with applicable regulations, as well as knowing the realization of the Village Fund budget in Pagedangan Village in 2021. The research method used in this study is a qualitative method by analyzing source documents and conducting interviews with resource persons. The data used are in the form of Pagedangan Village budget documents and the results of interviews with village officials. Based on the results of the study, it was found that the APBDes in Pagedangan Village did not experience major changes from the APBDes of the previous year. The management of Village Funds in Pagedangan Village is in accordance with applicable regulations, namely the Regulation of the Minister of Villages and Development of Disadvantaged Regions and Transmigration Number 13 of 2020. The realization of Village Funds in Pagedangan Village is 99.8% in accordance with the budget allocation that has been made.*

**Keywords:** Covid-19, Village Funds, APBDes, Budget Changes, Priorities, Usage