

ABSTRAK

Konsep perimbangan keuangan muncul akibat adanya otonomi daerah. Dana Kelurahan merupakan inisiasi APEKSI pada tahun 2015 yang ditujukan sebagai bentuk harmonisasi antara Desa dan Kelurahan akibat adanya alokasi Dana Desa. Selain itu, Dana Kelurahan dianggap dapat menjadi solusi atas permasalahan yang masih belum terselesaikan di Kelurahan. Pada tahun 2019, Dana Kelurahan yang merupakan DAU Tambahan Bantuan Pendukung Kelurahan mulai dimasukkan dalam pembahasan rancangan APBN. Lebih lanjut, Dana Kelurahan kemudian disahkan dan menjadi bagian dari APBN 2019. Pengalokasian Dana Kelurahan tetap berjalan sampai dengan tahun 2020 yang disalurkan ke tiap-tiap Kelurahan berdasarkan kategori pelayanan publik dasar yang diperoleh masing-masing Kabupaten/Kota. Pada tahun 2020, Kelurahan Mangsang memperoleh alokasi dana Kelurahan sebesar Rp366.000.000 dengan kategori daerah perlu ditingkatkan. Dana Kelurahan diprioritaskan untuk dua kegiatan yaitu pembangunan sarana dan prasarana di Kelurahan dan pemberdayaan masyarakat di Kelurahan. Namun, akibat mewabahnya pandemi covid-19, Dana Kelurahan di Kelurahan Mangsang direalokasi sepenuhnya untuk penanganan pandemi covid-19 dengan berbagai kegiatan seperti pembagian masker dan *handsinitizer* untuk dibagikan kepada masyarakat. Alokasi Dana Kelurahan kemudian dihapuskan oleh Menteri Keuangan pada tahun 2021 dan dikembalikan kedalam DAU masing-masing Kabupaten/Kota.

Kata Kunci: Dana Kelurahan, Kelurahan Mangsang, Covid-19

ABSTRACT

The concept of fiscal balance emerges as a result of the existence of regional autonomy. Dana Kelurahan (Urban Village Funds) was an initiation from APEKSI (Asosiasi Pemerintah Kota Seluruh Indonesia) or Association of the Indonesia Municipalities in 2015 as a form to bring harmony between Desa (rural village in Indonesia) and Kelurahan (urban village) due to Dana Desa (Rural Village Funds) being the only fund implemented before. In 2019, The discussion of the APBN (The Indonesian Budget) draft started to incorporate Dana Kelurahan, which are classified as General Allocation Fund - Additional Support for Urban Village. Furthermore, Dana Kelurahan was subsequently approved and included in the 2019 APBN. Dana Kelurahan were continuously being allocated to each Kelurahan until 2020, and they were distributed in accordance with the fundamental public service categories that each Regency/City had attained. Mangsang Village obtained a Rp.366.000.000,00 allocation of Dana Kelurahan in 2020 with the category of areas that needed to be improved. Building facilities and infrastructure in the Kelurahan and empowering the local people are the two projects that Dana Kelurahan is given priority for. However, as a result of the covid-19 epidemic, the Village Fund in Mangsang Village was entirely reallocated for dealing with the pandemic through various actions like giving masks and hand sanitizer to the

general people. In 2021, the Village Fund Allocation was canceled by the Minister of Finance and transferred back to each Regency's or City's DAU (General Allocation Fund).

Keywords: Urban village funds, mangsang village, covid-19 pandemic