

INTISARI

Kelurahan Parakan Kauman merupakan salah satu pemerintahan di tingkat kelurahan/desa yang mendapatkan wewenang untuk membangun daerahnya serta memberikan pelayanan administratif kepada masyarakat. Dengan adanya wewenang tersebut, Kelurahan Parakan Kauman dapat mengelola dana yang dimiliki untuk digunakan dengan ekonomis, efektif, dan efisien. Di masa pandemi COVID-19 penggunaan dana kelurahan atau dana desa merupakan suatu hal yang penting untuk dibahas. Penelitian ini membahas tentang penggunaan dana kelurahan sebelum dan saat pandemi COVID-19 di Kelurahan Parakan Kauman. Tujuan dari penelitian ini yaitu: (1) menganalisis penggunaan Dana Kelurahan dalam menanggulangi pandemi COVID-19, (2) menganalisis peran serta pemerintah daerah dan masyarakat dalam pencegahan COVID-19 melalui Dana Kelurahan, dan (3) menganalisis kinerja keuangan daerah dan kinerja organisasi Kelurahan Parakan Kauman sebelum dan saat Pandemi COVID-19. Penelitian ini dilakukan dengan metode kualitatif dengan pendekatan studi kasus dan deskriptif kuantitatif dengan menggunakan penghitungan rasio keserasian, rasio pertumbuhan, tingkat ekonomis, tingkat efisiensi, dan tingkat efektivitas. Pengumpulan data dilakukan dengan melalui wawancara dan analisis dokumen. Penelitian dilaksanakan di Kelurahan Parakan Kauman Kabupaten Temanggung. Hasil penelitian ini menunjukkan bahwa dana kelurahan dipergunakan untuk menjalankan program, kegiatan, dan layanan administrasi warga masyarakat Kelurahan Parakan Kauman. Dana kelurahan dimanfaatkan sebanyak 6% dari total anggaran untuk penanganan COVID-19. Berbagai program dan kegiatan penanganan COVID-19 dilaksanakan dengan dukungan dan kerjasama antara kelurahan dan warga masyarakat. Selama pandemi COVID-19 tingkat kinerja keuangan dan organisasi kelurahan tidak mengalami penurunan. Selama tahun 2018-2020 Rasio keserasian keuangan kelurahan menunjukkan bahwa belanja operasi memiliki persentase lebih besar dibandingkan belanja modal. Disamping itu, pertumbuhan belanja langsung mengalami pertumbuhan yang positif. Serta tingkat kinerja organisasi Kelurahan Parakan Kauman termasuk baik, yaitu dengan memiliki kriteria ekonomis berimbang, efisien berimbang, dan efektivitas berimbang.

Kata Kunci: Dana Kelurahan, Studi Kasus, Program, Penanganan COVID-19

ABSTRACT

Parakan Kauman Village is one of governments at the village level that has authority to develop its area and provide administrative services to the society. With this authority, Parakan Kauman Village can manage its fund to be use economically, effectively, and efficiently. During the COVID-19 pandemic, the use of village funds is an important thing to discuss. This research discuss about the use of village funds before and during the COVID-19 pandemic in Parakan Kauman Village. This objectives are to: (1) analyze the use of village funds for handling COVID-19 pandemic, (2) analyze the role of local government and society in preventing COVID-18 through the village funds, and (3) analyze the regional financial performance and organization performance of the Parakan Kauman Village before and during COVID-19 pandemic. This research is a qualitative research with case study approach and quantitative descriptive using the calculation of the compatibility ratio, growth ratio, economic level, efficiency level, and effectiveness level. Data is collected through interview and document analysis in Parakan Kauman Village, Temanggung Regency. The results of this research indicate that village funds are used to implement programs, activities, and administrative service for society. As much as 6% of village fund is used to handle COVID-19. Various programs and activities for handling COVID-19 are carried out with the support and cooperation between the village and its society. During the COVID-19 pandemic, the level of performance of financial and village organization does not decrease. In the period of 2018-2020, the compatibility ratio shows that operating expenditure has a larger percentage than capital expenditure. In addition, the growth of direct expenditure is positive. The level of organization performance of Parakan Kauman Village can be classified as good which that it has a balanced economic, efficiency and effectiveness criteria.

Key words: Village Funds, Case Study, Program, Handling COVID-19