

ABSTRACT

The village fund is a new concept in term of budgeting at the lowest level of the government, village, in Indonesia. This implementation has met many constrains due to COVID-19 pandemic. The aims of this study is to depict how the implementation and also to analyse both the compatibility and incompatibility of the regulations of the village fund during COVID-19 pandemic towards the financial performance in Demangan village. The research approach is descriptive qualitative. The results showed that there were some constraints during the implementation of the village fund during COVID-19 pandemic. They were firstly the fund uncertainty due to refocusing from the government and also due to the budget relocation to accelerate the COVID-19 pandemic prevention. Secondly, training and founding for the officials workers in village which should be done by the central government has never been realized, COVID-19 pandemic has absorbed large amount of budget so that the main aim of certain policies of village fund should meet several adjustments.

Keywords: Village fund, implementation, COVID-19 pandemic.

ABSTRAK

Dana Kelurahan adalah konsep baru dalam penganggaran di tingkat terendah pemerintahan yaitu tingkat Kelurahan di Negara Indonesia. Pelaksanaan Dana Kelurahan harus menemui banyak kendala setelah adanya pandemi COVID-19. Tujuan Penelitian ini mendeskripsikan bagaimana pengelolaan peraturan dana kelurahan pada masa pandemi COVID-19 serta menganalisis dampak kesesuaian dan ketidaksesuaian pelaksanaan peraturan dana kelurahan pada masa pandemi COVID-19 terhadap kinerja keuangan di Kelurahan Demangan. Adapun pendekatan penelitian yaitu deskriptif kualitatif. Hasil penelitian menunjukkan bahwa dalam pelaksanaan dana kelurahan pada masa pandemi COVID-19 ada beberapa faktor penghambat terkait pelaksanaan dana Kelurahan, hambatan tersebut antara lain adalah ketidakpastian dana daerah akibat mandat dari pemerintah pusat untuk merefocusing dan merealokasi anggaran untuk percepatan penanggulangan COVID-19, pelatihan dan pembinaan yang semestinya dilakukan oleh pemerintah pusat terhadap para pejabat pelaksana dana kelurahan tidak pernah direalisasi, pandemi COVID-19 begitu menyerap anggaran sehingga tujuan utama dari sebuah kebijakan dana Kelurahan harus menemui beberapa penyesuaian.

kata kunci : Dana Kelurahan, Pelaksanaan, COVID-19