

ABSTRAK

Rachel Angelia Febriani (61180151), Analisis Perencanaan Anggaran Pendapatan Belanja Desa Saat Masa Pandemi Covid-19 Di Desa Pasuruhan Kabupaten Magelang.

Dalam sistem keuangan desa sebelum adanya pelaksanaan kegiatan diperlukan perencanaan anggaran desa yaitu Anggaran Pendapatan Belanja Desa. Untuk melaksanakan Anggaran Pendapatan Belanja Desa dilakukan melalui proses perencanaan, terlebih pada saat Masa Pandemi Covid-19 terjadi perubahan bentuk pelaksanaannya dan timbul adanya perbedaan antara Anggaran Pendapatan Belanja Desa Penetapan dengan Anggaran Pendapatan Desa Perubahan. Tujuan dari penelitian ini untuk mengetahui proses pelaksanaan Anggaran Pendapatan Belanja di Desa Pasuruhan, mengetahui bentuk pelaksanaan dan mengetahui perbedaan antara Anggaran Pendapatan Belanja Desa Penetapan dengan Anggaran Pendapatan Belanja Desa Perubahan. Metode pengumpulan data pada penyusunan tugas akhir adalah metode observasi, wawancara dan dokumentasi, menggunakan analisis deskriptif kualitatif. Data yang digunakan bersumber dari Siskudes (Sistem Keuangan Desa) Tahun 2020. Dari hasil data yang sudah diperoleh proses perencanaan Anggaran Pendapatan Belanja Desa dilaksanakan dengan prose Musyawarah Desa dan bentuk pelaksanaan Anggaran Pendapatan Belanja Desa saat masa pandemi Covid-19 banyak mengalami perubahan dan perubahan tersebut dialihkan untuk dana Covid-19 dan perbedaan Anggaran Pendapatan Belanja Desa Penetapan dengan Anggaran Pendapatan Belanja Perubahan terletak pada perubahan pelaksanaan perencanaan karena adanya pengurangan atau penambahan suatu kegiatan karena situasi yang mendesak.

Kata Kunci : Perencanaan Anggaran Pendapatan Belanja Desa, Pandemi Covid-19

ABSTRACT

Rachel Angelia Febriani (61180151), Analysis of Village Revenue and Expenditure Budget Planning During the Covid-19 Pandemic In Pasuruan Village, Magelang Regency.

In the village financial system, prior to the implementation of activities, it is necessary to plan a village budget, namely the Village Revenue and Expenditure Budget. To implement the Village Expenditure Budget, it is carried out through a planning process, especially during the Covid-19 Pandemic Period, there is a change in the form of its implementation and there is a difference between the Determination Village Revenue Budget and the Changed Village Revenue Budget. The purpose of this research is to find out the process of implementing the Income and Expenditure Budget in Pasuruan Village, to find out the form of implementation and to know the difference between the Determination Village Revenue Budget and the Changed Village Revenue Expenditure Budget. The method of collecting data in the preparation of the final project is the method of observation, interviews and documentation, using qualitative descriptive analysis. The data used is sourced from the Siskudes (Village Financial System) 2020. From the results of the data that has been obtained, the Village Revenue and Expenditure Budget planning process is carried out with the Village Deliberation process and the form of implementation of the Village Revenue Expenditure Budget during the Covid-19 pandemic has undergone many changes and these changes transferred to Covid-19 funds and the difference between the Determination Village Revenue Budget and the Changed Revenue Expenditure Budget lies in the change in planning implementation due to a reduction or addition of an activity due to an urgent situation.

Keywords: Village Revenue and Expenditure Budget Planning, Covid-19 Pandemic