

Abstrak

Penelitian ini berfokus pada proses pengelolaan Dana Desa pada masa pandemi di Desa Sukoreno, Kecamatan Sentolo, Kabupaten Kulon Progo pada Tahun 2021. Tujuan dari penelitian ini untuk meninjau kesesuaian proses pengelolaan Dana Desa yang terdiri dari beberapa rangkaian diantaranya terkait dengan pengalokasian serta penyaluran, penggunaan, pelaporan, dan pemantauan serta evaluasi Dana Desa tahun anggaran 2021 di Pemerintah Desa Sukoreno terhadap Undang-Undang, peraturan, dan ketentuan yang berlaku selama pandemi Covid-19. Metode pengumpulan data yang digunakan berupa metode studi kepustakaan, wawancara kepada perangkat Desa Sukoreno, serta observasi dengan mendatangi langsung Kantor Desa Sukoreno dan mengunjungi beberapa objek dari hasil penggunaan Dana Desa. Hasil penelitian menunjukkan bahwa proses pengalokasian dan penyaluran, penggunaan, pelaporan, serta pemantauan dan evaluasi Dana Desa pada Pemerintah Desa Sukoreno telah sesuai dengan prioritas pada masa pandemi sebagaimana yang telah diatur dalam Undang-Undang, peraturan, dan ketentuan yang berlaku. Walaupun sempat mengalami lima kali perubahan anggaran karena perubahan kebijakan untuk menyesuaikan dengan kondisi, pengelolaan Dana Desa di Desa Sukoreno dapat dikatakan efektif dengan rasio efektifitas sebesar 94,48%.

Kata kunci: Dana Desa, Pandemi Covid-19, Pengalokasian serta Penyaluran, Penggunaan, Pelaporan, dan Pemantauan serta Evaluasi.

Abstract

This research focuses on the process of managing Village Funds during the pandemic in Sukoreno Village, Sentolo District, Kulon Progo Regency in 2021. The purpose of this study is to review the suitability of the Village Fund management process which consists of several series of which are related to the allocation and distribution, use, reporting, and monitoring and evaluation of the Village Fund for the 2021 fiscal year at the Sukoreno Village Government against the laws, regulations, and provisions that apply during the Covid-19 pandemic. The data collection method used was in the form of library research, interviews with Sukoreno Village officials, and observations by going directly to the Sukoreno Village Office and visiting several objects from the results of using the Village Fund. The results showed that the process of allocating and distributing, using, reporting, and monitoring and evaluating the Village Fund at the Sukoreno Village Government was in accordance with the priorities during the pandemic as regulated in the applicable laws, regulations, and provisions. Even though it had undergone five budget changes due to policy changes to adjust to conditions, the management of the Village Fund in Sukoreno Village can be said to be effective with an effectiveness ratio of 94.48%.

Keywords: *Village Fund, Covid-19 Pandemic, Allocation and Distribution, Use, Reporting, and Monitoring and Evaluation.*