

ABSTRAK

Efektivitas Pertanggungjawaban Penggunaan Dana Desa Dalam Menghadapi Pandemi Covid-19 di Desa Gunung Tinggi Kabupaten Deli Serdang merupakan karya tulis penelitian yang membahas mengenai efektivitas pertanggungjawaban penggunaan dana desa dalam menghadapi pandemi Covid-19. Dana Desa merupakan sejumlah dana yang berasal dari anggaran yang dianggarkan dalam Anggaran Pendapatan dan Belanja Negara (APBN) yang ditujukan kepada Desa yang diserahkan melalui mekanisme transfer dari Anggaran Pendapatan dan Belanja Daerah Kabupaten/Kota yang akan dipergunakan untuk melaksanakan kegiatan pembangunan desa, membiayai penyelenggaraan pemerintahan desa, melaksanakan kegiatan pembinaan masyarakat desa, dan kegiatan memberdayakan masyarakat desa. Metode penelitian karya tulis ini adalah menggunakan teori efektivitas, dan digabungkan dengan metode kepustakaan, dan wawancara kepada kepala desa Gunung Tinggi sehingga diperoleh data yang runtut agar dapat dipahami. Hasil dari penelitian ini, menunjukkan bahwa pertanggungjawaban penggunaan dana desa dalam menghadapi pandemi Covid-19 di desa Gunung Tinggi sudah efektif karena telah mencapai sasaran telah ditetapkan dalam ketentuan yang berlaku, dan telah dilaksanakan dengan prinsip transparansi.

Kata Kunci: Efektivitas, Pertanggungjawaban, Dana Desa Covid-19, Desa Gunung Tinggi.

ABSTRACT

The Effectiveness of Accountability for the Use of Village Funds in facing the Covid-19 Pandemic in Gunung Tinggi Village, Deli Serdang Regency, is a research paper that discusses the effectiveness of accountability for the use of village funds in dealing with the Covid-19 pandemic. Village Fund is a number of funds derived from the budget budgeted in the State Budget (APBN) addressed to villages which are submitted through a transfer mechanism from the District/City Regional Revenue and Expenditure Budget which will be used to carry out village development activities, finance the implementation of village government, carry out village community development activities, and empower village communities. The research method of this paper is to use the theory of effectiveness, and is combined with the literature method, and interviews with the village head of Gunung Tinggi so that solid data are obtained so that they can be understood. The results of this study show that the accountability of the use of village funds in dealing with the Covid-19 pandemic in Gunung Tinggi village has been effective because it has achieved the targets set in the applicable regulations, and has been implemented with the principle of transparency.

Keywords: Effectiveness, Accountability, Covid-19 Village Fund, Gunung Tinggi Village.