

Study of Village Fund Management during the Covid-19 Pandemic

(Implementation of Village Fund Policy on Procedures for Distribution and Determination of Village Fund Details in Kepanjen District, of Indonesia)

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ABSTRACT

The COVID-19 pandemic that hit Indonesia at the beginning of 2020 significantly impacted health, socio-culture, and economy. Various prevention and handling efforts involving all components of the nation, from the center to the village, have been carried out to reduce the number of fatalities and losses that are getting bigger. This condition makes the town have to change the Regional Revenues and Expenditures Budget Village (APBDes) sourced from village funds to handle the pandemic. The research was conducted in Panggungrejo Village, Kepanjen District, Malang Regency. This study aimed to describe and analyze how the implementation of village fund management policies during the COVID-19 pandemic in Panggungrejo Village, Kepanjen District. The data collection technique used in this research is observation, interview, and documentation techniques. Then the data analysis technique used in this research is descriptive qualitative with a theoretical approach that is by the existing problems and adapted to the arrangement of the data presented through the stages of data collection, data presentation, condensation, and conclusion/verification. The village fund management policy implemented by Panggungrejo Village, Kepanjen District, Malang Regency is based on George Edward III's theory related to elements of communication, resources, disposition, and bureaucratic structure that implementation is on track, meaning that the Panggungrejo village government has fulfilled these elements, Kepanjen District, although there are still some shortcomings. . The communication built between policymakers and policy implementers is adequate. The bureaucratic structure of the village apparatus has a high commitment to dealing with the pandemic; the disposition is evident so that the instructions for implementing policies are carried out correctly. Externally, the synergy of vital stakeholders has made the procedure very well supported.

Keywords: Village fund management, Covid-19 pandemic.

1. INTRODUCTION

The decentralization process that has been going on has provided awareness about the importance of regional self-reliance, which is based on empowering local potentials. Although at present, the existing policies still focus on autonomy at the district/city level, in essence, this independence must start from the lowest level of Government, namely the village. The village government is believed to be better able to see the needs that must be prioritized by the community than the Regency Government, which has a broader and more complex scope of problems. Argues that [1] the village, in reality, is the owner of the original autonomy, which has been a dynamic element of society in Indonesia for centuries. With its independence, villages in Indonesia have so much diversity,

The village represents the smallest legal community unit that already exists and grows along with the life history of the Indonesian people, and becomes an inseparable part of the order of life. Law [2] concerning Villages to answer challenges to all interests and needs of the village community can be better accommodated. This law is the state's commitment to protect and empower villages to become firm, advanced, independent, and democratic to create a strong foundation in implementing governance and development towards a just, prosperous and prosperous society. For this reason, rural development carried out must be by the problems faced, the potential possessed,

The purpose of village development, as stated in the Village Law, is to improve the welfare of human life and reduce poverty through the provision of the fulfillment of basic needs, development of village facilities and infrastructure, development of local economic potential, and sustainable use of natural resources and the environment. Village development is carried out by prioritizing the spirit of togetherness, kinship, and cooperation to realize the mainstreaming of peace and social justice.

Providing more significant opportunities for villages to manage their governance and equitable development implementation is expected to improve rural communities' welfare and quality of life so that problems such as regional disparities, poverty, and other socio-cultural issues can be minimized. The village is given the authority to regulate and manage its jurisdiction according to the needs and priorities of the town. The power referred to is a village-scale local authority, namely the authority to control and manage community interests that have been carried out by the village or are capable and effectively carried out by the town or which arise due to the development and initiatives of the village community. Village-scale local authorities include governance, development, community, and village empowerment. The implementation of the local authority has consequences for the alignment of the entry of government programs/activities into the village. The village-scale local authority must be the authority that arises from community initiatives by the village's capabilities, needs, and local conditions. This is so that the power is in line with the community's interests so that it can be accepted and implemented.

To support the implementation of village duties and functions in administering Government and village development in all its aspects by its authority, Law [2] mandates the Government to allocate Village Funds. The Village Fund has budgeted annually in the Regional Revenues and Expenditures Budget (APBN), which is given to each village as a source of village income. This policy simultaneously integrates and optimizes all existing budget allocation schemes from the Government to villages. The purpose of providing the Village Fund is stimulation to encourage the financing of village government programs supported by the participation of the community self-help mutual assistance in carrying out government activities and community empowerment. To improve the welfare and equitable distribution of village development. So that village development must be managed in a participatory manner because it involves community participation, and plans for its use are discussed and agreed upon in village meetings.

In the preparation of the Village Revenue and Expenditure Budget (APBDes), the role and involvement of the community is an essential factor to foster a sense of community responsibility for everything that has been decided and implemented, promotes a sense of belonging, so that the community is aware and able to maintain and develop the results. Development (self-help) and provide legitimacy or validity for all that has been decided. Before preparing the APBDes, the village must first make a village government work plan (RKP Desa), namely the village government work plan for one year, which is an elaboration of the village's medium-term development plan, the results of the previous year's development evaluation, village policy priorities or things due to an emergency or disaster.

The COVID-19 pandemic that hit Indonesia at the beginning of 2020 significantly impacted health, socio-culture, and economy. Various prevention and handling efforts involving all components of the nation have been carried out to suppress the increasing number of casualties and material losses, including the formation of a task force for handling both at the central and regional levels, the preparation of various government policies, budget allocation, preparation of human resources and even care or action. Of different social groups.

Policies that have been issued include Presidential Decree No. 7 of 2020 regarding the task force for the acceleration of handling COVID-19, Government Regulation No. 21 of 2020 concerning Large-Scale Social Restrictions in the context of managing COVID-19, Presidential Decree No. 11 of 2020 concerning the determination of public health emergency status, Presidential Decree No. Number 54 of 2020 concerning changes in posture and details of the State Budget for the 2020 fiscal year, Presidential Decree number 12 of 2020 concerning the determination of non-natural disasters that spread COVID-19 as a national disaster.

The purpose of this research is to describes and analyze the implementation of village fund management policies during the COVID-19 pandemic based on Malang Regent Regulation Number 30 of 2020 concerning Procedures for Distribution and Determination of Village Fund Details in Each Village and Technical Guidelines for the Use of Village Funds for Fiscal Year 2020, in Panggungrejo Village, Kepanjen District, Regency Poor.

Describe and analyze the supporting and inhibiting factors for implementing village fund management policies during the COVID-19 pandemic based on Malang Regent Regulation Number 30 of 2020 concerning the Second Amendment to Procedures for Distribution and Determination of Village Fund Details in Each Village as well as Technical Guidelines for the Use of Village Funds for the Fiscal Year 2020, in Panggungrejo Village, Kepanjen District, Malang Regency.

2. LITERATURE REVIEW

He said [3] that the term policy might be used broadly as in Indonesian Foreign Policy, Japan Economic Policy, or Agricultural Policy in Developing Countries or Third World Countries. It is also used to mean something more specific, for example, government policies on deregulation.

Carl Friedrich, quoted by defines policy as an action that leads to the goals proposed by a person, group, or Government in a particular environment in connection with the existence of certain obstacles while looking for opportunities to achieve the goals or realize the goals set desired [4],

Making decisions or policies by the wishes of the community is not awchicheasy. Because the community's interests are not singular, the Government needs to map out different public interests before formulating policies. By mapping the forms of public attention such as interests, aspirations, community problems, developing issues can be identified. Interest mapping will be beneficial because the Government will know which attractions are the most urgent and represent the community's interests to understand what the community needs are [8].

Based on the opinions of various experts mentioned above, it can be concluded that policies are actions or activities that are intentionally carried out or not carried out by a person, group, or Government in which there is an element of the decision in the form of an effort to choose among various alternatives that exist to achieve the goals and objectives.

Argues that public policy is a series of interconnected action choices made by the Government to deal with problems that develop in the policy environment. Public policy is a product of interaction between policy actors who directly or indirectly influence or influence public policy [5].

public policy is everything that is done or not done by the Government, the reason a policy must be carried out and the benefits for living together must be a holistic consideration so that the policy contains excellent benefits for its citizens. And does not cause harm; this is where the Government must be wise in determining a policy^[10].

Pressman and Widavskyts, as quoted by [3], define public policy as a hypothesis that contains initial conditions and predictable consequences. Robert Eyesstone in [6] interprets that public policy is the relationship that exists between government units and their environment. Many people feel that the meaning is still too broad to understand because what is meant by public policy can cover many things.

According to Augustino [6], public policy has seven primary characteristics: 1. Public policy is an action with specific aims and objectives; Policy is not random but has goals and is goal-oriented. 2. The authorities make public policies. 3. Public policy is a simultaneous decision, not a separate decision. 4. Policy is "what the government does" and not "what the government wants to do." 5. Public policies can be widespread (providing incentives, implementing financial assistance to the poor and others) but can also be unpopular (removing subsidies, applying high-interest rates, and so on). 6. Policy can be positive or negative. For the positive, the policy involves dealing with a problem (a deliberately purposive action);. In contrast, the policy's negative can affect a decision not to take any action or do anything (a deliberately purposive decision not to take action). 7) policy is based on the rule of law and is an action that is commanding.

Thomas R. Dye, as has been put forward by^[4], means that public policy is whatever Government chooses to do or not to do or whatever the Government decides to do or not to do. This means that it emphasizes that public policy is the embodiment of treatment and is not a statement of the will of the Government, public officials, or the community. Apart from that, the Government's choice not to do something is also a public policy because it has an effect.

Meanwhile, another explanation of the public policy, according to WI Jenkins, as quoted by^[4], is a series of interrelated decisions taken by a political actor or group of actors regarding the goals that have been chosen and the ways to achieve them in a situation.

Argues that [5] the implementation of government policies is influenced by the community's social conditions, economy, network of political forces, and administrative tools for implementing their procedures. Managing and sharing resources depends on the art of leading from a leader and the quality of bureaucratic human resources, which translate policies into programs. Therefore, the policy is not only related to the mechanism of elaborating political decisions into routine procedures through bureaucratic channels but more than that. It concerns conflict, decisions, and who gets what from a public policy.

Furthermore^[5], explains that the dominant role of the bureaucracy in the implementation of public policy is also in line with the nature of the bureaucracy as a public service institution. In other words, the main focus of public policy in a modern state is public service, which is everything that the state can do to maintain or improve the quality of life of the people.

3. RESEARCH METHODOLOGY

Implementation of village fund management policies during the COVID-19 pandemic in Panggungrejo Village, Kepanjen District, Malang Regency, with indicators: Mechanisms for implementing village fund management during the COVID-19 pandemic in terms of planning, implementation, and accountability of village funds. Handling Covid-19 in Panggungrejo Village, Kepanjen District.

The research was conducted in Panggungrejo Village, Kepanjen District, Malang Regency. Panggungrejo Village has semi-urban population characteristics located in the Central Capital of Malang Regency, namely Kepanjen. Panggungrejo Village has a very, very strategic position because it is part of the center of the development of the capital region, both in the short and long term. Besides that, demographically, the population of 9,022 people mainly works as workers in government agencies, the private sector, traders, and farming. The Covid-19 pandemic has claimed many victims, both cured and those who died. In that year, 45 people were confirmed positive, while four people died in managing the APBDes of Panggungrejo Village, the last few years in the management of village finances, including administratively orderly villages and often become models in the direction of APBDes. Besides that, community participation in development involvement is outstanding. The location of the research was carried out in Panggungrejo Village because in terms of managing village funds, it was pretty good, and the role of stakeholders was quite good, on the other hand, with a large number of people affected by COVID, including the red zone, efforts need to be made. Prevention and handling in terms of policymaking to overcome the pandemic that occurred.

Informants in this study were: Head of Panggungrejo Village, Village Secretary, Head of Division at the Community Empowerment Service, Section Head at the Malang District Health Office. Data Collection Techniques observation is done by directly observing the object being observed. In this study, researchers used participatory observation methods to obtain valid data. Namely the comment of Village Fund management policies during the COVID-19 pandemic in Panggungrejo Village, Kepanjen District according to Malang Regent Regulation Number 30 of 2020 concerning the Second Amendment to Malang Regent's Regulation Number 4 of 2020 concerning Procedures for Distribution and Determination of Village Fund Details in Each Village and Technical Guidelines for the Use of Village Funds for the Fiscal Year 2020.

Interviews were conducted by submitting several statements orally to the informant. The researcher used a guided free interview method. In this case, the researcher brings guidelines so that the interview does not deviate from the desired goal in the study.

The analysis was carried out before the researcher entered the field, while in the field, and after finishing in the area. In this study, the data analysis model used is Miles, Huberman & Saldana in Usman and Akbar. The steps were taken by the researcher in analyzing the data according to the model [7, 9].

4. RESEARCH FINDINGS

Priority for the use of village funds in 2020 has been regulated in the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 11 of 2019 concerning Priorities for the Use of Village Funds in 2020. The use of village funds in Malang Regency is stipulated through Regulation of the Regent of Malang Number 4 of 2019 concerning procedures for distribution and determination details of village funds in each village and technical guidelines for the use of village funds for the 2020 fiscal year.

Along with the rampant COVID-19 pandemic in early 2020, the Government must quickly overcome the pandemic by issuing policies both from budget management and prevention efforts from the center to regions and even villages. The development of the spread of COVID-19 is speedy and requires immediate handling. In line with the central policy regarding the use of village funds, the first amendment was made to the regent's regulation number 4 of 2019 above with the Regent's Regulation Number 14 of 2020 concerning changes to the Malang Regent's Regulation Number 4 of 2019 regarding the procedures for the distribution and determination of the details of village funds in each village as well as technical guidelines for the use of village funds for the 2020 fiscal year. In the course of the process, the regent's regulation was amended again by Regent Regulation Number 20 of 2020 concerning the second amendment to Malang Regent's Regulation Number 4 of 2019 concerning procedures for the distribution and determination of details of village funds in each village as well as technical guidelines for the use of village funds for the 2020 fiscal year.

Changes in head regulations the area referred to as an effort to adjust the region to the policy on the use of village funds issued by the ministry. With this change, the village in managing village funds must also adjust it according to the direction of the regional head regulation. The difference in the regional head regulation is intended to adapt the region to the policy on the use of village funds that the ministry has issued. With this change, the village in managing village funds must also adjust it according to the direction of the regional head regulation. The difference in the regional head regulation is intended to adapt the region to the

policy on the use of village funds that the ministry has issued. With this change, the village in managing village funds must also adjust it according to the direction of the regional head regulation.

Likewise, the priority of using village funds has shifted its designation. The following is an excerpt from an interview with Mrs. Irina Widyanti as Head of Village Administration at the Community and Village Empowerment Service:

"The determination of the number of village funds and their use has been regulated through Regent Regulation No. 30 of 2020, but with the Covid-19 outbreak, regions must adjust according to guidelines from the central Government, both changes to priorities for the use of village funds, BLT, volunteers, health workers, and other regulations. other rules."(interview on September 2, 2021).

From the results of the interviews above, the bureaucratic structure and disposition illustrate that the regional Government organizationally has implemented policies that are the provisions of the central Government to be applied in the regions and instructed and communicated to the village to make adjustments to what are the provisions in the Regent's Regulation. Number 30 of 2020 as referred to.

The policy for managing village funds during the pandemic began with changes to the Village Budget, especially allocations for the fields of disaster management, emergency, and village urgency, which were focused on handling COVID-19, as quoted by Ibu Irina Dwiyantri:

"Furthermore, the village must make changes to the APBDes and allocate part of the village funds in the fields of disaster management, emergency and urging villages for the handling of COVID-19 and its management refers to the regional regulation and statutory provisions."(interview on September 2, 2021).

From the interview, the policy in managing village funds during the pandemic carried out by the Regional Government, in this case, the Community and Village Empowerment Service, was carried out properly in a bureaucratic structure by communicating with regional officials. Judging from the policy's disposition, it must be implemented by the village by the provisions and has been shared with the village government to immediately make adjustments to the APBDes and its allocation as well as reporting and accountability.

Supporting factors for implementing policies internally, namely the resources owned by the Malang Regency government, which are complete with and good communication between regional apparatus, the procedure on Regent Regulation Number 30 of 2020 can be appropriately implemented. Meanwhile, externally supporting factors, the Regional Leadership Communication Forum, such as DPRD, military district command, resort police, district attorney, and the strong district court, made the policy very well supported.

Internally the inhibiting factor is the increase in the price of personal protective equipment (PPE), which is not matched by the adjustment of the standard unit price, which is the guideline for the procurement of equipment, making it an obstacle because the cost of PPE is very high above the legal price provisions. In addition, local governments must make budget adjustments (refocusing). Externally, budgeting for emergency response posts involving vertical agencies such as the military, police, and others has not been well integrated, resulting in an increasingly swollen budget. Lack of public awareness of the use of PPE further exacerbates the pandemic situation. The following is a quote from Mrs. Irina Dwiyantri:

"The Covid-19 outbreak spreads very quickly, and the lack of public awareness of the importance of using PPE makes the condition even worse. The price of PPE, which is increasingly unaffordable and exceeds the standard price limit, will make it difficult to procure; the emergency response post must coordinate well so that costs do not swell. The distribution of direct cash assistance must have clear recipients and need an excellent mapping at the village level".(interview on September 2, 2021).

Preparing the 2020 APBDes budget starts from the planning to the budgeting stages. The allocation of the 2020 APBDes expenditure is for expenditures in government administration, the area of development implementation, the field of community development, the field of community empowerment, and the field of disaster management, emergency, and village urging. The following is an excerpt from an interview with the village head of Panggungrejo with Mr. Mochamad Herul:

"Panggungrejo Village development budgeting in the 2020 APBDes is guided by the 2020 Village Government Work Plan (RKP Desa) whose preparation begins with village meetings (musdes) together with the BPD and the Village Development Planning Deliberation (Musrenbang) involving village stakeholders for the practice of the RKP. The village then becomes the guideline in the preparation of the Village Budget. (interview on October 21, 2021).

Furthermore, from the results of an interview with the Head of Panggungrejo Village, Mr. Mochamad Herul, he explained the changes in the APBDes and shifted the budget allocation for each sector is as follows:

"The COVID-19 outbreak requires serious handling. Initially, the APBDes did not cover Covid-19. Still, in such conditions, the village must immediately change the APBDes, especially in the field of disaster management emergency, and urge the village to increase the budget allocation quite a lot and reduce the areas of development and empowerment."(interview on October 21, 2021).

Based on the interviews from the informants above, it is known that the APBDes preparation process has followed the rules according to the law, starting from participatory planning through community involvement in the development planning process to determining the APBDes. The changes to the APBDes made by Panggunrejo Village are an effort to respond to the COVID-19 pandemic.

By Malang Regent Regulation number 30 of 2020, the use of village funds for handling non-natural disasters such as the COVID-19 pandemic includes the formation of village volunteers, providing direct cash assistance, handling COVID-19. The following is an excerpt from an interview with the Head of Panggunrejo Village, Mr. Mochamad Herul.

"Initially, the village allocated a budget for disaster management, emergency and urging the town not to be too large and did not expect that there would be a COVID-19 pandemic. However, the city immediately adjusted the APBDes for this sector, and the location was huge, so some of the activities planned at the beginning had to be shifted to handling COVID-19, including the purchase of PPE village volunteers, direct cash assistance, and handling." (interview on October 21, 2021).

The results of the interview above show that the change in the APBDes expenditure posture for handling COVID-19 is enormous, of which five fields, namely the field of government administration, the field of development implementation, the area of community development, the lot of community empowerment, budget allocations are getting less and more focused on the fields of disaster management, emergency, and urgency. Village for the handling of covid-19.

Changes in the Panggunrejo Village spending posture obtained from the village financial system data source (SISKEUDES) at the Malang Regency Village and Community Empowerment Service in 2021 as follows: the field of government administration remains at Rp. 701,290,258.00, the area of implementation of the original construction of Rp. 863,600,900,000 to Rp.294,422,470.00, a decrease of 34.09%, the field of community development remains at Rp. 87,059.990,23, community empowerment sector remains at Rp. 22,244,100,00 while the disaster management, emergency, and urgent village sectors were originally Rp. 25,650.000,00 to Rp.584,021,430.00 or an increase of 2,276.89%.

The change in Village Funds refers to Malang Regent Regulation Number 30 of 2020 as referred to in terms of priority use in development implementation, community empowerment, disaster management, emergency, and village urging. Meanwhile, for community development and government administration, it refers to the guidelines for using ADD (allocation of village funds). There are no changes in the administration of Government because the funds are sourced from ADD (Village Fund Allocation). Government Regulation Number 11 of 2019 concerning the Second Amendment to Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages mandates that at least 70% of the total Village expenditure budget is to fund the administration of village governance, including village government operational expenditures and incentives for neighborhood and community units, implementation of village development, village community development, and village community empowerment. Then a maximum of 30% of the total village budget is to fund fixed income and allowances for the village head, village secretary, and other village officials and subsidies and operations of the village consultative body.

Village efforts made in handling COVID-19 in mobilizing village institutions regarding the importance of health protocols were carried out as quoted from the interview with the Panggunrejo Village Head, Mr. Mochamad Herul:

"At the beginning of the COVID-19 pandemic, public understanding of COVID-19 was still lacking, after a while, it spread very quickly, and many victims feel. People are still unfamiliar with this virus, I continue to encourage my ability to speak to the public regarding the transmission of this virus, and it must be prevented by maintaining immunity, applying 3T, still washing hands, wearing masks, and keeping a distance."(interview on October 21, 2021).

Communication with village institutions:

"Alhamdulillah, every policy related to budget management is carried out through deliberation involving the BPD, village officials, community leaders for every handling. Budget changes are made to make no double budget with the district, health office, or hospital. Their response was very critical, and a mutual agreement was reached regarding financing; even higher-ranking officials carried out extra spirituality related to self-isolation because the budget was tiny and what was handled was very much, even outside the post, such as milk, community pampers also asked for isoman treatment".(interview on October 21, 2021).

Regarding the provision of direct cash assistance sourced from village funds, it is further stated as follows:

"The provision of direct cash assistance is set at 30% of the total village funds to be used to help poor communities affected by the COVID-19 pandemic; the provision of assistance is carried out carefully and refers to the integrated social welfare data (DTKS) issued by the social service. Assistance is given for three consecutive months in the amount of Rp. 600,000.00 and for the next three consecutive months in the amount of Rp. 300,000.00". Although the provision of BLT cannot be achieved 100%, it maximizes the right target by involving village officials, including the hamlet head. The BLT allocation of 30% of the village fund is not sufficient to be given to all beneficiary families (KPM) affected by the pandemic for this reason; the data must be separated carefully".(interview on October 21, 2021).

From the interview above, it is known that the village head immediately made changes to his APBDes according to the instructions given by the Malang Regency government through the Kepanjen District to accelerate the handling of COVID-19. Assistance is provided carefully so that aid can be delivered right on target. In terms of budget management, the following excerpts from an interview with the Head of Panggungrejo Village, Mr. Mochamad Herul:

"The use of village funds is regulated in Malang Regent Regulation No. 30 of 2020, but the lack of technical instructions related to village expenditure components and prices that are no longer normal, the village experienced confusion for spending on handling covid. Initially, there was an error, and after an evaluation with the sub-district was carried out. Change so that it does not become a problem in the future. (Interview on October 21, 2021).

5. CONCLUSION

Based on the research results that have been described previously regarding implementation Village fund management policies during the COVID-19 pandemic, the following conclusions can be drawn: The village fund management policy implemented by Panggungrejo Village, Kepanjen District, Malang Regency is based on George Edward III's theory related to the elements of communication, resources, disposition, and bureaucratic structure that implementation is on track (on the way), meaning that the Panggungrejo village government has fulfilled these elements, Kepanjen District. However, there are still some drawbacks.

The supporting factor for implementing village fund management policies during the COVID-19 pandemic is Malang Regent Regulation Number 30 of 2020 concerning changing the two procedures for the distribution and determination of the details of village funds in each village as well as the technical guidelines for the use of village funds in 2020 are the legal basis or umbrella for managing village funds for handling COVID-19. Internally: communication built between policymakers is running effectively, and the bureaucratic structure of the village apparatus has a high commitment to deal with the pandemic jointly; the disposition is evident so that the instructions given make it easier to implement the policy and are supported by good human resources. Externally, the synergy of vital stakeholders has made the procedure very well kept.

Obstacle factor implementation policies faced internally are: lack of infrastructure to support health, limited number of resource Humans remember that handling a pandemic knows no time. Meanwhile, externally, the amount of the indicative ceiling of the budget allocation that will be planned has not been obtained with certainty and is not time, so it impacts the pattern of budgeting planning. And no less important is the lack of data integration of the poor recipients of assistance due to the COVID-19 pandemic.

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