

ABSTRAK

Skripsi yang berjudul “Implementasi Pengelolaan Keuangan Desa Pada Masa Pandemi Covid-19 Berdasarkan Peraturan Menteri Desa Nomor 13 Tahun 2020 Dalam Prioritas Penggunaan Dana Desa (Studi Pada Desa Gedangandan Dan Desa Wates) Kabupaten Tulungagung” yang ditulis oleh Ika Ajeng Kirana Devi, 12403183247, Jurusan Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung, pembimbing Lantip Susilowati S.Pd., M.M.

Pada setiap tahapan proses pengelolaan keuangan desa mempunyai berbagai aturan yang harus dilaksanakan. Setiap tahunnya desa mendapat dana desa yang bersumber dari APBN yang diperuntukkan untuk membiayai penyelenggaraan pembangunan dan pemberdayaan masyarakat. Pengelolaan keuangan desa di atur oleh negara melalui Kementerian Dalam Negeri Republik Indonesia dengan mengeluarkan peraturan nomor 20 tahun 2018 dan untuk menentukan prioritas penggunaan dana desa pada tahun 2021 dikeluarkan Peraturan Menteri Desa nomor 13 tahun 2020.

Tujuan penelitian ini adalah untuk menganalisis (1) Pengelolaan keuangan desa dalam prioritas penggunaan dana desa pada masa pandemi Covid-19, (2) Implementasi prioritas penggunaan dana berdasarkan Peraturan Menteri Desa Nomor 13 Tahun 2020 pada masa pandemi Covid-19, (3) Untuk mengidentifikasi kendala-kendala dalam pengelolaan keuangan desa dalam prioritas penggunaan dana desa, (4) Untuk mengidentifikasi upaya mengatasi kendala dalam pengelolaan keuangan desa dalam prioritas penggunaan dana desa, (5) Perbandingan pengelolaan keuangan desa dalam prioritas penggunaan dana desa berdasarkan Peraturan Menteri Desa Nomor 13 Tahun 2020 pada masa pandemi Covid-19 di Desa Gedangan dan Desa Wates.

Metode penelitian yang digunakan yaitu menggunakan pendekatan kualitatif dengan jenis deskriptif komparatif. Data dalam penelitian ini diperoleh dari hasil wawancara dengan pihak internal dari pemerintah Desa Gedangan dan Desa Wates dan pihak eksternalnya yaitu pihak BPD dan masyarakat desa.

Hasil penelitian ini menunjukan bahwa (1) Proses pengelolaan keuangan desa dalam prioritas penggunaan dana desa pada masa pandemi Covid-19 secara keseluruhan sudah sesuai dengan Permendagri Nomor 20 Tahun 2018. Desa Gedangan lebih bervariatif dalam menyampaikan laporan pertanggungjawaban kepada masyarakat. (2) Dalam implementasi prioritas penggunaan dana desa berdasarkan Peraturan Menteri Desa Nomor 13 Tahun 2020 pada masa pandemi Covid-19 di Desa Gedangan dan Desa Wates belum sesuai dengan peraturan (3) Kendala pengelolaan keuangan desa dalam faktor internal disebabkan oleh kemampuan aparat desa. Faktor eksternal disebabkan oleh peraturan pemerintah yang sering berubah, belum ada investor yang bekerjasama dalam bidang pembangunan desa, kurangnya tenaga ahli dibidang kelistrikan dan belum ada potensi desa yang tepat untuk dijadikan desa wisata (4) Upaya untuk mengatasi kendala dalam pengelolaan keuangan desa dalam prioritas penggunaan dana desa yaitu: mengadakan pelatihan, mengikuti perubahan peraturan dari pemerintah, mencari investor, mencari tangan ahli dibidang kelistrikan dan menggali potensi desa. (5) Perbandingan pengelolaan keuangan desa dalam prioritas penggunaan dana desa berdasarkan Permendes No. 13 Tahun 2020 pada masa pandemi Covid-19, terdapat perbedaan pemasukan dana yang didapatkan yaitu Desa Wates mendapat bantuan anggaran dari Kabupaten ataupun Provinsi tetapi Desa Gedangan tidak hal ini sesuai yang tertera dalam APBDes Desa Gedangan, waktu pencairan dana yang diperoleh dari pusat, Desa Gedangan lebih bervariatif dalam menyampaikan laporan pertanggungjawaban kepada masyarakat dibandingkan dengan Desa Wates. Jumlah penerima BLT-DD yang tidak sama.

Kata Kunci : Dana Desa, Pemendagri Nomor 20 Tahun 2018, Pengelolaan Keuangan Desa, Permendes Nomor 13 Tahun 2020.

ABSTRACT

Thesis with the Thesis entitled "Implementation of Village Financial Management During the Covid-19 Pandemic Based on Village Minister Regulation Number 13 of 202 in Priority Use of Village Funds (Studies In The Gedangan Village and Wates Village) Tulungagung Regency" written by Ika Ajeng Kirana Devi, 12403183247, Department of Sharia Accounting, Faculty of Islamic Economics and Business, State Islamic University Sayyid Ali Rahmatullah Tulungagung, supervisor Lantip Susilowati S.Pd., M.M.

At each stage of the village financial management process there are various rules that must be implemented. Every year the village gets village funds sourced from the APBN which is intended to finance the implementation of development and community empowerment. Village financial management is regulated by the state through the Ministry of Home Affairs of the Republic of Indonesia by issuing regulation number 20 of 2018 and to determine priorities for the use of village funds in 2021, Minister of Village Regulation number 13 of 2020.

The purpose of this study is to analyze (1) Village financial management in the priority use of village funds during the Covid-19 pandemic, (2) Implementation of priority use of funds based on Village Minister Regulation Number 13 of 2020 during the Covid-19 pandemic, (3) To identify obstacles in the management of village finances in the priority use of village funds, (4) To identify efforts to overcome obstacles in managing village finances in the priority use of village funds, (5) Comparison of village financial management in the priority use of village funds based on the Minister of Village Regulation Number 13 In 2020 during the Covid-19 pandemic in Gedangan Village and Wates Village.

The research method used is a qualitative approach with a comparative descriptive type. The data in this study were obtained from interviews with internal parties from the Gedangan and Wates Village governments and external parties, namely the BPD and the village community.

The results of this study indicate that (1) The process of managing village finances in prioritizing the use of village funds during the Covid-19 pandemic as a whole is in accordance with Permendagri Number 20 of 2018. Gedangan Village is more varied in submitting accountability reports to the community. (2) In implementing the priority use of village funds based on the Minister of Village Regulation Number 13 of 2020 during the Covid-19 pandemic in Gedangan Village and Wates Village it has not been in accordance with regulations (3) Constraints in managing village finances in internal factors are caused by the ability of village officials. External factors are caused by government regulations that often change, there are no investors who cooperate in the field of village development, the lack of experts in the field of electricity and there is no right village potential to be used as a tourist village (4) Efforts to overcome obstacles in village financial management in priority use village funds, namely: holding training and outreach to the community regarding the priority of using village funds during the Covid-19 pandemic, following changes in government regulations, looking for investors, looking for experts in the field of electricity and exploring village potential. (5) Comparison of village financial management in priority use of village funds based on Permendes No. 13 of 2020 during the Covid-19 pandemic, there was a difference in the income of funds obtained, namely Wates Village received budget assistance from the Regency or Province but Gedangan Village was not as stated in the Gedangan Village APBDes, when the disbursement of funds obtained from the center, Gedangan Village more varied in submitting accountability reports to the community compared to Wates Village. The number of BLT-DD recipients is not the same.

Keywords: Home Affairs Minister Number 20 of 2018, Minister of Village Regulation Number 13 of 2020, Village Financial Management, Village Funds