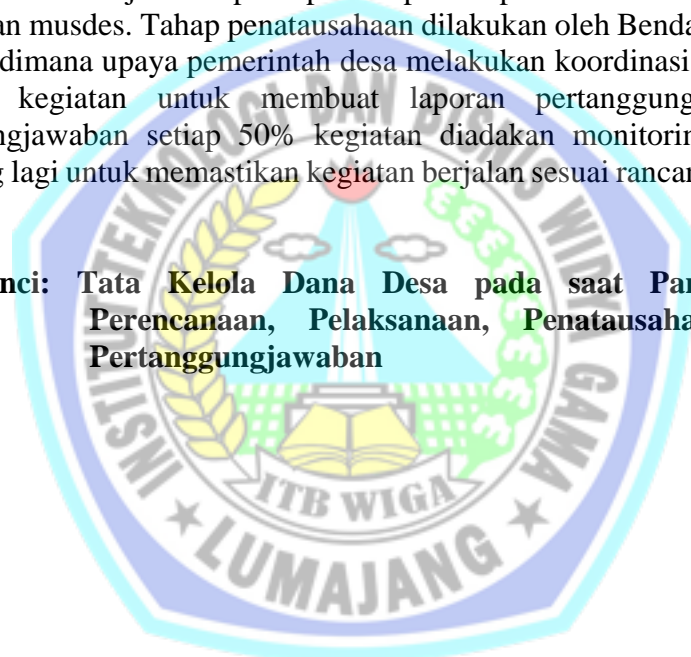


ABSTRAK

Tujuan penelitian ini untuk mengetahui Tata Kelola Dana Desa pada saat pandemi covid-19 di Desa Barat, dengan Tata Kelola Dana Desa menurut Peraturan Bupati Nomor 90 Tahun 2020. Jenis penelitian ini yaitu penelitian kualitatif dengan pendekatan deskriptif dimana data yang diperoleh dari Desa Barat Kecamatan Padang dalam bentuk wawancara dan analisis menggunakan Tata Kelola Dana Desa pada saat Pandemi Covid-19. Data yang digunakan adalah data primer, dimana data diolah dari data dokumentasi. Hasil penelitian dan pembahasan tentang Dampak Pandemi Covid-19 Terhadap Tata Kelola Tahap perencanaan tata kelola dana desa yang mana dalam program dana desa yang semula digunakan untuk infrastruktur dialihkan menjadi penganggaran 30% untuk penanganan covid-19, 40% untuk BLT DD, 30% untuk pemberdayaan desa. Tahap pelaksanaan tata kelola dana desa yang mana dalam mewujudkan prinsip transparansi pemerintah desa melaksanakan musdus, dan musdes. Tahap penatausahaan dilakukan oleh Bendahara Desa. Tahap Pelaporan dimana upaya pemerintah desa melakukan koordinasi dengan ketua tim pelaksana kegiatan untuk membuat laporan pertanggungjawaban. Tahap pertanggungjawaban setiap 50% kegiatan diadakan monitoring, lalu diadakan monitoring lagi untuk memastikan kegiatan berjalan sesuai rancangan dan teralisasi 100%

Kata Kunci: Tata Kelola Dana Desa pada saat Pandemi covid-19, Perencanaan, Pelaksanaan, Penatausahaan, Pelaporan, Pertanggungjawaban



ABSTRACT

The purpose of this study was to determine the Governance of Village Funds during the Covid-19 pandemic in West Village, with Village Fund Management according to Regent Regulation Number 90 of 2020. This type of research is a qualitative research with a descriptive approach where the data obtained from the West Village, Padang District in the form of interviews and analysis using Village Fund Management during the Covid-19 Pandemic. The data used is primary data, where the data is processed from documentation data. The results of research and discussion on the Impact of the Covid-19 Pandemic on Governance The planning stage of village fund management in which the village fund program which was originally used for infrastructure was transferred to 30% budgeting for handling covid-19, 40% for BLT DD, 30% for village empowerment. The implementation stage of village fund management, which in realizing the principle of transparency, the village government implements the musdus, and musdes. The administrative stage is carried out by the Village Treasurer. Reporting stage where the village government's efforts to coordinate with the head of the activity implementing team to make an accountability report. In the accountability stage, every 50% of activities are monitored, then monitoring is held again to ensure activities run according to the design and are realized 100%

Keywords: *Village Fund Management during the Covid-19 Pandemic, Planning, Implementation, Administration, Reporting, Accountability*

