

## ABSTRAK

Skripsi dengan judul “Optimalisasi Pengelolaan dan Penyaluran Dana Desa di Era Pandemi di Kantor Pelayanan Perbendaharaan Negara Blitar (Sesuai PMK Nomor 205/PMK.07/2019)”, ditulis oleh Dwi Agustin, NIM. 12403173270, pembimbing Dr. Ali Mauludi,CA,M.A.

Penelitian ini dilakukan agar dapat mengetahui optimalisasi pengelolaan dan penyaluran dana desa di era pandemic di KPPN Blitar. Apakah pengelolaan dan penyaluran dana desa sudah sesuai dengan peraturan yang berlaku, serta apakah sudah berjalan optimal. Dari penelitian ini juga dapat kita lihat bagaimana mekanisme penyaluran dana desa, serta hambatan-hambatan yang terjadi dan juga optimalisasi usaha-usaha yang dilakukan untuk menghadapi hambatan-hambatan tersebut.

Jenis penelitian yang dilakukan adalah penelitian lapangan yang mengambil sebuah objek penelitian yakni pegawai KPPN Blitar. Sedangkan metode penelitian yang digunakan yakni deskriptif kualitatif, dimana peneliti mengumpulkan data berdasarkan hasil observasi dan wawancara kepada para responden yang terpilih.

Berdasarkan hasil penelitian dapat disimpulkan bahwasanya dalam pengelolaan dan penyaluran dana desa di era pandemic ini sudah berjalan optimal. Meskipun dalam melakukan penyaluran dana desa terdapat beberapa hambatan yang muncul, namun KPPN Blitar dapat mengatasinya serta dapat menjalankan tugas dan fungsinya dengan baik. Hal ini dapat dilihat dari koordinasi dan laporan realisasi penyaluran alokasi dana desa yang menunjukkan pagu maksimal 100%. Dan tidak menyimpang dari Peraturan Menteri Keuangan Nomor 205/PMK.07/2019 Tentang Pengelolaan Dana Desa.

**Kata Kunci :** Optimalisasi, Pengelolaan, Penyaluran, Dana Desa

## ABSTRACT

The thesis with the title "Optimization of Village Fund Management and Distribution in the Pandemic Era at the State Treasury Service Office Blitar (in Accordance PMK Number 205/PMK.07/2019)", written by Dwi Agustin, NIM. 12403173270, advisor to Dr. Ali Mauludi,CA,M.A.

This research was conducted in order to know the optimization of village fund management and distribution in the pandemic era in KPPN Blitar. Whether the management and distribution of village funds is in accordance with applicable regulations, as well as whether it has been running optimally. From this research we can also see how the mechanism of disbursement of village funds, as well as the obstacles that occur and also optimization of efforts made to deal with these obstacles.

The type of research conducted is field research that takes an object of research, namely KPPN Blitar employees. While the research method used is descriptive qualitative, where researchers collect data based on observations and interviews to selected respondents.

Based on the results of the research, it can be concluded that in the management and distribution of village funds in the pandemic era has been running optimally. Although in disbursing village funds there are some obstacles that arise, but KPPN Blitar can overcome it and can carry out its duties and functions well. This can be seen from the coordination and report on the realization of village fund allocation which shows a maximum ceiling of 100%. And does not deviate from Regulation of the Minister of Finance No. 205/PMK.07/2019 concerning Village Fund Management.

**Keywords:** Optimization, Management, Distribution, Village Funds