

VILLAGE FUND MANAGEMENT FOR COVID-19 HANDLING (Study in Kopek Village, Grobogan Regency, Central Java Province)

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ABSTRACT

The purpose of this study was to analyze the practice of managing Village Funds in handling the COVID-19 pandemic based on applicable regulations. The research method used is descriptive qualitative with a case study approach. This research was conducted in Kopek Village, Godong District, Grobogan Regency. Data collection techniques by observation, interviews and documentation studies. The results of this study indicate that the management of village funds in handling COVID-19 is in accordance with applicable regulations. The procedure for allocating priorities for the use of Village Funds has been carried out in the Village planning and budgeting process. Changes in activities in handling COVID-19 were carried out through Village Deliberations which were followed by Changes in the Village Budget by refocusing activities and budgets to support the implementation of the Implementation of Restrictions on Micro-Based Community Activities and the Implementation of COVID-19 Handling Posts at the Village level as well as Direct Cash Assistance (BLT) and Cash Intensive Work (PKT).

Keywords: Village Fund management, Handling COVID-19

INTRODUCTION

The World Health Organization (WHO) has declared that Corona Virus Disease 2019 (COVID-19) is a pandemic and Indonesia through Presidential Decree No. 12 of 2020 dated April 13, 2020 stated that COVID-19 is a national disaster that requires immediate efforts to control the prevention and countermeasures.

The government has made efforts through several policies that have been implemented, including the establishment of a Task Force for the Acceleration of Handling COVID-19, Large-Scale Social Restrictions (PSBB), hospital quarantine, implementation of Micro-based Community Activity Restrictions (PPKM), level-based PPKM to self-isolation policies.

The spread of COVID-19 greatly impacts all aspects of economic, social, political, cultural, defense and security life. In accordance with the provisions of Law Number 2 of 2020 concerning Stipulation of Government Regulation Number 1 of 2020, Village Funds can be used for COVID-19 prevention and control activities. In the priority use of the 2021 Village Fund, it is explained that the Village is obliged to carry out pandemic handling activities in order to overcome the economic impact through social safety net activities in the Village.

Based on the Instruction of the Minister of Home Affairs Number 3 of 2021 concerning the Enforcement of Restrictions on Micro-Based Community Activities and the Establishment of a Command Post for Handling Corona Virus Disease 2019 at the Village and Sub-District Levels and the Instruction of the Minister of Villages, Development of Underdeveloped Regions and Transmigration Number 1 of 2021 concerning the Use of Village Funds in 2021 in Implementation of the Implementation of Restrictions on Micro-Scale Community Activities in the Village. The Village Government is required to (a) refocus activities and budgets to support PPKM implementation activities in the Village by stipulating a Village Head regulation regarding changes to the translation of the Village APB

before stipulating a Village Regulation regarding Village APB Changes, (b) establishing a Village Head Regulation in accelerating the implementation of the Village Posko, (c) establish and stipulate a Village Command Post Team with a Village Head Decree. For this reason, the village government must act responsively in responding to situations and conditions in managing the Village Fund.

A study on the handling of COVID-19 has been carried out by several Yasa researchers (2020) on policies for handling the spread of COVID-19 based on customs and local wisdom in Bali using the Tri Hita Karana concept. Pamungkas, et al (2020) and Hefis (2020) examined the use of the Village Fund for the 2020 fiscal year in handling COVID-19.

In contrast to previous research, this study specifically examines the management of the Village Fund for the 2021 fiscal year for handling the COVID-19 pandemic. This article examines how to manage the Village Fund, especially in refocusing activities and budgets as well as changing the translation of the Village Budget to support the Micro PPKM policy at the Village level as well as Direct Cash Assistance (BLT) and the Village Cash Intensive Work Program (PKTD). This study was conducted in Kopek Village, Godong District, Grobogan Regency, Central Java Province.

LITERATURE REVIEW

Priority for Use of Village Funds in 2021

In accordance with the provisions of Law Number 2 of 2020 concerning Stipulation of Government Regulations in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the COVID-19 Pandemic and/or in Facing Threats That Endanger the National Economy and/or Financial System stability into law, Village Funds can be used for activities to handle the COVID-19 pandemic and Direct Cash Assistance (BLT).

The use of Village Funds in 2021 is guided by the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 13 of 2020 concerning Priorities for Use of Funds in 2021. Priorities for using Village Funds for 2021 include adaptation of new village habits, through efforts to create healthy and prosperous villages through villages Safe COVID-19 and realize a village without poverty through Village Fund Direct Assistance (BLT-DD).

Village Fund for handling the COVID-19 pandemic

Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions and

Transmigration Number 13 of 2020 concerning Priority Use of Funds in 2021. Priority determination of the use of Village Funds is carried out through an assessment of the list of Village development programs/activities focused on efforts to restore the national economy, national priority programs and adaptation of new habits Villages to support the Village SDGs. Priority setting for the use of Village Funds is discussed and agreed upon in the Village Deliberation. Priority for using Village Funds for adaptation to new Village habits includes COVID-19 Safe Villages.

Village Fund BLT

Based on PMK No. 222/PMK.07/2020 concerning Village Fund Management, BLT Desa is the provision of cash to poor or underprivileged families in the Village sourced from the Village Fund to reduce the economic impact due to the Corona Virus Disease 2019 (COVID-19) pandemic. . The Village Government is required to budget and carry out BLT-Dana Desa activities with the criteria of beneficiary families including (a) poor or underprivileged families domiciled in the village concerned, (b) excluding recipients of the Family Hope Program (PKH) aid, basic food cards, food cards, etc. Pre-Employment, Cash Social Assistance (BST), and other

Government social assistance programs.

The data collection of BLT-Dana Desa beneficiary families takes into account the Integrated Social Welfare Data (DTKS) from the Ministry of Social Affairs. The amount of BLT-Dana Desa is IDR 300,000 per beneficiary family for 12 months starting in January 2021. The Village Government is obliged to stipulate a Village Head Regulation concerning the Provision of Direct Village Fund Cash Assistance (BLT-Dana Desa) to Poor Families in 2021 and distributed starting January until December 2021. In the event that the Village Government does not implement BLT-Village Funds for 12 months in the 2021 fiscal year, it will be subject to a sanction of withholding the Village Fund by 50% (fifty percent) of the Village Fund which will be distributed in phase II of the 2022 fiscal year.

Village Cash-Intensive Program

The use of the 2021 Village Fund as stipulated in Permendesa Number 13 of 2021 is the Village Cash Intensive Program. Village Cash Intensive Work is an activity to empower rural communities, especially the poor and marginal, which is productive by prioritizing resources, labor, and local technology to provide additional wages/income, reduce poverty and improve people's welfare.

The use of Village Funds is

prioritized to be carried out with the Village Cash Work Intensive pattern. Workers are prioritized for the unemployed, underemployed, female heads of families, members of poor families, and members of other marginalized communities. The amount of the work wage budget is at least 50% (fifty percent) of the total cost per activity carried out using the PKTD pattern. Wages are paid every day.

The implementation of the Village Cash Intensive activity is managed by implementing a health protocol to protect workers from COVID-19, including: wearing masks, applying a safe distance between one worker and another worker of a minimum of 2 (two) meters, and sick villagers are prohibited from working in the village. PTKD. The types of Village Cash Intensive activities include, among others:

- a. Agriculture and plantations for food security;
- b. Restaurant and Village tours;
- c. Food logistics trade;
- d. Fishery;
- e. Farm;
- f. Food processing and warehousing industry.

Micro PPKM and Village Command Post

Based on the Instruction of the Minister of Home Affairs Number 3 of 2021 concerning the Enforcement of Restrictions on Micro-Based Community

Activities and the Establishment of Corona Virus Disease 2019 (COVID-19) Handling Posts at the Village and Sub-District levels to control the spread of Corona Virus Disease, the financing needs in its implementation are charged to the Village Fund and can be supported from other sources of income through the Village Revenue and Expenditure Budget (APB Desa). The Ministry of Finance Circular Letter Number SE-2/PK/2021 explains that in relation to the handling of the Corona Virus Disease 2019 (COVID-19) pandemic, the use of Village Funds in 2021 is determined (earmarked), among others:

- a. Cash Direct Assistance;
- b. At least 8% (eight percent) of the Village Fund received by each Village for activities to handle the COVID-19 pandemic which is the authority of the Village, including for COVID-19 safe village actions and COVID-19 safe Village task forces.

The Village Government shall refocus activities and budgets to support the implementation of PPKM activities in the Village by stipulating a Village Head Regulation concerning Changes in the Elaboration of the Village APB, before stipulating a Village Regulation concerning Village APB Changes. The Village Head

Regulation in question is then adjusted at the time of the preparation of the Village Regulation regarding the Changes to the Village Budget which is regular in nature.

METHODS

This type of research is descriptive qualitative. The object of research is the practice of managing Village Funds to control the prevention and control of the spread of COVID-19, Kopek Village, Godong District, Grobogan Regency, Central Java Province. The data collected includes data for the 2021 fiscal year. Information data mining was carried out with interviews with the Village Head and Village Secretary and a documentation study of the Village Budget and its amendments along with related documents. The results are analyzed for compliance with the relevant regulatory provisions.

ANALYSIS OF RESEARCH RESULTS

Changes in the Elaboration of the 2021 Kopek Village Budget

The procedure for determining the 2021 Village APB has been carried out according to the Village planning and budgeting process and is stipulated in the Kopek Village Regulation Number 10 of 2020 concerning the 2021 APB Village Budget on December 28, 2020. Based on the

2021 Village APB, the revenue budget managed by the Kopek Village government is Rp. Rp 2,168,540,000.00, the budget is Rp 2,263,374,100.00 there is a deficit of Rp (94,834,100.00). In the financing post there is a surplus of Rp. 94,834,100.00.

Following up on the Instruction of the Minister of Home Affairs Number 3 of 2021, the Instruction of the Minister of Villages Number 1 of 2021 and the Circular of the Minister of Finance Number SE-2/PK/2021, the Kopek Village Government has refocused the budget by stipulating Village Head Regulation Number 4 of 2021 dated 19 February 2021.

The budget shift is used to support the implementation of PPKM Micro and Village Posts for the prevention and spread of COVID-19 amounting to Rp 53,488,000

Management of Village Funds for handling COVID-19 in Kopek Village

In refocusing the expenditure budget, especially in the field of implementing village development, the focus is on the activity of establishing a Village Command Post to handle COVID-19 at the village level, amounting to Rp. 91,488,000.00. Based on the circular letter of the Minister of Finance Number SE-2/PK/2021 the budget to support Micro PPKM is

at least 8% (eight percent) of Village Fund receipts. The Kopek Village Fund Ceiling for 2021 is IDR 1,142,868,000, so the budget used for PPKM support exceeds the predetermined limit.

The details for the use of the Kopek Village Fund Priority in 2021 are as follows:

Micro PPKM and Village Command Post

The use of the Village Fund budget to support the implementation of Micro PPKM and Village Command Posts for handling COVID-19 in Kopek Village is allocated Rp. 91,488,000.00 with details of usage as follows :

Cash Direct Assistance

Criteria and Mechanism of Data Collection for BLT Recipients

Based on the provisions of the Regulation of the Minister of Finance Number 222/PMK.07/2021 and the Regulation of the Regent of Grobogan Number 1 of 2021, that the Village Fund BLT budget is given to beneficiary families for 12 (twelve) months in the amount of Rp. 300,000 per month. the criteria for beneficiary families include: (a) poor or underprivileged families who are domiciled in the village concerned, (b) excluding recipients of the Family Hope Program (PKH), Basic Food Cards, Pre-Employment Cards, Cash Social Assistance

(BST), and other Government social assistance programs. The mechanism for determining beneficiary families is discussed in the Incidental Village Deliberation and determined by the Village Head Regulation concerning beneficiary families. The number of families receiving BLT-Dana Desa is 25 households.

BLT distribution

Based on Grobogan Regent Regulation Number 1 of 2021, the distribution of Village Funds from RKUN to RKD for Kopek Village is carried out in 3 (three) stages. For phase 1, the distribution is reduced to the needs of the Village Fund BLT for the first month to the fifth month, with the distribution of BLT distributed every month. For stage 2, the distribution of Village Funds after deducting the need for BLT for the sixth month to the tenth month and distributed every month. For the distribution of phase 3, the Village Fund is distributed after deducting the need for BLT for the eleventh to twelfth months.

Currently, the Kopek Village Government has distributed the Village Fund BLT for 9 months, from January to September ($25 \text{ KPM} \times 9 \text{ months} \times \text{Rp } 300,000 = \text{Rp } 67,500,000$). The distribution of BLT is carried out with non-cash payments, namely by using a bank/other financial service to the beneficiary's account from the village

account. The distribution of BLT to recipients was carried out by bank officers at the Kopek Village Hall.

Village Cash-Intensive Program

The Village Cash Intensive Program is an activity to empower rural communities, especially the poor and marginal, which is productive by prioritizing resources, labor, and local technology to provide additional wages/income, reducing poverty. In the change in the translation of the 2021 Village Budget, the Kopek Village Government carries out development activities in the amount of Rp. 945,380,000 with details of activities for

Development/Rehabilitation/Improvement/Hardening of Village Roads, Farm Business Roads, Bridges, Village Road Infrastructure, Rehabilitation of Uninhabitable Houses, Landfilling Village market and Village Market Kiosk Development, implemented with a community self-management pattern. Labor and materials come from local villages, so they are able to absorb local labor and increase income. Labor wages are paid directly on a daily basis and if this is not possible, they are paid weekly.

Reporting

In managing the Village Fund, the Village Government makes reports on the realization and absorption of Village Village

outputs online in the Online Monitoring application for the State Treasury System (OM-SPAN). In addition, the Village Government also makes a report on the implementation of the Village Fund BLT every month. The report format contains the number, name of the family head/name of the BLT recipient, date of receipt, number of receipts, signature/thumbprint of the recipient.

CONCLUSION

The Kopek Village Fund has been managed for the handling of COVID-19. In general, the practice of managing the Village Fund has been carried out in accordance with applicable regulations. The procedure for determining the use of Village funds has been carried out through the Village Development Planning Consultation (Musrenbangdes) and is stipulated in the Village RKP. On the basis of the Village RKP, the Village government prepares the Village Budget in a timely manner. With fundamental regulatory changes, the Village Government has refocused activities and budgets in support of Micro PPKM activities and the Establishment of Village Command Posts for handling COVID-19.

a) Micro PPKM and Village Posts are carried out in an effort to prevent and handle the spread of COVID-19 by 8% of the Village Fund ceiling with education and

socialization activities, 3T support, preparation of hand washing facilities, spraying of disinfectant liquid, preparation and/or maintenance of village isolation rooms, village post secretariat.

b) Direct Village Fund Cash Assistance (BLT-Dana Desa) is given to 25 (twenty five) beneficiary families for 12 (twelve) months with the amount of Rp. 300,000 per month. The mechanism for determining beneficiary families is discussed in the Incidental Village Deliberation and stipulated by the Village Head Regulation regarding the beneficiary families of the Village Fund BLT.

c) The Village Cash Intensive Program is carried out by carrying out physical development in the form of Construction/ Rehabilitation/ Improvement/ Hardening of Village Roads, Farm Business Roads, Bridges, Village Road Infrastructure, Rehabilitation of Uninhabitable Houses, Demolition of Village Market Yards and Construction of Village Market Kiosks carried out with self-management involving the poor and marginalized from the local village. Labor wages are paid directly on a daily basis and if this is not possible, then it is paid weekly.

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