

**IMPLEMENTATION OF THE PARAS VILLAGE FUND POLICY,  
CEPOGO DISTRICT, BOYOLALI REGENCY IN HANDLING CORONA  
VIRUS DISEASE (COVID 19)**

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**ABSTRACT**

Implementation of the Paras Village Fund Policy, Cepogo District, Boyolali Regency in Handling Corona Virus Disease (Covid 19), In Handling Covid-19. Thesis. Government Science Masters Program. STPMD "APMD" Yogyakarta High School for Village Development. The Village Fund is part of the village finances which is one of the priority Village incomes to finance development expenditures and empowerment of rural communities. This study uses a qualitative descriptive method, using interview techniques, documentation and observations of village officials and community leaders in Paras village in analyzing the Implementation of the Paras Village Fund Allocation Policy, Cepogo District, Boyolali Regency in Handling Corona Virus Disease (Covid 19). The results showed that the implementation of the Paras Village Fund was very good because it had the expertise, available budget, adequate facilities and had the authority to implement the village fund allocation policy. The disposition between the parties in the implementation of the village fund allocation policy has gone well because the policy implementers have good knowledge and understanding and have a high commitment in carrying out their duties. The bureaucratic structure in implementing the village fund allocation policy has served according to responsibilities, carrying out tasks in accordance with the provisions being carried out, where the division of work is in accordance with the main tasks and functions, coordination between sections is going well based on SOPs in implementation related to village fund allocation used. the implementation of the village fund allocation policy has gone well, which already has a clear information transformation with the socialization, and has consistency regarding the clarity of information on the implementation of the Village Fund.

**Keywords:** *implementation of village funds, corona virus disease (Covid 19)*

**A. PRELIMINARY**

The *Undang-Undang No. 6 tahun 2014 tentang Desa* expect that the village is able to manage its own government. With the delegation of authority, it is hoped that villages can solve problems in their respective regions such as poverty,

infrastructure and community empowerment that have been adequate so that social inequality and other problems can be in accordance with the policies regulated in the regulation of the *Undang-Undang Nomor 6 tahun 2014*. Because the village is a government unit that is very close to its people so it can pay attention to the conditions and situations of the people in more detail. The *Undang-Undang No. 6 Tahun 2014* stated that village funds will be disbursed in 2015 amounting to 10% of the APBN.

Village income sources consist of: 1) Village Revenue and Expenditure Budget (the APBDes), which is small, 2) the source of income is very dependent on very small assistance, 3) the welfare of the village community is low, making it difficult for the village to have high Village Original Income (the PADes) and 4) the problem of low village operational funds to run public services (Putra, dkk, 2015: 1203).

Regional rights and obligations in managing village funds are in the form of a regional government work plan and are described in the form of regional income, expenditure, and financing which are managed in a regional financial management system, which is carried out efficiently, effectively, transparently, accountable, orderly, fair, appropriate, and obey the laws and regulations (Sumarno, 2012: 57). Based on this, the management of village funds must be adjusted to existing regulations so that the objectives of the Village Fund can be right on target and do not cause legal cases.

The enactment of the *Undang-Undang Nomor 6 Tahun 2014* can be a breath of fresh air for the village in the practice of village finance. This is because there are three features that in the *Undang-Undang Nomor 6 Tahun 2014* include first, the amount of funds flowing to the Village (Article 72); second, the income of the village head (Article 66) and thirdly the authority of the Village Head in managing village finances (Article 75) and with the ratification of this Village Law, each Village will receive funding from the central government through the APBN.

Village development is carried out by means of cooperation between the village government, the private sector, and the community, this is because if it is carried out by only one party, the development will not materialize properly and will not be on target as planned. To achieve development goals in the village in particular, the village government is expected to try to implement development programs that are specifically designed for villages (Sofiyanto, 2014: 30).

The Village Fund received by the village government is then managed by the village government and village officials by involving the local community starting from planning in the village development planning musrenbang activities that bring all levels of society to the realization stage which absorbs a lot of local workers. This corresponds to the *Peraturan Menteri Keuangan Nomor 49 Tahun 2017* Article 22 paragraph (2) which reads that the implementation of activities financed from the Village Fund is prioritized to be carried out independently using local resources/raw materials, and strived to absorb more labor from the local village community.

The success of village fund management depends on various factors, including the readiness of village government officials as the spearhead of implementation in the field, optimizing the improvement of village level

government performance, so that a village fund management accountability system is needed that can truly meet the principles of regional financial accountability.

## B. CONCEPT

Planning in the management of village funds is strategic because from the results of the deliberation the village development plan will be followed up by the village head and his apparatus which is included in the Village Medium Term Development Plan (the *RPJMDes*) every six years and the Village Government Work Plan (the *RKPDes*). and the *APBDes* once a year. After the Raperdes on the *APBDes* was mutually agreed upon by the village head and the *BPD* no later than October and the results of the evaluation from the bupati/mayor or sub-district head (who received a delegation to evaluate the Raperdes from the *APBDes*) stated that the Raperdes from the *APBDes* did not conflict with the interests general and higher legislation, the *APBDes* can be established. The use of village funds is managed by the village government through the power of the village head and is used according to the *RPJMDes*, the *RKPDes*, and the *APBDes*.

The village fund management system managed by the Paras Village Government, Cepogo District, Boyolali Regency includes a collection and accountability mechanism referring to the *Undang-Undang Nomor 33 Tahun 2004* concerning the Financial Balance between the Central Government and Regional Governments. The use of village funds adheres to the principle of money follows function, which means that funding follows the functions of government which are the obligations and responsibilities of each level of government. The implementation of the Village Fund Allocation policy in Handling Corona Virus Disease (Covid 19) starts from the provisions in the *Surat Edaran Kementerian Desa, Pembangunan daerah Tertinggal, dan Transmigrasi Republik Indonesia Nomor 8 Tahun 2020* regarding the Covid-19 response village and the Affirmation of the Village Cash Work Intensive and the *Peraturan Bupati Kabupaten Boyolali Nomor 8 Tahun 2021* about changes to the *Peraturan Bupati Nomor 49 Tahun 2020* regarding the Implementation of Discipline and Law Enforcement of Health Protocols as an Effort for Prevention and Control of Corona Virus Disease 2019 in Boyolali Regency and the *Peraturan Bupati Kabupaten Boyolali Nomor 45 Tahun 2017* concerning Procedures for the Allocation, Distribution and Use of Village Fund Allocations for Villages in the Boyolali Regency Region for the 2018 Fiscal Year and the Mechanism for the use of Unexpected Expenditures in order to be guided by the provisions of articles 25,26,27,28 and 29 the *Peraturan Bupati Boyolali Nomor 94 tahun 2018* concerning Guidelines for Village Financial Management, which is focused on non-natural disasters, as stated in Article 7A, namely that non-natural disasters are disasters that occur as a result of extraordinary events such as the spread of diseases that threaten and/or afflict the community on a large or large scale, at least in the form of: pandemic CoronaVirus Disease2019 (COVID-19); avian influenza pandemic; cholera epidemic; and/or other infectious diseases.

### C. METHODS

This study uses a qualitative descriptive approach containing statements by extracting data using interview techniques with policy actors informants, observations and literature studies. Observations were made directly to the research field, in Paras Village, Boyolali Regency, Central Java Province. The literature study was carried out by searching, collecting and analyzing the results of reports in Paras Village, Boyolali Regency, Central Java Province, plus supporting data in the form of various writings in the legislation.

### D. DISCUSSION

The Paras Cepogo Boyolali Village Fund has been managed for the handling of the COVID-19 pandemic. The practice of managing village funds is in accordance with applicable regulations. The procedure for determining the use of Village Funds follows the Village Finance planning and budgeting process. The change in the focus of activities for handling the COVID-19 pandemic was carried out through the Village Deliberation in the *RKP Desa*. Changes to the *RKP Desa* followed by changes to the *APBDesa* with maximization in the fields of Disaster Management, Emergencies, and Village Urges. The Village Fund budget is allocated for activities in the field of Village Development Implementation and the fields of Disaster Management, Emergency and Village Urgency. The use of Village Funds for handling COVID-19 is prioritized through the COVID-19 Emergency Response Program, Direct Cash Assistance (the *BLT*), and Cash Intensive Work (the *PKT*).

In the Analysis of Village Fund Implementation The implementation of the Paras Village Fund Allocation policy, Cepogo District, Boyolali Regency in this study uses the Edward III model which can be explained as follows:

Village fund allocation policy communication is the delivery of policy information from policy makers to policy implementers and made it more effective by conveying it to policy target groups and other interested parties.

Indicators in communication are the process of transmission / channeling of communication, clarity of communication and consistency. Aspects of this communication are in the form of decisions, implementation instructions, orders and other policies regarding the allocation of village funds in Paras Village, Cepogo District, Boyolali Regency, so that the communication that occurs is in the form of internal communication and external communication.

The communication indicator in this study is measured by how communication is established between the Village Government and the community. The measurement of communication indicators according to Edward III is through the following sub-indicators:

- a. Transmission Good communication channeling will be able to produce a good implementation too, there are often problems in the distribution of communication, namely the existence of misunderstandings (miscommunication) caused by the many levels of bureaucracy that must be passed in the communication process, so that what is expected is distorted in the middle of the road.

The results of interviews with informants regarding *the transmission of the implementation of the village fund allocation policy in Paras Village, Cepogo District, Boyolali Regency must go through several levels of bureaucratic apparatus authorized in implementing the Village Fund policy. and the third stage, 20% of the distribution of village funds, especially for handling Covid-19.*

- b. Clarity The implementation of village funds will be effective if the measures and policy objectives are understood by the individual responsible for achieving the policy objectives. The clarity of the size and objectives of the policy thus needs to be communicated appropriately with the implementers. The implementation of the village fund allocation policy must be acceptable to all personnel and must clearly and accurately understand the aims and objectives and policies for the distribution of village funds in the response to Covid 19.

According to the *Edaran Kementerian Desa, Pembangunan daerah Tertinggal, dan Transmigrasi Republik Indonesia Nomor 8 Tahun 2020* about Covid-19 Responsive Villages and Affirmation of Village Cash Intensive Work, the *Surat Pernyataan Bupati Boyolali Nomor: 460168616.412020* regarding the Statement of Emergency Alert Status for Disease Outbreaks due to Corona Virus in Boyolali Regency and the *Surat Sekretaris Daerah Kabupaten Boyolali Nomor 440/01 16714.1012020* about Anticipating Covid-19 and the *Surat Kepala Dispermasdukcakil Provinsi Jawa Tengah Nomor 41221255* regarding the guidelines for the establishment of the village corona virus disease-19 (covid-19) prevention and handling post in Central Java.

From the results of the interviews obtained the following information: *We are also active through the WA with the sub-district parties and use information boards and through village meetings with the RW heads so that what we do is not wrong in distributing aid and so on and the implementation of policies on the use of village fund allocations begins with the Dusun Deliberation, Special Women's Consultation Which is then continued through the Village Deliberation and the results of the Village Deliberation are included in the Preparation of the Village Government Work Plan/the RKP Priority The proposal is discussed with the BPD in the APBDesa preparation meeting and Information on the use of Village Fund Allocation/the DD is carried out by (1) Compiling a report at the end for the fiscal year through the IPPD/ village government administration information, for the community, the LKPD Report on Information on Village Government Implementation, addressed to the BPD, the LPPD Village Government Implementation Report, addressed to the Regent through the Camat and Information through the Village Information Board.*

- c. Consistency or uniformity of the basic measures and objectives need to be communicated so that the implementor knows the exact size and policy objectives of the distribution of village funds. Consistency in communication means that the message/news should be continuous, continuous and not contradictory. The difficulty that is often encountered is the inconsistency of implementation. In the implementation of village fund policies, there can be obstacles and deviations made by policy makers and those carried out by policy implementers. Communication is needed so that decision makers and

implementers will be more consistent in implementing every policy that will be implemented in society.

The preparation of village fund allocations in Paras Village, Cepogo District, Boyolali Regency basically involves community participation. Information about village finances can be obtained transparently by the community. The *APBDes* is adapted to the needs of the village. The Village Government is fully responsible for financial management. The community, either directly or through representative institutions, supervises the financial management carried out by the village government. All forms of problems that occur in village governance can provide impetus for making changes to better village governance so that in the future, villages can become pioneers for strengthening democracy, independence and prosperity locally and nationally in Indonesia, and this can be achieved if management is based on the ability of human resources managers. The low capacity is part of the problems shown in the management of the Village Fund Allocation, including the lack of optimal institutional aspects, human resources, and village government management.

**Staff** The main resource in program implementation is human resources (staff). One of the failures that often occur in policy implementation is caused by inadequate, adequate or incompetent human beings in their fields. The addition of the number of staff and implementers alone is not sufficient, but sufficient staff are needed and have the appropriate ability to carry out the allocation of village funds. With regard to staff resources, the results of interviews with the head of Gadungan Village already have the expertise or ability to implement village fund policies in Paras Village, Cepogo District, Boyolali Regency.

The available budget can influence whether or not the policy is optimally implemented. Limited budget resources will affect the success of policy implementation, besides the program cannot be implemented optimally, budget constraints cause the disposition of policy actors to be low. The budget in the allocation of village funds has been budgeted by the central government which is given to each village.

**Facilities** Resources are not only human but also facility resources. In implementing the allocation of village funds, facility resources are also budgeted by the policy implementer which must be in accordance with their needs. Looking at the existing conditions in the field regarding human resources and related facility resources in implementing the village fund allocation policy in Paras Village, Cepogo District, Boyolali Regency it is good because the facilities used are capable of being used for the implementation of village fund allocation activities in the distribution of covid assistance to village residents.

**Authority** Another resource in determining the success of policy implementation is authority. The authority possessed by the institution will influence the institution in implementing the policy. Authority becomes important when the policy is faced with a problem and requires it to be resolved immediately with a decision. The village government has the authority to regulate and manage the allocation of household village funds in accordance with the original and given authority, which concerns the role of the village government as a public service provider in the village and as a companion in the planning and

implementation process of regional development involving the community at the village level. The results of the interview with the Village Head of Paras Village, Cepogo District, Boyolali Regency regarding the suitability of the authority of implementing the policy in carrying out the determined village fund policy.

The attitude of the policy implementer is very influential in the implementation of the policy, if the implementer has a good attitude then he will be able to carry out the policy well, on the contrary if his attitude is not supportive then the implementation will not be carried out properly. With regard to the disposition or attitude of the implementer in implementing the village fund allocation policy, it is focused on two things, namely the knowledge and understanding of the implementer and commitment.

Knowledge and understanding of implementers Knowledge and understanding of implementers in implementing village fund allocation policies in Paras Village, Cepogo District, Boyolali Regency were obtained from the socialization carried out. Knowledge and understanding of the attitude of the implementer can lead to an attitude of acceptance, indifference and rejection of the policy. The attitude of acceptance, indifference and refusal will lead to a high disposition of policy implementers and dispositions. Knowledge and understanding of the implementing apparatus of village fund policies is good because the results of interviews show that the existence of socialization to implementers can increase the knowledge and understanding of the implementers so that they can channeling the village funds to the community in the context of COVID-19 assistance.

The Disposition Commitment is also closely related to the commitment of the policy implementers, but it is this commitment that is still being disputed by the policy implementers. In this case, it is the commitment of the implementer of the village fund allocation policy.

Bureaucratic structure influences policy implementation. Aspects of the bureaucratic structure cover three things, namely the division of work, Standard Operating Procedures (SOP) and fragmentation. The division of tasks in the work is very necessary in order to maximize the tasks and responsibilities assigned according to the competencies possessed by the policy implementers. Duties, principals and functions (the *Tupoksi*) are rules that must be implemented by policy implementers in the allocation of village funds. The bureaucratic structure in the allocation of village funds is focused on three things, namely the division of work, Standard Operating Procedures (SOP) and fragmentation.

The division of work The implementation of the village fund policy for the village apparatus has been well made, each division carries out its work well, because I chose competent people in it to assist me in implementing this village fund.

Standard Operating Procedures One of the most important aspects in the bureaucracy for implementing village fund allocations is the existence of standard operating procedures (SOP). The SOP is a standard or written guideline used to encourage and mobilize policy implementers to achieve goals. The SOP are standardized procedures or stages that must be passed to complete a certain work process. The SOP in the implementation of the village fund allocation policy have

been implemented properly or become an obstacle in implementing the policy implementation.

The results of the interview with the informant Drs Yuwono, dated January 28, 2022 regarding the SOP in the implementation of the village fund allocation policy, the results obtained are as follows: *The work implementation is in accordance with the established SOP. Yes, all tasks must be in accordance with the established SOP, because we ourselves are also afraid of making mistakes so that it becomes a danger to ourselves.* The results of the interview with Entarto TH, January 9, 2022, *My task is in accordance with the SOP that has been made.* Interview with Maryono on January 9, 2022, *For the tasks for all implementers in the allocation of village funds, the SOP has indeed been made, we just have to carry out according to our duties.* Interview with Bakir Chairman of the BPD on January 9, 2022, *in the implementation of the village fund allocation policy in Gadungan Village, Wedi Klaten already has an SOP and has been implemented well.*

Fragmentation The bureaucratic structure also includes a dimension of fragmentation, namely the distribution of policy responsibilities to several different agencies that require coordination. The worst consequence of bureaucratic fragmentation is an attempt to hinder the coordination of policy implementers because the priority reasons of different agencies encourage bureaucrats to avoid coordination with other agencies.

The results of the interview with the informant Drs Ari Yuwono, dated January 9, 2022 regarding the views on whether the bureaucracy can help the success or harm the successful implementation of village fund allocations are as follows: *Very helpful, because this is a program from above, we only have to implement it. Very helpful, everything has been prepared with instructions from the president, ministers to regional heads in order to make the village fund allocation program a success for social assistance for covid 19.* Interview with Entarto TH, January 9, 2022, *I think it is very helpful, because without a clear bureaucracy then task execution can be chaotic.* Interview with Maryono on January 9, 2022, *The existence of the bureaucracy really helps my task.* Interview with Joko Susilo on January 9, 2022, *the fragmentation in the implementation of the village fund allocation policy that has gone well.*

Based on the results of the study, it can be observed that related to fragmentation in the implementation of village fund allocation policies, it has been going well. In practice, the researchers observed that the implementation of this policy has been well coordinated between the departments. Based on this, it can be concluded that the bureaucratic structure in implementing the village fund allocation policy has served in accordance with their respective duties and functions, and carried out their duties in accordance with the provisions laid down run.

Based on the results of interviews with these informants, it shows that the implementation of the village fund allocation policy in Paras Village, Cepogo District, Boyolali Regency has gone well in terms of communication, resources, disposition and bureaucratic structure, only communication problems need to be improved because people who do not receive the *BLT* sometimes also asked about



the criteria for the *BLT* recipients, this means that communication is still an obstacle in the allocation of village funds used for the *BLT* distribution in Paras Village, Cepogo District, Boyolali Regency.

The provision of Village Funds (the ADD) is a manifestation of the fulfillment of the village's right to implement Village autonomy so that it grows and develops following the growth of the Village itself based on diversity, participation, original autonomy, democratization and community empowerment. Implementation of village fund allocation policies aims to improve community welfare, where before the onset of Covid 19, village funds were used for development and providing training to the community and village officials, while in 2020 the allocation of village funds was used to distribute BLT to communities affected by Covid 19, this is also in accordance with direct instructions from the President that Village funds are used to help the community.

### **Communication in the implementation of village fund allocation policies**

The results of interviews with informants indicate that the communication that exists between policy implementers and other parties is good, it's just that there is one obstacle that the community cannot directly access the beneficiaries, this is a separate obstacle in communication, but in general communication between parties has been running smoothly, good. This shows that communication is a major factor in terms of policy implementation. Agustino (2014: 150), states that the distribution of good communication will result in a good implementation as well because of problems in the distribution of communication.

The Village Fund in the distribution of this assistance in its implementation is from the government and the village is only the implementer of the policy. Communication will determine the success of achieving the objectives of implementing the village fund allocation policy. Effective implementation occurs when policy implementers already know what they are doing. The work and responsibilities that are carried out can run well if there is transmission so that there is no miscommunication, there is clarity of communication and clarity of communication and consistency in communication.

Socialization is one of the efforts made in providing clarity of information related to the implementation of village fund allocations where socialization is carried out at the top level, namely for the village head and also down at the RT and the RW levels. Socialization is one of the means that can be used to carry out the communication process because information needs to be conveyed to policy implementers in order to understand what is the content, objectives, directions, target groups of the policy, so that policy actors can prepare any matters related to implementation. policies, so that the policy implementation process can run effectively and in accordance with the objectives of the policy itself (Hasibuan, Yusnadi, Purba, 2016: 62). The successful implementation of village fund allocations requires that policy implementers know what to do, what are the goals and objectives of the policy to be clear, namely to the people of Paras Village, Cepogo District, Boyolali Regency.

### **Resources in the Implementation of the Village Fund Allocation Policy**

The results showed that the implementation of the village fund allocation policy in Paras Village, Cepogo District, Boyolali Regency regarding human

resources was good, in terms of staff, budget, facilities and authority. Resources in the implementation of village fund allocations have met both in terms of quality and quantity, where in terms of the quality of human resources have attended socialization, education and training, and workshops so that they have good qualifications according to their duties and responsibilities, from the budget side, the budget In the implementation of the allocation of village funds, the government has also budgeted, in terms of facilities, it has been fulfilled and has functioned properly and in terms of authority, village officials as policy implementers have the authority to help communities affected by Covid 19.

The implementation of the village fund allocation policy will not succeed without the support of its resources. The quality of human resources relates to skills, dedication, professionalism, and competence in their fields, while quantity relates to the number of human resources whether it is sufficient to cover the entire target group. Human resources are very influential on the success of implementation, because without reliable human resources, policy implementation will run slowly. Human resources who have knowledge and skills can carry out tasks more effectively and efficiently (Hatumale, 2013: 3).

Non-human resources in the implementation of village fund allocations are facility resources. Facilities will support the successful implementation of a program or policy and in the implementation of the policy the allocation of village funds has been fulfilled. This is in accordance with Edward III in Widodo (2010: 98) who states that: however clear and consistent the provisions and rules are and however accurate the delivery of these provisions or rules, if the policy implementers are responsible for implementing the policy. lack of resources to implement policies effectively then the implementation of these policies will not be effective.

#### **Disposition or attitude of implementers in implementing village fund allocation policies**

The results showed that the disposition or attitude of the implementers between the parties involved in the implementation of village fund allocations had gone well because they already had good knowledge and understanding and had a high commitment accompanied by an honest and responsible attitude in carrying out their work in implementing the allocation of funds village.

Knowledge and understanding of implementers in implementing performance allowance policies for education staff at the ISI Surakarta is good because they always receive socialization first. High commitment is also reflected in the attitude to carry out seriously so that what is the goal can be realized. This shows that the implementers support, accept and work seriously to implement the policy so that implementation becomes smooth. This is in accordance with Agustino's statement (2012: 142) that the attitude of acceptance of the implementers will affect the success or failure of the performance of policy implementation, this is very likely to happen because of the policies implemented.

Winarno (2013: 174) states that disposition is a character or characteristic possessed by the implementor. Disposition determines the success of a policy implementation. If the implementor has a good disposition, he will be able to carry out the policy well as desired by the policy maker. Disposition plays an

important role in the success of a policy implementation. This is because in carrying out their duties, policy implementers must understand and have a good view related to policies.

### **Bureaucratic Structure in implementing village fund allocation policies**

The results of the analysis show that the bureaucratic structure in implementing the village fund allocation policy has served in accordance with their respective duties and functions, and carries out their duties in accordance with the provisions carried out, the existence of the Standard Operational Procedure (the SOP) is also a factor that can be an indicator of success in fund allocation. village. The existence of a clear SOP allows the implementer to determine the performance targets of the targets to be achieved.

The bureaucratic structure in charge of implementing the village fund allocation policy has served in accordance with their respective provisions. Each division carries out its duties professionally, both in terms of implementation, supervision and control by carrying out various activities, including collaboration with other parts that are implementing it. The results of the analysis of the SOP show the SOP in implementing village fund allocations are able to increase the success of implementing village fund allocation policies. The bureaucratic structure also includes a fragmentation dimension. The fragmentation related to the implementation of the village fund allocation policy has been going well, as evidenced by the coordination, communication, and cooperation between the sections. This is in accordance with the expression of George Edward III who said that fragmentation is the division of responsibilities of a field to organizational units. The fragmentation carried out in the implementation of the village fund allocation policy will continue to run effectively when the implementation of the policy is carried out with a good distribution of responsibilities.

## **E. CONCLUSION**

Based on the results of the research that has been done, it can be concluded as follows:

Communication between the parties involved in the implementation of the village fund allocation policy in Paras Village, Cepogo District, Boyolali Regency has gone well, which already has a clear transformation of information through socialization to policy implementers, and also has consistency regarding clarity of information so that information in the implementation of the policy, it is appropriate and understood by the responsible policy implementer, only communication experiences obstacles from the community because they do not have access to information on the recipients of the *BLT*.

The human resources involved in implementing the village fund allocation policy in Paras Village, Cepogo District, Boyolali Regency are very good because they have skilled staff, available budget, adequate facilities and have the authority to implement the village fund allocation policy.

The disposition between the parties involved in the implementation of the village fund allocation policy has gone well because the policy implementers in Paras Village, Cepogo District, Boyolali Regency already have good knowledge

and understanding and have a high commitment in carrying out their duties in distributing village funds used to help the community. affected by Covid 19.

The bureaucratic structure in implementing the village fund allocation policy has served according to responsibilities, carrying out tasks in accordance with the provisions being carried out, where the division of work is in accordance with the main tasks and functions, coordination between sections is going well based on SOPs in the implementation related to the allocation of funds village to provide assistance to the community due to Covid 19.

From the results of this study, researchers provide input for parties involved in implementing the village fund allocation policy, it is necessary to provide access to information for people who want to know information about the provision of Covid 19 assistance, this is because the impact of covid is so heavy on the community's economy, so it is better to implement the policy of going directly to the community to obtain information about affected community members who still have not received assistance from the village government. For parties involved in implementing the village fund allocation policy, they should still pay attention to the signs in the distribution of funds so that there are no mistakes in decision making that can harm the implementers of the policy.

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