

Abstrak

Dana Insentif Daerah merupakan salah satu komponen Transfer ke Daerah dan Dana Desa yang pada tahun 2020 mengalami sedikit perubahan berupa penambahan alokasi DID untuk penanganan pandemi Covid-19. Penambahan alokasi DID ini digunakan untuk mengkatalis pemerintah daerah dalam mengoptimalkan keuangan daerahnya untuk menangani Covid-19 per daerah. Penelitian ini ditujukan untuk melihat pengelolaan DID Tambahan tahun 2020 mulai dari perencanaan sampai dengan kendala yang dihadapi oleh Kabupaten Kudus. Metode penelitian ini menggunakan pendekatan kualitatif berbasis kajian pustaka dan studi lapangan. Data yang digunakan berupa laporan perencanaan DID Tambahan, laporan realisasi penyerapan DID Tambahan, dan data wawancara narasumber pada ruang lingkup pemerintah daerah Kabupaten Kudus. Hasil dari penelitian ini adalah pengelolaan DID Tambahan pada kabupaten kudus telah sesuai dengan ketentuan yang diatur dalam peraturan perundang undangan. Penggunaan sebagai bentuk penanganan Covid-19 telah dilakukan terhadap tiga bidang utama yaitu bidang kesehatan, bidang sosial dan bidang ekonomi. Selain itu kendala terhadap pengelolaan DID Tambahan di Kabupaten Kudus lebih banyak pada sisi penggunaan dikarenakan SKPD pengguna anggaran sedang dalam tahap adaptasi pandemi Covid-19.

Kata kunci: *DID Tambahan, insentif, kinerja pemerintah daerah*

Abstract

The Regional Incentive Fund is one of the components of Transfers to Regions and Village Funds which in 2020 underwent a slight change in the form of an additional DID allocation for handling the Covid-19 pandemic. The addition of the DID allocation is used to catalyze local governments in optimizing their regional finances to deal with Covid-19 per region. This research is aimed at looking at the management of the Additional DID in 2020 starting from planning to the obstacles faced by Kudus Regency. This research method uses a qualitative approach based on literature review and field studies. The data used are in the form of an additional DID planning report, a report on the realization of the additional DID absorption, and interview data from sources within the scope of the Kudus Regency local government. The result of this research is that the management of the Additional DID in the Kudus Regency has complied with the provisions stipulated in the legislation. The use as a form of handling Covid-19 has been carried out in three main fields, namely the health sector, the social sector, and the economic field. In addition, the obstacles to the management of the Additional DID in Kudus Regency are more on the use side because the budget user SKPD is in the adaptation phase of the Covid-19 pandemic.

Keywords: Additional DID, incentive, local government performance.