

**EFFECTIVENESS OF DIRECT CASH ASSISTANCE VILLAGE FUNDS  
FOR COMMUNITIES AFFECTED BY COVID-19 IN PULOREJO  
VILLAGE, DAWARBLANDONG DISTRICT, MOJOKERTO REGENCY**

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**ABSTRACT**

At the beginning of 2020, an outbreak of the Covid-19 disease emerged from China and spread rapidly throughout the world. The world government continues to strive to overcome the spread of the Covid-19 virus and also its impact, one of the impacts of Covid-19 is on the economic sector. In Indonesia, the community's economy has declined, causing the poverty rate to increase during the pandemic. One of the efforts of the Indonesian government is to make changes to the budget. One of the changes made is the village fund. Village funds initially used for village development and development were transferred as a direct cash assistance budget for village funds. the implementation of the program in terms of its effectiveness still invites many questions. Therefore, this study was conducted to determine the effectiveness of the village fund cash transfer program. The type of research used is qualitative research with data collection techniques of observation, interviews, and documentation. The focus of this research is the effectiveness of the Village Fund Direct Cash Assistance (BLT) program in Pulorejo Village, Dawarblandong District, Mojokerto Regency. Sources of data used are primary data and secondary data. This research was conducted in Pulorejo Village, Dawarblandong District, Mojokerto Regency. The research findings show that the effectiveness of the village fund cash transfer program, especially for the poor and communities affected by Covid-19, has slightly helped their economy, people expect programs like this to continue as long as the pandemic is not over.

**Keywords:** *Effectiveness, Direct Village Fund Cash Assistance, poverty, Covid-19 pandemic, Pulorejo Village*

**A. INTRODUCTION**

At the beginning of 2020 the world was excited by the emergence of a world health problem. The World Health Organization stated that there was a cluster of pneumonia with unclear etiology in the city of Wuhan, China. Until finally the WHO declared Covid-19 a Public Health Emergency of International

Concern (PHEIC) or a Public Health Emergency of World Concern (KKMMD) as Coronavirus Disease (Covid-19). Launching on *kompas.com* mass media that Covid-19 itself entered Indonesia in mid-March 2020 with a total of 2 cases, WHO finally declared Coronavirus as a Pandemic.

The pandemic has had a huge impact on the world, including Indonesia, many sectors have been affected by the pandemic. The pandemic that occurred not only had an impact on health, but also many sectors affected by the Covid-19 pandemic, including social and economic. In the health sector, the number of deaths continues to increase from before the pandemic. (Ilpaj & Nurwati, 2020) said that the number of deaths that are increasing day by day due to the corona virus does not only cause symptoms and physical illness, but also has a major impact on the welfare of the Indonesian people, which includes mental health. In addition to this impact, the existence of this pandemic also has an impact on the social life of the community, as stated by (Syahputra dkk, 2020) that some small things that have changed from the social lifestyle of our society, for example, appear when talking in the home or office environment, people are reluctant to shake hands .

The economic sector is also one of the sectors that are seriously affected. As a result of this pandemic, the community's economy experienced a serious decline, this was caused by several factors that resulted in an economic decline, including layoffs and a decrease in employment. If this is not taken seriously, there will be economic instability in the long term, the gap between income groups will widen, and there will be poverty between generations.

The changes that occurred due to the Covid-19 pandemic made the Indonesian economy even more chaotic, this also had an impact on the lives of Indonesian people, declining incomes, loss of livelihood sources in various sectors made people more difficult in their economy. This makes it even more difficult for small communities to manage their economy during the Covid-19 pandemic. This phenomenon then increases the number of poor people in Indonesia. Supriatna (1997: 90) in (kadji, 2004) states that poverty is a completely limited situation that occurs not at the will of the person concerned. A population is said to be poor if it is characterized by low levels of education, work productivity, income, health and nutrition and welfare of life, which indicates a circle of powerlessness.

Based on data from the Central Statistics Agency for East Java, in March 2011-March 2020 the percentage level of poverty in East Java decreased from year to year, except in September 2013, March 2015, and March 2020. In September 2013 it increased by 0.18%, in March 2015 there was an increase of 0.06% and the highest increase occurred in March 2020, which was 0.89% due to the Covid-19 pandemic.

One of the affected districts in East Java is Mojokerto Regency. Mojokerto Regency itself experienced an increase in the number of poverty rates in 2020 or during the Covid-19 pandemic, Based on the East Java Central Statistics Agency in 2016 - 2020 the poverty rate decreased in 2016 - 2019, and increased again in 2020 which in This year there was a Covid-19 pandemic. In 2017 it decreased by

0.42%, in 2018 it decreased again by 0.08%, while in 2019 it decreased again by 0.33%, but in 2020 it experienced a fairly large increase with a value of 0.82 %.

The Central Government in dealing with economic matters caused by this pandemic provides some social assistance, In the journal (Winarta dkk, 2020) explains Social Assistance According to the Ministry of Social Affairs (2011:15), social assistance is temporary assistance provided to the poor, with the aim of so that they can improve their lives naturally. In this case, one of the aids that will be reviewed by the author is the Village Fund Direct Cash Assistance (BLT Dana Desa). Direct Village Fund Cash Assistance is social assistance sourced from village funds. In the journal (Nadira dkk, 2019) explained that in accordance with the *Peraturan Pemerintah Nomor 8 Tahun 2016* concerning the second amendment to the *Peraturan Pemerintah Nomor 60 Tahun 2014* concerning Village Funds sourced from the APBN that Village Funds are funds sourced from the State Revenue and Expenditure Budget which are intended for village which is transferred through the Regency/Municipal Regional Revenue and Expenditure Budget and is used to finance the administration of government, implementation of development, community development, and community empowerment which are prioritized to finance development and community empowerment.

Minister of Finance Sri Mulyani issued the *Peraturan Menteri Keuangan (PMK) Nomor 22/PMK.07/2020* concerning Village Fund Management, one of these published rules regulates the amount of Village Fund Cash Direct Assistance, in the previous PMK BLT village funds were given for nine months with the amount of six hundred thousand rupiah (600,000) each for the first month to the third month and three hundred thousand rupiah (300,000) for the fourth month to the ninth month, while in the new PMK the amount of BLT village funds is given within a period of 12 months with the amount three hundred thousand rupiah (300,000) per month. The Village Fund BLT is financial assistance to poor families in villages sourced from village funds to overcome the impact of the COVID-19 pandemic, this assistance is given to help the economy of the poor affected by Covid-19. The requirements for people who receive direct cash assistance from village funds are based on Ministry of Finance Regulation Number 222 of 2020 as follows:

1. Poor or underprivileged families who live in the village concerned, and
2. Not including beneficiaries of the Family Hope Program (PKH), Basic Food Cards, Pre-Employment Cards, Cash Social Assistance, and other government social assistance programs.

One of the villages that received the Village Fund BLT is Pulorejo Village, which is located in Dawarblandong District, Mojokerto Regency. Pulorejo village itself has a number of people as many as 17637 family cards, many Pulorejo villagers are affected economically due to the Covid-19 pandemic, the majority of people in Pulorejo village are farmers and also private workers. Based on data obtained from the village, the number of people who receive direct cash assistance from village funds is 85 heads of families each month, they are people who live or live in the village. they are people who receive recommendations from the RT / RW where they live which will then be given to the head of each hamlet for

verification before the data is given to the village and will be re-verified before the data is input to the local district government.

In Pulorejo Village itself, the Direct Cash Assistance program is not running effectively where there are still various kinds of problems in its implementation such as the intended target, what are the criteria for BLT-DD recipients, how is the data collection process for BLT-DD recipients, how to complain if there are people those who should have received BLT-DD but did not receive and vice versa, could the government cut the amount of BLT-DD in order to make all people equal to receive aid and many others? Based on observations made by previous authors in the field, it was found that there are still problems in determining who is entitled to receive the assistance, because there is no accurate data in determining who is entitled and deserving of such assistance, and there is no transparency to the public either online through the website. or offline.

There is a need for a follow-up to the problem above, namely regarding the effectiveness of the Village Fund Direct Cash Assistance (BLT) program. in measuring program effectiveness (Makmur, 2015) states that effectiveness indicators can be measured from several criteria, namely: a. Punctuality, b. Cost calculation accuracy, c. Accuracy in measurement, d. Accuracy in making choices, e. The accuracy of thinking, f. Accuracy in carrying out orders, g. Accuracy in determining goals, h. Target accuracy.

Based on the above phenomenon, the researcher is interested in studying how the Effectiveness of the Direct Village Fund Cash Assistance carried out by the government during the Covid-19 pandemic in Pulorejo Village, Dawarblandong District, Mojokerto Regency, so the author chose the title "Effectiveness of Village Fund Cash Direct Assistance (BLT) for Communities Affected by COVID-19 19 in Pulorejo Village, Dawarblandong District, Mojokerto Regency". The purpose of this study was to determine the effectiveness of the implementation of the Village Fund Direct Cash Assistance (BLT) program for communities affected by Covid-19 in Pulorejo Village, Dawarblandong District, Mojokerto Regency.

## **B. LITERATURE REVIEW**

### **a. Public policy**

Anderson in Islamy (1994: 19) in the book (widodo, 2021) states that public policy includes everything that is stated and done or not done by the government. Besides that, public policies are also policies developed or made by government agencies and officials.

Friedrich (1971) in the journal (Triningtias & Sugiyantio, 2020) argues that the notion of policy is a direction of action proposed by a group, a person, or also the government in a certain environment that provides obstacles and opportunities for a policy that It is proposed to be able to use and overcome in order to achieve a goal, or also to realize a certain goal or purpose.

Edward and Sharkansky (in Islamy, 1998) in the journal (muadi, 2016) say that the state policy is "is what government says and do, or not do, it is the goals or purposes of government programs". or not carried out by the government, the State policy is in the form of targets or objectives of government programs).

Based on the above understanding, however, the formulation is essentially state policy that leads to the public interest, taking into account the existing values. Therefore, state policy can be concluded as a series of actions taken or not carried out by the government, whether carried out by a person or group of people to achieve a certain goal that is oriented towards the interests of the community.

b. Effectiveness

Effectiveness is a level of success produced by a person or organization in a certain way in accordance with the goals to be achieved. In other words, the more plans that are successfully achieved, the more effective an activity is. And according to the Big Indonesian Dictionary "KBBI", effectiveness is the usability, activity and the existence of conformity in an activity between someone who carries out a task with the goal to be achieved.

Sejathi (2011) in the journal (mursyidah, 2017) states that effectiveness is the effectiveness of results to support goals. While Handyaningrat stated that effectiveness is a detailed measurement of predetermined goals or objectives (Gunawan, 2003), According to Georgopolous and Tannebaum (1985: 50) in the journal (Tiara & mardianto, 2019) suggests that, Effectiveness is viewed from the point of view of achieving goals, where the success of an organization must consider not only organizational goals but also defense mechanisms in pursuit of goals.

In other words, the assessment of effectiveness must be related to the problem of goals and objectives. Meanwhile, Siagian (2010:151) in the journal (Maun, 2020) argues that effectiveness is related to completing work on a predetermined time or it can be said whether the implementation of something is achieved as previously planned.

So based on the descriptions of several experts, it can be concluded that effectiveness is a concept that can be used as a means to measure a program that can be seen from the timeliness factor, goal achievement, and target accuracy of the program. a program can be implemented appropriately, effectively, efficiently if the program is carried out in accordance with a predetermined plan, thus effectiveness is a very important concept in organizational theory because it is able to provide an overview of the success of an organizational program in achieving its goals or objectives.

Measuring the effectiveness of a program or organization is not a very simple matter, because effectiveness can be studied from various perspectives and depends on who assesses and interprets it. The level of effectiveness can be measured by comparing the plan to be carried out with the results after carrying out the plan. However, if the results obtained from the plans carried out do not get the desired results so that the goals are not achieved, then it is said to be ineffective. Measures of program effectiveness according to (Sutrisno, 2007: 125-126) in the journal (Maun, 2020) measuring the effectiveness of programs or activities need to pay attention to several indicators, namely:

1. Understanding of the program.
2. Right on Target.
3. On time. (Sutrisno, 2007: 125-126)

Makmur in his book on the effectiveness of supervisory institutional policies (2010:7) in the journal (Maun, 2020) argues that effectiveness can be measured from several things, namely:

- a) Accuracy of timing: the time used properly will affect the effectiveness of a program or activity in achieving its goals.
- b) Accuracy of cost calculation: this is done so that in carrying out a program there is no shortage of funds or budget until the program is completed.
- c) Accuracy in measurement: this means that in carrying out a program, standardization must be applied. The accuracy of the standards used in implementing a program is a measure of achieving effectiveness.
- d) Accuracy in making choices: is an activity carried out for success in achieving goals because in making choices it takes a very important process to achieve effectiveness.
- e) Accuracy of thinking can determine effectiveness in achieving predetermined goals.
- f) Accuracy in carrying out orders: is the activity of organizations or individuals who have the ability to give orders clearly and easily understood and if the orders given cannot be understood then the execution of the orders will fail and ultimately be ineffective.
- g) Accuracy in setting goals: goals that are set correctly will support the effectiveness of the implementation of these activities.
- h) Target accuracy: can determine the success of individual or organizational activities in achieving goals.

Richard M. Steers in the journal (Aini dkk., 2018) mentions that there are four factors that affect organizational effectiveness, namely:

a. Organizational Characteristics

In general, organizational characteristics consist of organizational structure and technology. The structure in the organization relates to the relationship of human resources, how to arrange people in the organization to get the job done. While technology in this case is an organization's mechanism to convert raw inputs into finished outputs.

b. Environmental Characteristics

Factors that can affect the effectiveness of an organization, namely the environment, the environment in this case includes two things, namely the external environment and the internal environment. The external environment is all the forces that arise outside the boundaries of the organization and influence decisions and actions within the organization. While the internal environment is also called organizational climate, which includes various attributes of the work environment.

c. Characteristics of Workers

In addition to organizational, technological and environmental factors that affect effectiveness, a real contribution to organizational success can be seen from its employees. Workers interact with each other in their environment and form organizational structures and make use of organizational technology. Characteristics of workers have a direct influence on organizational

effectiveness with two important organizational processes, namely a sense of attachment to the organization and individual work performance.

**d. Management Policies and Practices**

In general, management policies and practices show variations in leadership styles, policies and practices to achieve organizational goals. In this indicator there are at least four variables that affect the effectiveness of the organization, namely: Formulation of strategic objectives of resource utilization, communication processes, decision making.

According to Campbell J.P (in Starawaji, 2009) in the journal (Yolaita & yuniningsih, 2017) there are general effectiveness indicators as follows:

1. Program success
2. Target Success
3. Satisfaction with the Program
4. Input and Output Level
5. Achievement of Overall Goals

Campbell J.P's opinion is also in line with the opinion of Riant Nugroho (2012: 707-710) in the journal (Yolaita & yuniningsih, 2017) which states that measuring the effectiveness of a program can be done using the following principles:

- a) Program provisions
- b) Execution accuracy
- c) Target accuracy
- d) Environmental accuracy
- e) Process accuracy

**c. Village Fund Direct Cash Assistance Program (BLT-DD)**

The Guidebook (Bappenas, 2020) explains that the Village Fund Direct Cash Assistance (BLT-Dana Desa) is financial assistance to poor families in villages sourced from the Village Fund to reduce the impact of the COVID-19 pandemic. The value of BLT-Village Fund is IDR 600,000 per month for every poor family who meets the criteria and is given for 3 (three) months and IDR 300,000 every month for the next three months. The BLT-Dana Desa is tax-free.

In the journal (Nadira dkk, 2019) explained that in accordance with Government Regulation Number 8 of 2016 concerning the second amendment to Government Regulation Number 60 of 2014 concerning Village Funds sourced from the APBN that Village Funds are funds sourced from the State Revenue and Expenditure Budget which are intended for village which is transferred through the Regency/Municipal Regional Revenue and Expenditure Budget and is used to finance the administration of government, implementation of development, community development, and community empowerment which are prioritized to finance development and community empowerment. Minister of Finance Sri Mulyani issued Minister of Finance Regulation (PMK) number 22/PMK.07/2020 concerning Village Fund Management, one of these published rules regulates the amount of Village Fund Cash Direct Assistance, in the previous PMK BLT village funds were given for nine months with the amount of six hundred thousand rupiah (600,000) each for the first month to the third month and three hundred thousand rupiah (300,000) for the fourth month to the ninth month, while

in the new PMK the amount of BLT village funds is given within a period of 12 months with the amount three hundred thousand rupiah (300,000) per month.

This assistance is provided to help the economy of the poor affected by the Covid-19 pandemic. The government in providing this assistance hopes that with this assistance the poor or affected communities can help a little of their economy which is reduced even to the point of losing their income due to the Covid-19 pandemic.

In the guidebook (Bappenas, 2020) Prospective recipients of BLT-Village Funds are poor families, both those recorded in the Integrated Social Welfare Data (DTKS) and those not recorded (exclusion error) who meet the following criteria:

- a. Does not receive assistance from PKH/BPNT/Pre-Employment Card holders;
- b. Experiencing loss of livelihood (not having sufficient economic reserves to survive for the next three months);
- c. Having family members who are prone to chronic/chronic illness;

Meanwhile, in the Regulation of the Ministry of Finance number 222 of 2020, the requirements for people who receive direct cash assistance from village funds are as follows:

- 1) Poor or underprivileged families who live in the village concerned, and
- 2) Not including beneficiaries of the Family Hope Program (PKH), Basic Food Cards, Pre-Employment Cards, Cash Social Assistance, and other government social assistance programs.

### **C. METHODS**

Research in English is called research. When viewed from the wording, it consists of two syllables, namely *re* which means to repeat or repeat and *search* which means to see, observe or seek. So that research can be interpreted as a series of activities carried out to get a new understanding that is more complex, more detailed and more comprehensive than the thing being studied.

In this study, the type of research used by the author uses descriptive qualitative research. In the book (Anggito & setiawan, 2018) according to Denzin & Lincoln (1994) it is stated that qualitative research is research that uses a natural setting with the intention of interpreting phenomena that occur and is carried out by involving various existing methods.

While descriptive data in books (Sugiarto, 2015) are data that are generally in the form of words, pictures, or recordings. The data criteria in qualitative research are definite data. Definite data is data that actually occurs as it is, not just data that is seen, spoken, but data that contains food behind what is seen and spoken. The location of this research was carried out by taking the location in Pulorejo Village, Dawarblandong District, Mojokerto Regency. Researchers took research at this location because it was in Pulorejo Village, Dawarblandong District, Mojokerto Regency. In sharpening research, researchers who use qualitative methods must establish a focus. (Sugiyono, 2015) explains that the focus of research is a single domain or several related domains of social situations. The focus of this research is the effectiveness of the Village Fund Direct Cash Assistance (BLT) program in Pulorejo Village, Dawarblandong District, Mojokerto Regency. Based on the opinion of Makmur in his book on the



effectiveness of supervisory institutional policies (2010: 7) in the journal (Maun, 2020) argues that effectiveness can be measured from several things, namely:

1. Timing accuracy:
2. Cost calculation accuracy:
3. Accuracy in measurement:
4. Accuracy in making choices:
5. Accuracy of thinking:
6. Accuracy in carrying out orders:
7. Accuracy in setting goals:
8. Target accuracy:

Sources of data used in this study are secondary data and primary data.

1. Primary data sources are data sources that directly provide data to data collectors such as interviews and observations.
2. Secondary data sources are sources that do not directly provide data to data collectors. For example through other people or through documentation studies and literature studies.

Data collection techniques are the most strategic step in research, because the main purpose of research is to obtain data. Without knowing data collection techniques, researchers will not get data that meets the data standards set (Sugiyono, 2015) In this case the researcher uses data collection techniques through interviews, observation, documentation studies, and literature studies.

#### **a. Interview**

Esterberg (2002) in (Sugiyono, 2015) defines the interview as follows. "a meeting of two persons to exchange information and ideas through question and responses, resulting in communication and joint construction of meaning about a particular topic". An interview is a meeting of two people to exchange information and ideas through question and answer, so that meaning can be constructed in a particular topic. Interviews are used as a data collection technique if the researcher wants to do a preliminary study to find problems that must be investigated, but also if the researcher wants to know things from the respondents more deeply. In this study, researchers conducted structured in-depth interviews using interview guidelines to direct the direction of the interviews and write down the results of the interviews conducted.

#### **b. Observation**

Understanding observation is an activity / activity that is very complex which consists of all kinds of processes, be it biological processes or psychological processes that are more concerned with memory processes and observations. These observation activities/activities certainly have certain goals to be achieved. The following are the objectives of the observations:

- To be able to describe an object and everything related to the object of research through observation using the five senses.
- To be able to get a conclusion about the object being observed, which conclusions are compiled in a report that is relevant and useful for learning materials.
- To be able to obtain data or information that can be shared with other parties in the form of scientific or non-scientific works

Researchers conducted field observations to support the results of in-depth interviews conducted.

**c. Documentation Study**

Documents are records of events that have passed, documents can be in the form of writing, pictures, or monumental works of someone. Documents in the form of writing such as diaries, life histories, stories, biographies, regulations, policies. Documents in the form of images such as photos, live images, sketches, and others. Documents in the form of works such as works of art, which can be in the form of pictures, sculptures, films, and others. Document studies are complementary to the use of observation and interview methods in qualitative research. In the case of the Bodgari document stating "In most tradition of qualitative research, the phrase personal document is used broadly to refer to any first person narrative produced by an individual which describes his or her own actions, experience and belief " (Sugiyono, 2015)

**d. Literature Study**

Literature studies are used in this study to get an accurate picture of this research according to several experts, namely by studying and reading books, literature, and scientific works that have been made and published as references to authors related to this research (Dewi, 2011)

In this study, the author uses data analysis techniques using an interactive model (interactive model of analysis) developed by (Miles & Huberman, 2014) in (Sugiyono, 2019) including the following:

1. Data collection is the data collected in the form of words, not a series of words. And it may have been collected in a number of ways (observations, interviews, documents, recordings). And which are usually processed roughly before they are ready for use (via note taking, typing or stationery).
2. Data condensation refers to the process of selecting, focusing, simplifying, abstracting, and/or transforming data that appears in a complete corpus (body) of written field notes, interview transcripts, documents, and other empirical materials.
3. Data display is the presentation of data that can be done in the form of brief descriptions, charts, relationships between categories, and the like. The most frequently used in presenting data in qualitative research is narrative text.
4. Verification is the initial conclusion put forward is still temporary, and will change if no strong evidence is found that supports it at the next stage of data collection.

**D. EXPLANATION**

Public services are the most visible benchmark in government performance, the public can directly assess the government's performance on the quality of public services that have been carried out and provided by the government, because these public services involve the interests of many people and the impact can be directly felt by the whole community.

After describing the results of the research along with the findings in the field, the author will describe the data analysis in accordance with research on the Effectiveness of the Village Fund Direct Cash Assistance Program for

communities affected by Covid-19 in Pulorejo Village, Dawarblandong District, Mojokerto Regency. In this study the analysis was carried out using theory (Makmur, 2015) namely there are 8 indicators to see the effectiveness of a program, where these indicators are the focus of this research, 8 focuses on this research as follows:

1. Punctuality.
2. Accuracy of cost calculation.
3. Accuracy in measurement.
4. Accuracy in making choices.
5. Accuracy of thinking
6. Accuracy in carrying out orders
7. Accuracy in setting goals
8. Target accuracy.

A public service can be said to be effective if the goals and objectives that have been planned by a public agency can be achieved in accordance with a predetermined plan. A program can be said to be effective if the program is implemented on time, the costs incurred are appropriate, the right in making choices, the accuracy in determining orders, the accuracy in determining the goals and accuracy of the targets of the program and the community can feel the benefits of the program.

Based on the objectives in this study, namely to find out and analyze the Effectiveness of Direct Village Fund Cash Assistance for communities affected by Covid-19 in Pulorejo Village, Dawarblandong District, Mojokerto Regency, in this section the author will analyze the findings. Both data and information obtained at the research location from research informants were adjusted to the research focus.

### **1. Punctuality**

In the book (Makmur, 2015) time is something that determines the success of an activity carried out in an organization. Punctuality is a thing that greatly affects the effectiveness of an activity or program that is run. In the journal (Maun, 2020) To carry out an activity or program, planning in determining the time is absolutely necessary. The time used properly will affect the effectiveness of a program in achieving its goals. In determining the time and timeliness in the distribution of Village Fund Direct Cash Assistance in Pulorejo Village, there were a few obstacles at the beginning of the distribution of the assistance due to the data collection process and also verification carried out by the local government on the data of prospective recipients provided by the village government. However, in the subsequent distribution process, the timeliness of distribution has been carried out according to the schedule given by the local government. Thus, it can be concluded that from the indicators of the timeliness of the distribution of the Village Fund Direct Cash Assistance, it has been going well, but experienced a few obstacles at the beginning of the distribution of the assistance.

### **2. Cost Calculation Accuracy**

Mursyidi (2008: 14) in the journal (Pongantung et al., 2016) states that the cost is defined as a sacrifice that can reduce cash or other assets to achieve goals,

both those that can be charged now or in the future. Every activity or program is inseparable from a cost, what is meant is the use of existing costs to run the program. The costs incurred or budgeted for the distribution of the Village Fund Direct Cash Assistance program are in accordance with the regulations made by the central government regarding the assistance program. The total fee given to the recipient is 600 thousand for the first 3 months of aid distribution, while for the following month it is 300 thousand in accordance with existing regulations. That way it can be concluded that from the indicators of the accuracy of the cost calculation it has been going well and in accordance with what is on the legal basis or regulations that have been made.

### **3. Accuracy in Measurement**

Accuracy in the measurement in question is a certain measure of success to measure the success of a program. In a program or activity, it must have a measure that is stated in the objectives of the program. The accuracy of the measure used in carrying out an activity or program being carried out is part of its effectiveness. In measuring the accuracy of the Village Fund Direct Cash Assistance program in Pulorejo Village, the village government sets a measure of success that is not too high, the village government in this assistance program only hopes that this assistance can help the poor and communities affected by Covid-19 to ease the economic burden. those who are disturbed.

Based on the results of observations, interviews that the author has conducted to dig up data, the authors conclude that the accuracy indicator in this measurement is deemed to have met the goals or measurements that have been set, because with this assistance the community feels a little helped for their economic problems where most of the income they have decreased drastically due to the impact of the Covid-19 pandemic.

### **4. Accuracy in Making Choices**

In determining the accuracy of the choice of distribution of Village Fund Direct Cash assistance, the government has issued mechanisms and tasks from each level of government from the center to the village administration. In this case, to overcome the impact caused by the Covid-19 pandemic, the government made an effort by distributing aid taken from village funds. In addition to direct cash assistance from village funds, the government from before and during this pandemic also distributed several other assistances, both in the form of cash and basic needs. Based on the data obtained, in determining the choice of distributing direct cash assistance from village funds during this pandemic, it was a choice that was deemed quite appropriate, because with the distribution of such assistance it could ease the economic burden faced by the people affected by COVID-19, most of the people were affected from a decrease in income to loss of income. employment due to the large number of layoffs in their workplace. This was also reinforced by statements from the community who received direct cash assistance from village funds who said that this assistance helped their economy a little. Meanwhile, the village government also revealed that this assistance is one solution to overcome the problems caused by the Covid-19 pandemic.

## **5. Thinking Accuracy**

Thinking is a symptom of the soul that can establish relationships, something that it knows or an activity that involves our brains working. Every human being is given a mind that can be used to think, it is one of the privileges that humans have. In this study, what is meant by the accuracy of thinking is an act of someone's thinking to distribute direct cash assistance from village funds. Based on the data obtained in terms of the accuracy of thinking done by someone in distributing this assistance, it is considered very appropriate, because in a pandemic situation like this many people are affected by the pandemic, starting from losing their jobs and also decreasing income, therefore with this assistance can be felt by the community to help a little their economic problems that are being disrupted or experiencing an economic downturn. In addition to distributing aid, the village government is also thinking about how to restore the economy of the people who have experienced an economic decline due to this pandemic.

## **6. Accuracy in Executing Orders**

The success of a program or activity is more or less influenced by a leader in giving orders and also conveying information clearly. In the journal (musgar, 2019) A leader is a person who has skills and advantages, especially skills in one field, so that he is able to influence other people to jointly carry out certain activities, for the achievement of one or several goals. So, the leader is someone who has one or more advantages as a predisposition (a talent that is born from birth), and is a necessity of the situation / era, so that he has the power and authority to direct and guide subordinates. If a leader can provide well and clearly it will increase the level of effectiveness in the course of a program. Based on the data obtained in this study, the giving of orders from the local government to the village government was carried out properly and clearly using the distribution mechanism determined by the central government, the media used was also in the form of an official letter so that the information conveyed was still appropriate and the contents did not change down to the lowest level as an executor. Thus, it can be concluded that the accuracy of carrying out orders has been going well and in accordance with existing mechanisms.

## **7. Accuracy in Setting Goals**

An organization or program must have a set goal, the goal that has been set is used to measure the achievement of a program or organization. if these goals can be achieved then a program or organization can be said to be successful, otherwise if the goals set are not achieved then the organization or program can be said to have failed. Goals that are set correctly will greatly support the effectiveness of the implementation of activities. Based on the data obtained in this study, the purpose of the village fund direct cash assistance program is to ease the burden on the community a little bit affected by the Covid-19 pandemic. In the program that has been implemented, it can be seen that the purpose of the direct cash assistance program has been achieved, this is evidenced by a statement by the community which reveals that this assistance can help a little of the burden of life that has decreased in income due to the impact of the Covid-19 pandemic. In this way, the village fund cash transfer program can be said to be successful and effective based on the achievement of the results of the program's objectives.

## 8. Target Accuracy

In this case the target is more oriented to the short term and is more operational in nature, determining the right targets, both individually and organizationally, really determines the success of organizational activities. Based on this explanation, it can be explained in this study that the target is a short-term orientation towards people affected by the Covid-19 pandemic and in accordance with the criteria set by the central government regarding the criteria for receiving this assistance, namely:

1. Poor or underprivileged families who live in the village concerned, and
2. Not including beneficiaries of the Family Hope Program (PKH), Basic Food Cards, Pre-Employment Cards, Cash Social Assistance, and other government social assistance programs.

Based on the data obtained, the number of recipients of direct cash assistance from village funds in phase one is 85 people, and based on interviews that have been carried out it can be seen that the target recipients of assistance are correct and in accordance with the existing targeting mechanism. The results of this study regarding the accuracy of the government's targets have carried out according to predetermined procedures, namely through the data collection process from the local RT which will then be collected and verified by the village government authorities. Meanwhile, regarding community problems related to aid recipients, the village government has followed the criteria of the applicable regulations regarding this assistance program. Thus, it can be concluded that the accuracy of the target recipient is correct and in accordance with the procedure.

## E. CONCLUSION

To overcome the problems caused by the Covid-19 pandemic, especially the economic impact, the central government made an effort by allocating village funds to be used as a direct cash assistance program for village funds to be distributed to the community in accordance with predetermined mechanisms and procedures. When viewed from the effectiveness of the program related to timeliness, it can be concluded that it was on time even though at the beginning of the distribution there were a few obstacles, for the calculation of costs in this program it was also in accordance with existing regulations, for aspects of measurement accuracy and accuracy of thinking carried out by the Pulorejo village government. This is quite appropriate because the thinking and measurements are based on helping people affected by the Covid-19 pandemic. As for the aspect of making the right choice, the distribution of direct cash assistance is also one of the solutions during a pandemic like this, but also for other assistance from the government, it can also help the community. In terms of accuracy in carrying out orders, in this case the orders are delivered clearly and in accordance with existing procedures, while for the accuracy of determining goals, it has been carried out in accordance with applicable rules, namely to help people affected by the Covid-19 pandemic. And lastly, for targeting accuracy, it is quite precise and effective, this is because the target recipients have been selected according to the criteria or conditions for recipients of assistance made by the central government.

Based on the results of research and discussion, and conclusions in this study, the authors provide some suggestions as follows:

- 1) The Pulorejo village government should update the data on the poor in Pulorejo Village to help make it easier to determine the recipients of this kind of social assistance.
- 2) In order to reduce suspicion of the village government, it is better if in terms of assistance programs such as this there is transparency to the community so that there are no misunderstandings between communities. Transparency can be done offline or online.
- 3) The Pulorejo village government needs to update its service providers, such as creating a village website to make it easier to access information in the village, besides that it can also be used as a means of transparency of activities carried out by the village government.

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