

Abstrak

Dana Desa mulai dikucurkan pada tahun 2015 setelah berlakunya Undang-Undang No. 6 Tahun 2014 tentang Desa. Diperlukannya penentuan mekanisme pengelolaan Dana Desa guna memaksimalkan pembangunan dan perkembangan Desa. Mekanisme tersebut berupa penganggaran, pengalokasian, penyaluran, prioritas penggunaan, penatausahaan dan pelaporan serta pemantauan dan evaluasi. Setiap tahun pemerintah mengalokasikan Dana Desa yang cukup besar namun tetap terbatas. Keterbatasan tersebut menyebabkan perlunya prioritas penggunaan Dana Desa. Penelitian ini bertujuan untuk meninjau mekanisme pengelolaan Dana Desa serta berbagi pengetahuan terkait prioritas penggunaan Dana Desa di Desa Kalikotes, Kecamatan Kalikotes, Kabupaten Klaten tahun anggaran 2021. Dampak pandemi Covid-19 turut mempengaruhi penentuan prioritas penggunaan yang berpedoman pada peraturan yang relevan. Metode penelitian yang digunakan adalah studi kepustakaan dan studi lapangan berupa observasi data dan wawancara di Balai Desa Kalikotes. Penyaluran yang dilakukan dari pemerintah pusat ke Desa Kalikotes dilakukan dalam 3 tahap sesuai peraturan yang berlaku. Prioritas penggunaan pada tahun anggaran 2021 masih fokus pada program tanggap darurat Covid-19 disertai upaya peningkatan kesejahteraan masyarakat Desa. Penatausahaan dan pelaporan dilakukan secara online dengan menggunakan aplikasi Siskeudes dari BPKP. Aplikasi Siskeudes juga sangat berperan dalam membantu proses pengawasan. Hasil evaluasi menunjukkan bahwa mekanisme pengelolaan Dana Desa di Desa Kalikotes telah berjalan dengan baik dan sesuai peraturan yang berlaku.

Kata kunci : Dana Desa, mekanisme pengelolaan, peraturan yang berlaku, Covid-19, prioritas penggunaan, aplikasi Siskeudes

Abstract

The Village Fund began to be disbursed in 2015 after the enactment of Law no. 6 of 2014 concerning Villages. It is necessary to determine the Village Fund management mechanism in order to maximize Village establishment and development. The mechanism is in the form of budgeting, allocation, distribution, priority of use, administration and reporting as well as monitoring and evaluation. Every year the government allocates a fairly large but still limited Village Fund. These limitations lead to the need for prioritizing the use of Village Funds. This study aims to review the Village Fund management mechanism and share knowledge regarding the priority of using Village Funds in Kalikotes Village, Kalikotes District, Klaten Regency for the 2021 fiscal year. The impact of the Covid-19 pandemic has also influenced the determination of priorities of use based on relevant regulations. The research method used is a literature study and field studies in the form of data observations and interviews at the Kalikotes Village Hall. The distribution from the central government to Kalikotes Village is carried out in 3 stages according to applicable regulations. Priority of use in the 2021 fiscal year still focused on the Covid-19 emergency response program accompanied by efforts to improve the welfare of the village community. Administration and reporting is done online using the Siskeudes application from BPKP. The Siskeudes application also plays a very important role in assisting the monitoring process. The evaluation results show that the Village Fund management mechanism in Kalikotes Village has been running well and in accordance with applicable regulations.

Keywords: Village Fund, management mechanism, applicable regulations, Covid-19, priority of use, Siskeudes application