

ABSTRAK

IMPLEMENTASI DISKRESI KEBIJAKAN PENGUNAAN DANA DESA PADA MASA PANDEMI *COVID-19* DI DESA PISANG JAYA KECAMATAN BUAY MADANG KABUPATEN OGAN KOMERING ULU TIMUR

OLEH

CLARINA ANGGRAINI

NPM. 1952027

Coronavirus Disease 2019 (COVID-19) yang berasal dari Wuhan, China menyebar sangat cepat hingga ke seluruh dunia, tak terkecuali Indonesia. Pemerintah Indonesia melalui Anggaran Pendapatan dan Belanja Negara (APBN) telah berupaya memulihkan keadaan ekonomi dan penanganan *covid-19*, salah satunya melalui Dana Desa. Nomor 118/PMK.07/2022 tentang Perubahan Ketiga atas Penangan pandemi *Covid-19* telah ditetapkan Peraturan Menteri Keuangan Nomor 17/PMK.07/2021 tentang Pengelolaan Transfer ke Daerah dan Dana Desa Tahun Anggaran 2021 dalam rangka Mendukung Penangan Pandemi *Coronavirus Disease (COVID-19)* dan dampaknya. Diskresi kebijakan penggunaan dana desa ini ditetapkan untuk mengurangi dampak ekonomi akibat adanya Pandemi *Corona Virus Disease 2019 (COVID-19)* kepada masyarakat miskin atau tidak mampu.

Tujuan penelitian ini untuk mengetahui bagaimana Implementasi Diskresi Kebijakan Penggunaan Dana Desa Masa Pandemi *Covid-19* di Desa Pisang Jaya Kecamatan Buay Madang Kabupaten Ogan Komering Ulu Timur. Jenis penelitian ini adalah penelitian deskriptif kualitatif, teknik pengumpulan data melalui observasi, dokumentasi, dan wawancara. Teknik analisis data yaitu pengumpulan data (reduksi), penyajian data, dan penarikan kesimpulan, informan terdiri dari 4 orang. Waktu penelitian dilakukan pada tanggal 1 Desember 2022 di Desa Pisang Jaya.

Hasil penelitian ini dapat disimpulkan bahwa Implementasi Diskresi Kebijakan Penggunaan Dana Desa belum baik karena tidak adanya sosialisasi pemerintah desa kepada masyarakat, tidak ada fasilitas dan bentuk kegiatan dari pemerintah desa, tidak adanya SOP dalam mendukung berjalannya Implementasi Diskresi Kebijakan Penggunaan Dana Desa Masa Pandemi *Covid-19* di Desa Pisang Jaya Kecamatan Buay Madang Kabupaten Ogan Komering Ulu Timur.

Kata kunci: Implementasi Diskresi, Dana Desa, Covid-19

ABSTRACT

IMPLEMENTATION OF POLICY DISCRETION USE OF VILLAGE FUNDS DURING THE COVID-19 PANDEMIC IN PISANG JAYA VILLAGE, BUAY MADANG DISTRICT OGAN KOMERING ULU EAST DISTRICT

BY

CLARINA ANGGRAINI

NPM. 1952027

Coronavirus Disease 2019 (COVID-19) which originated in Wuhan, China spread very quickly throughout the world, including Indonesia. The Government of Indonesia through the State Revenue and Expenditure Budget (APBN) has made efforts to restore the economic situation and the handling of Covid-19, one of which is through the Village Fund. Regulation of the Minister of Finance Number 17/PMK.07/2021 concerning the Management of Transfers to Regions and Village Funds for the 2021 Fiscal Year to Support the Management of the Coronavirus Disease (COVID) Pandemic -19) and its impact. Discretionary policy on the use of village funds is set to reduce the economic impact of the 2019 Corona Virus Disease (COVID-19) Pandemic on the poor or unable to afford it.

The purpose of this study was to find out how Discretionary implementation of Discretionary Policy on Use of Village Funds during the Covid-19 Pandemic in Pisang Jaya Village, Buay Madang District, East Ogan Komerling Ulu Regency. This type of research is descriptive qualitative research, data collection techniques through observation, documentation, and interviews. Data analysis techniques, namely data collection (reduction), data presentation, and drawing conclusions, the informants consisted of 4 people. When the research was conducted on December 1, 2022 in Pisang Jaya Village.

The results of this study it can be concluded that the Discretionary Implementation of the Village Fund Use Policy is not good because there is no socialization of the village government to the community, there are no facilities and forms of activity from the village government, there is no SOP in support the implementation of Discretionary Policy on Use of Village Funds during the Covid-19 Pandemic in Pisang Jaya Village, Buay Madang District, East Ogan Komerling Ulu Regency.

Keywords: Implementation of Discretion, Village Funds, Covid-19