

IMPLEMENTASI DESENTRALISASI KEBIJAKAN MELALUI STRATEGI PEMANFAATAN DANA DESA

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INTISARI

Dana Desa diluncurkan oleh pemerintah pusat pada tahun 2015 sejak ditetapkannya UU Desa No. 6 Tahun 2014. Dana Desa ditransfer oleh pemerintah pusat melalui APBN secara langsung. Permendesa PDTT turut menyiapkan seperangkat alat penilai yakni Indeks Desa Membangun (IDM) guna mengklasifikasikan kelas desa berdasarkan nilai status kemandirian.

Pada tahun 2022, kalurahan dengan status IDM tertinggi di Provinsi DIY diduduki oleh Kalurahan Purwomartani. Sedangkan, kalurahan dengan status IDM terendah diduduki oleh Kalurahan Kaligintung. Adapun kontras data tersebut dilakukan perbandingan berdasarkan dua tujuan utama penelitian 1) Mengidentifikasi perbandingan implementasi desentralisasi kebijakan pemanfaatan Dana Desa dengan nilai IDM yang kontras, 2) Mengkaji perbandingan dampak implementasi desentralisasi terhadap pembangunan desa melalui strategi pemanfaatan dana desa.

Penelitian ini menggunakan desain deskriptif kualitatif. Metode yang dilakukan ialah metode wawancara secara semi terstruktur, observasi, dan dokumentasi. Data diolah melalui proses kondensasi data, display data, dan verifikasi data sehingga dapat ditarik kesimpulan. Alat analisis yang digunakan ialah *Content Analysis* dan *Logical Framework Analysis* (LFM). Adapun hasil identifikasi LFM dilakukan penilaian logika vertikal dan horizontalnya.

Hasil penelitian menunjukkan perbedaan status kemandirian yang kontras belum bisa tidak sepenuhnya merepresentasikan proses implementasi desentralisasi kebijakan dana desa di tiap kalurahan. Adapun variasi faktor kapasitas pamong, hubungan antar *stakeholder*, regulasi dana desa, dan faktor lingkungan menjadi faktor penting yang mempengaruhi implementasi desentralisasi. Sementara itu, desentralisasi kebijakan dana desa berdampak pada terstimulasinya kegiatan kalurahan yang dinilai tingkat efektifitas dan efisiensinya terhadap pembangunan dan pemberdayaan masyarakat kalurahan.

Kata Kunci: implementasi, dampak, desentralisasi, dana desa

IMPLEMENTATION OF POLICY DECENTRALIZATION THROUGH VILLAGE FUND UTILIZATION STRATEGY

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ABSTRACT

The Village Fund was launched by the Central Government in 2015 since the enactment of Village Law No. 6 of 2014. Village funds are transferred by the Central Government directly. Permendesa PDTT also prepared a set of assessment tools, namely the Indeks Desa Membangun (IDM) to classify village classes based on the value of independence status.

In 2022, the district with the highest IDM status in DIY Province is occupied by Kalurahan Purwomartani. Meanwhile, the district with the lowest IDM status is occupied by Kaligintung Village. The contrast of the data was made based on two main objectives of the study: 1) Identifying a comparison of the implementation of decentralization of Village Fund utilization policies with contrasting IDM values, 2) Assessing the comparative impact of decentralization implementation on village development through Village Fund utilization strategies.

This study used qualitative descriptive research design. The method carried out is a semi-structured interview method, observation, and documentation. Data is processed through the process of data condensation, data display, and data verification so that conclusions can be drawn. The analysis tools used are Content Analysis and Logical Framework Analysis (LFM). The results of LFM identification carried out vertical and horizontal logic assessments.

The results showed that the contrasting differences in independence status could not but fully represent the process of implementing decentralization of village fund policies in each district. The variation of pamong capacity factors, relationships between stakeholders, village fund regulations, and environmental factors are important factors that affect the implementation of decentralization. Meanwhile, the decentralization of village fund policy has an impact on stimulating village activities, which are assessed for their effectiveness and efficiency in the development and empowerment of rural communities.

Keywords: *implementation, impact, decentralization, Village Fund*