

## Abstrak

Penelitian ini bertujuan untuk mengetahui dampak pandemi Covid-19 pada prioritas penggunaan dana desa, serta mengetahui efektivitas pengadaan alat pencegahan Covid-19 pada jumlah kasus di Desa Megulungkidul, Kecamatan Pituruh, Kabupaten Purworejo, Jawa Tengah. Adanya pandemi Covid-19 telah membuat pemerintah melakukan berbagai upaya untuk memutus rantai penyebarannya, seperti himbauan untuk menjaga jarak, memakai masker, dan kebijakan *Work from Home* (WFH). Penelitian ini menggunakan metode studi lapangan dengan melakukan kunjungan dan pengumpulan data di Balai Desa Megulungkidul, metode studi kepustakaan dengan mengumpulkan dan mempelajari berbagai peraturan perundang-undangan yang terkait, serta melakukan wawancara dengan berbagai pihak. Berdasarkan hasil penelitian, ditemukan bahwa Pemerintah Desa Megulungkidul merealokasi dana APBDes nya pada tahun 2020 pada pos Belanja Tak Terduga sebesar Rp166.800.000,00. Secara keseluruhan, penggunaan dana desa Megulungkidul pada tahun 2020 sebesar 99,56%, penyerapan anggaran belanja tak terduga sebesar 99,64% dan jumlah kasus positif Covid-19 di desa Megulungkidul yang kurang dari 1% dari jumlah penduduk membuktikan bahwa Pemerintah Desa Megulungkidul telah efektif dalam mengalokasikan dana desanya untuk penanggulangan Covid-19.

**Kata kunci:** Covid-19, Dana Desa, APBDes, Realokasi Dana Desa, Efektivitas

## Abstract

*This study aims to determine the impact of the Covid-19 pandemic on the priority of using village funds, as well as to determine the effectiveness of the procurement of Covid-19 prevention tools on the number of cases in Megulungkidul Village, Pituruh District, Purworejo Regency, Central Java. The Covid-19 pandemic has made the government make various efforts to break the chain of its spread, such as appeals to maintain distance, wear masks, and work from home (WFH) policies. This research uses a field study method by visiting and collecting data at the Megulungkidul Village Hall, a literature study method by collecting and studying various related laws and regulations, as well as conducting interviews with various parties. Based on the results of the study, it was found that the Megulungkidul Village Government reallocated its Village Budget funds in 2020 at the Unexpected Shopping post of IDR 166,800,000.00. Overall, the use of Megulungkidul village funds in 2020 was 99.56%, the absorption of unexpected expenditure budgets of 99.64% and the number of positive Cases of Covid-19 in Megulungkidul village which was less than 1% of the total population proved that the Megulungkidul Village Government had been effective in allocating its village funds for Covid-19 mitigation.*

**Keywords:** Covid-19, Village Fund, Village Budget, Village Fund Reallocation, Effectiveness