

## Overview of Covid-19 Countermeasures through Village Revenue and Spending Budget in East Kalimantan

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### Abstract

*The focus of this study includes refocusing APBDesa in 2020, prevention of the spread or transmission of Covid-19 in the village, and the handling of people who are symptomatic of Covid-19. This study was conducted in East Kalimantan Province with 10 regencies that became a population consisting of three cities and seven districts. This research uses secondary data and primary data of interview results in the form of qualitative so that the type of research used is qualitative research that is Case Study and Narrative. Qualitative data from interviews was analyzed using Nvivo 12 analysis. The results of this study are refocusing the Village Revenue and Spending Budget through a mechanism based on tiered policies from the Central Government, Provincial Government and District Government through regulations that are comprehensive to all regions so that in its implementation the village has a clear legal basis and can be accounted for. A rapid and precise re-focusing policy has succeeded in inhibiting the spread of covid-19 in villages characterized by low cases of exposure and cases of death in villages except villages that are on the outskirts of the city.*

### Keywords

countermeasures; revenue budget; Covid-19



### I. Introduction

One year after the Government of Indonesia announced the first case of people exposed to the Covid-19 Virus precisely on March 2, 2021, the number of patients who tested positive reached 1.53 million with a cure rate of 1.37 million and the number of dead as many as 41,242 spread across 306 regencies / cities. One year of the spread of Covid-19 in Indonesia makes the government and all relevant parties have worked hard to prevent and reduce transmission rates, dealing with exposed communities simultaneously facing the impact caused.

Countermeasures are carried out at all levels of government from the Central Government to the Village Government even at the micro level carried out intensively at the RW and RT levels are carried out in an integrated manner through tiered coordination involving all relevant parties to intensive ranging from prevention, handling of exposed citizens including providing assistance during isolation and treatment.

Who's decision to designate Covid-19 as a pandemic because it meets the requirements both from spread and from the aftermath of infection with the virus. This is in line with what is stated by A.M. Dumar (2009) a disease or condition is not a pandemic just because it is widespread, it must also kill people. The government is required to work hard, especially taking a policy to allocate a large budget so that all hospitals can provide services to patients by adding available health facilities that are already unable to accommodate the patient explosion.

Various regulations are made by the government while continuing to monitor its effectiveness in reducing the rate of transmission and the wide scope of the infected area. Policy-by-policy evaluation continues and is followed by decisions to create new policies that are adaptive and anticipatory based on the development of deployment and the impact caused.

Along with the policy of limiting the mobility of the community, policies governing the procurement of health facilities and the handling of affected communities are also made by the government because of the high rate of transmission followed by an increase in mortality. East Kalimantan also includes provinces exposed to the number of positive patients as many as 49,534 (dated February 15, 2021) with a cure rate of 40,288 people and the number of patients died as many as 1,178 people with the following details:

**Table 1. Spread of Covid-19 Cases in East Kalimantan**

No	Regency/City	Positif	Recover	Die	Active Case
1	Balikpapan	11.805	9.769	432	1.604
2	Samarinda	9.769	8.469	261	1.039
3	Kutai Kartanegara	8.791	5.888	152	2.751
4	Kutai Timur	6.193	5.687	86	420
5	Bontang	4.532	3.343	74	1.115
6	Berau	3.035	2.518	50	467
7	Paser	2.391	2.138	50	203
8	Kutai Barat	1.941	1.516	37	388
9	Penajam Paser Utara	788	665	32	91
10	Mahakam Hulu	289	235	4	50

Data Source: Covid-19.go.id April 5, 2021

Various policies taken by the Provincial government and the Regency / City Government in anticipation of the number of victims either exposed or who died above followed by policies to deal with affected communities simultaneously by exerting all the potential available to the government and the assistance of various private parties and the public, encouraging researchers to conduct research in order to evaluate all policies to combat the covid-19 pandemic in East Kalimantan kh His gut policy at the village level.

Countermeasures policy is not only carried out in urban areas but covers all areas to villages in anticipation of the possibility of a surge in uncontrolled cases with an emphasis on massive prevention followed by good handling of exposure to the impact. The massive countermeasures demand the availability of sufficient budgets so that all countermeasures run optimally while the government budget in 2020 is not designed to deal with disasters both natural and non-natural such as the covid-19 pandemic. Sihombing (2020) state that Covid-19 pandemic caused everyone to behave beyond normal limits as usual. The outbreak of this virus has an impact especially on the economy of a nation and Globally (Ningrum, 2020). The problems posed by the Covid-19 pandemic which have become a global problem have the potential to trigger a new social order or reconstruction (Bara, 2021). Therefore, the policy of refocusing the budget at all levels of government is carried out based on the central government policy which is a reference for the revision of various activities in the region to the village.

Specifically for the Village Revenue and Spending Budget (APBDesa) of the Central Government through the Ministry of Finance issued Regulation No. 40/PMK.07/2020 on Changes to PMK 205/PMK.07/2019 on Village Fund Management, followed by the

Instruction of the Minister of Home Affairs of the Republic of Indonesia Number 3 of 2020 on The Prevention of Coronavirus Disease 2019 (Covid-19) in the Village Through The Village Revenue and Spending Budget. Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 6 of 2020 on Changes to Regulation No. 11 of 2019 on Priority use of Village Funds in 2020 is based on the impact of social life, economy and welfare of villages then village funds can be used for direct cash assistance to the poor of villages, so that the policy of handling village funds is based on village-scale local authority or authority to organize and manage the interests of the village community that has been run by the village.

Various regulations to strengthen the rules on the use of Village Funds in tackling Covid-19 were made by the Government so that the implementation is clear, directed does not overlap with other regulations. One of the realizations of the use of village funds is in the form of guarantees to accelerate the realization of Cash Direct assistance and Village Cash Intensive Assistance stipulated in the Circular Letter of the Minister of Villages No. 8 of 2020 and Number 1 of 2020 concerning the acceleration of the distribution of Direct Cash Assistance.

Directorate General of Development and Empowerment of Villages Affirmation of Village Cash Direct Assistance followed up with the Letter of the Governor of East Kalimantan Province both governing the acceleration of Covid-19 Countermeasures in the Village, Solid Affirmation of Village Cash and Policy on Village Response to Covid-19 through Village Cash Intensive. This tiered regulation made by the government then became the basis for refocusing the Village Revenue and Spending Budget in 2020 for the purpose of handling Covid-19 countermeasures in the village. Based on the background above, research was conducted on Covid-19 Countermeasures through the Village Revenue and Spending Budget in East Kalimantan.

## II. Research Methods

This study used qualitative data collected through APBDesa documents and the Village Covid-19 Team, interviews with key informants and informants who have been determined. Based on the data collected, the type of research used is combination research (Mix Method) as stated by Sugiyono (2018: 404) that the combination method is a method that combines quantitative methods and qualitative methods to be used together in a research activity so that more comprehensive, valid, reliable and objective data is obtained.

In describing apbdesa data, the procedure of preparation and allocation of the use of the budget for some form of assistance and the number of health protocol facilities for the prevention of covid-19. The combination research model used is the Sequential Explanatory Model which is the first order using quantitative methods and the second order using qualitative methods (Sugiyono, 2018: 409).

Sequentially the quantitative data in this study are data on APBDesa, budget allocation, number of aid recipients as well as the number and type of health protocol facilities financed from the budget, the number of positive cases of covid-19 villages, the number of those undergoing isolation, the number referred out of the village and the number of deaths. Completing quantitative data in the form of allocation of APBDes presented qualitative data results in Indepth interview with key informant and informant.

This study was conducted in East Kalimantan Province with 10 regencies / cities that became a population consisting of three cities and seven districts. Considering that APBDesa only exists in villages and villages only exist in the District, the population of the region is seven districts with the following distribution of the number of sub-districts and villages:

**Table 2. Research Population by Region**

No	Regency	Number of Districts	Number of villages/villages
1.	Paser	10	144
2	Penajam Paser Utara	4	30
3	Kutai Kartanegara	18	193
4	Kutai Barat	16	190
5	Mahakam Hulu	5	50
6	Kutai Timur	18	139
7	Berau	13	110
	Total	84	856

Source: Secondary Data Processed

The seven districts taken 50% of the number of regencies, namely as many as four districts using purposive samples and those designated as samples are:

1. Penajam Paser Regency;
2. Kutai Kartanegara Regency;
3. West Kutai Regency;
4. East Kutai Regency.

### III. Discussion

The Village Revenue and Expenditure Budget (APBDesa) is a village regulation that contains sources of revenue and allocation of village expenditures within one year, consisting of village income, village spending and financing discussed in village development planning deliberations.

The Village Revenue and Expenditure Budget was prepared in the year before the current budget year for the benefit of village governance, community development, empowerment of village communities and unexpected spending in accordance with the needs of the village that has been outlined in the Village Government Work Plan (RKPDesa).

RKPDesa 2020 is prepared based on the provisions of legislation for the benefit of development and sustainability of village government in running the wheels of government and service to the community without taking into account the possibility of extraordinary events such as natural and non-natural disasters.

The Covid-19 pandemic that occurred in all parts of the world also occurred in Indonesia so that in March 2020 the Government stated that Indonesia had contracted and was declared by the President through Government Regulation No. 1 of 2020 on: State Financial Policy and Financial System Stability for Handling Coronavirus Disease Pandemic (COVID-19) and/or In Order to Deal with Threats that Endanger the National Economy and/or Financial System Stability.

Facing the conditions of transmission that are so fast that the government must take a stand to prepare all possibilities through various policies simultaneously ranging from prevention policies, policies to handling infected communities accompanied by various supporting infrastructure needed and anticipating the impact caused when prevention policies are imposed and restrictions on community movements that impact the economy of the community.

Countermeasures policies decided by the government apply from the Center to the regions and villages. Considering that the 2020 budget does not allocate disaster management, especially the covid-19 pandemic, through various regulations issued by the

central government, provincial government and district government, the revision of APBDesa is done by changing some budget points that are considered non-urgent to the allocation for covid-19 countermeasures.

Based on data from the sample village obtained an overview of the amount of budget for the handling of covid-19 as follows:

**Table 3.** Addition of APBDesa Allocation for Covid-19 Countermeasures in 2020

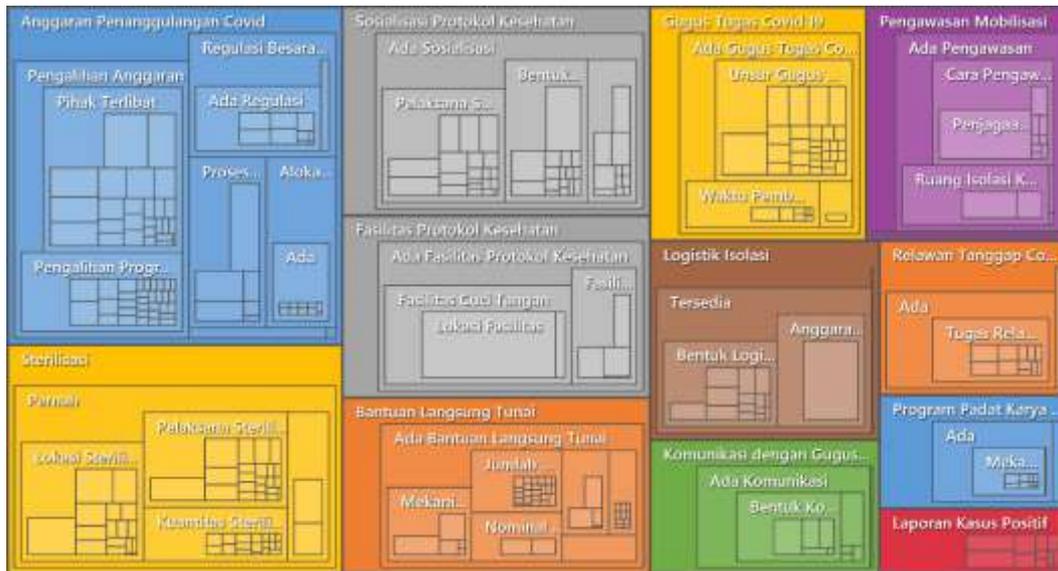
No	Villages Name	Total
1.	Loa Janan Ilir Village	Rp 90.700.000,-
2.	Loa Duri Ulu Village	Rp 34.830.000,-
3.	Bakungan Village	Rp 541.156.209,-
4.	Loa Lepu Village	Rp 124.200.000,-
5.	Batuah Village	Rp 38.003.800,-
6.	Muara Wis Village	Rp 25.000.000,-
7.	Lebak Mantan Village	Rp 35.347.800,-
8.	Lebak Cilong Village	Rp 68.124.000,-
9.	Sebemban Village	Rp 66.440.673,-
10.	Melintang Village	Rp 110.448.000,-
11.	Singa Gembara Village	Rp 1.138.645.000,-
12.	Sangatta Utara Village	Rp 60.569.798,-
13.	Selangkau Village	Rp 110.000.000,-
14.	Bumi Rapak Village	Rp 80.000.000,-
15.	Cipta Graha Village	Rp 87.000.000,-
16.	Benggeris Village	Rp 355.800.000,-
17.	Lambing Village	Rp 491.000.000,-
18.	Muara Lawa Village	Rp 574.960.000,-
19.	Cempedas Village	Rp308.417.625,-
20.	Payang Village	Rp 350.000.000,-
21.	Lotaq Village	Rp 394.295.872,-
22.	Dingin Village	Rp 755.700.000,-
23.	Muara Begai Village	Rp 352.200.000,-
24.	Girimukti Village	Rp108.140.094,-
25.	Giripurwa Village	Rp 186.070.000,-
26.	Bangun Mulya Village	Rp 356.700.000,-
27.	Sesulu Village	Rp 118.900.000,-

Source: secondary data processed, in 2021.

The amount of budget allocated by the village for the above covid-19 countermeasures through the revision of several activities that can be postponed and considered not urgent in the year in question. The above budget allocation is especially used for prevention, handling and countermeasures of the impacts caused, especially to economically affected communities both those who are victims of layoffs, cannot try because of restrictions on activities and communities that have become recipients of government assistance every year such as through Direct Cash Assistance.

Although not as many cases in the city, prevention still needs to be done so as not to extend to villages that have limited health facilities and infrastructure. Not all sample villages have cases exposed to provide an overview of the spread of cases only a lot in urban areas and prevention carried out by the government, especially through the village government.

The distribution of the findings of field research obtained through interviews to the village is divided into 11 main language clusters, namely the Covid Countermeasures Budget, Health Protocol Facilities, Cash Direct Assistance, Covid-19 Task Force, Sterilization Activities, Mobilization Supervision, Socialization of Health protocols, Isolation Logistics, Communication with Task Force, Positive Case Report, Covid-19 Response Volunteers, and Cash-Intensive Program. As for the distribution of cluster results of research can be presented in the following image.



**Figure 1.** Distribution of Cluster Discussion of Research Findings  
Source: Nvivo Processed Data 12, 2021

Each language cluster has a sub-sub in it that describes the contents of each cluster in question. Referring to the image above, the cross-sectional area of each cluster shows how much the cluster is being talked about. These results come from research findings located in 27 villages spread across 4 sample districts in East Kalimantan province, namely Kutai Kartanegara Regency as many as 10 villages, West Kutai Regency as many as 8 villages, East Kutai Regency as many as 5 villages and Penajam Paser Utara Regency as many as 4 villages.

The distribution of clusters seen in the image is also one of the first answers to research questions about how to refocus APBDes in the handling of Covid-19. From the findings in general, that the covid-19 response in the village through APBDes was done by allocating the Covid-19 Countermeasures Budget in the Village APB. The budgeted activity items are then seen from the cluster of activities and the formation of teams that deal with the problem of Covid-19 in the village, both in terms of prevention directly through supervision of population mobility, socialization of health protocols, to the implementation of sterilization / disinfectant spraying and countering the impact of pandemics on the economic sector through the existence of Cash Direct Assistance program, Village Cash Intensive Program, to the provision of Logistics Isolation for residents who undergo self-isolation at home.

**Refocusing APBDes 2020**

The basis used to re-focus APBDesa is the Circular Letter of the Minister of Rural Development of Disadvantaged Regions and Transmigration Number 8 of 2020 on Covid-19 Response Villages and Village Cash-Intensive Affirmations. Through this circular, villages

can shift financing fields and other sub-fields into areas of disaster management, emergencies and village urgency.

ApbDesa's re-focusing mechanism adjusts the circumstances/conditions of each. For example, in villages that are in the area of Extraordinary Circumstances (KLB) based on the Regent's Regulation, APBDesa can be directly used to meet the needs of covid-19 response.

Like apbn and apbd, the preparation of apbdesa has been done one year before the current budget year. APBDesa in 2020 has been prepared and set in 2019 so that the allocation is clearly stated in the village work plan.

When the government announced Covid-19 as a National Non-Natural disaster precisely on March 23, 2020, the budget ranging from central to village did not allocate enough disaster budget to be used to cope with covid-19 including the impact it caused.

Therefore, through the Instruction of the Minister of Home Affairs No. 3 of 2020 on The Prevention of Coronavirus Disease 2019 (Covid-19) in the Village Through the Village Revenue and Expenditure Budget instructed the Village Government to make changes and spend APBDes for Covid-19 countermeasures budgeted in the Field of Disaster Management, Emergencies and Urging Villages through Unexpected Shopping (BTT) in the form of Cash-Intensive, Strengthening the Village Economy and Providing Direct Cash Assistance.

Another regulation used to be the basis of RE-focusing APBDesa is the Regulation of the Minister of Finance No. 40 / PMK.07 / 2020 on Changes to MPK and No. 205 / PMK.07 / 2019 on Village Fund Management. Circular of the Minister of Rural Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 8 of 2020 on Covid-19 Response Villages and Affirmation of Village Cash-Intensive Work. Based on this circular, the Governor of East Kalimantan Province through circular Number 188.32/2059/DPMPD ordered to follow up on the Village Minister's Circular and ensure that the village takes steps to accelerate the Covid-19 response in the village.

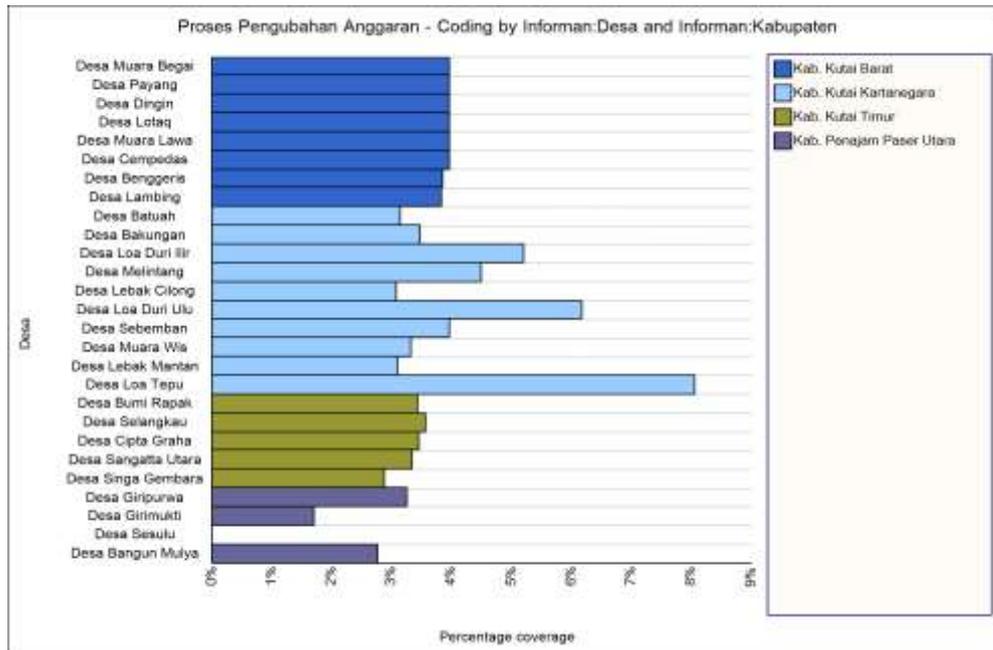
Specifically about the refocusing of APBDesa affirmed in the letter of the Governor of East Kalimantan Number 440/2841/DPMPD dated April 30, 2020 about accelerating the response of Coronavirus-19 in the Village. Refocusing APBDes by using budgets sourced from Village Revenues, especially village funds and facilitated by the Community and Village Empowerment Office, the District Government and other professional escorts.

The Governor of East Kalimantan through letter number 440/2841/DPMPD affirmed that the use of APBDes for Covid-19 countermeasures by optimizing the Role of Development and Supervision of related Local Government Apparatus including Camat, Government Supervision and Internal Apparatus (APIP) in a tiered manner so that the implementation of Covid-19 countermeasures through APBDes is carried out effectively, efficiently, transparently and accountably and ensures the implementation of Village Government continues to function and run smoothly. That's it.

As a form of accountability for the use of APBDes, the Governor of East Kalimantan also ordered to always report activities periodically and tiered to the Minister of Home Affairs with the gust of the Governor through the Community Empowerment Office and the Village Government of East Kalimantan Province.

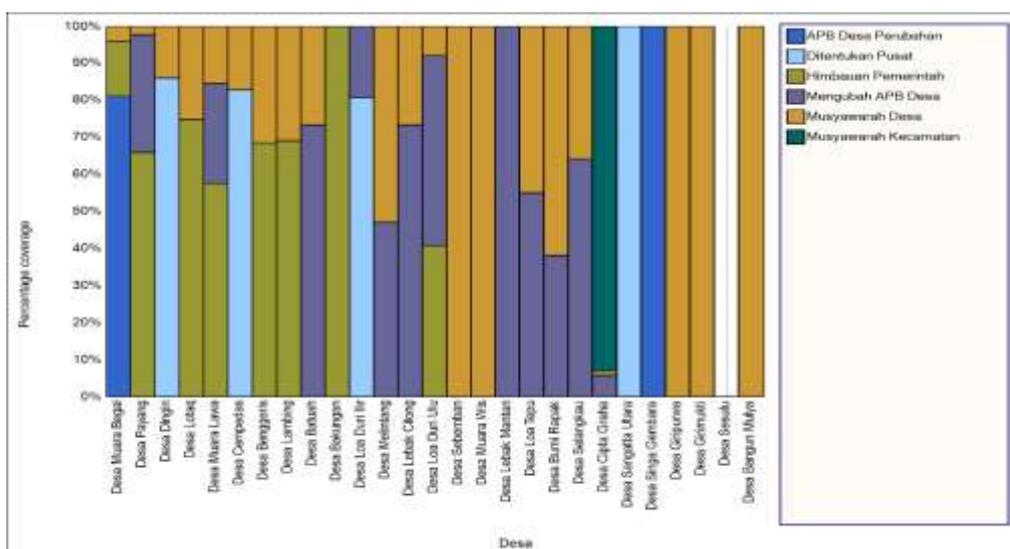
This is seen from the results of research findings that show that of the 27 villages that were the object of the study, 26 of them stated that the village government carried out the budget change process in 2020, except Sesulu Village which is in PPU Regency. This is as the information provided by the Village Informant sesulu who stated that "In the 2020 fiscal year, in the budget of pure APBDes the Sesulu Village government has organized Covid-19 countermeasures activities in the field of disaster management". It also indicates that in Sesulu Village the Covid-19 response uses the budget contained in the Field of Disaster Management.

The picture related to the budget change process carried out by the village government in four existing districts can be seen from the following graph.



**Figure 2.** Budget Change Process  
Source: Nvivo Processed Data 12, 2021

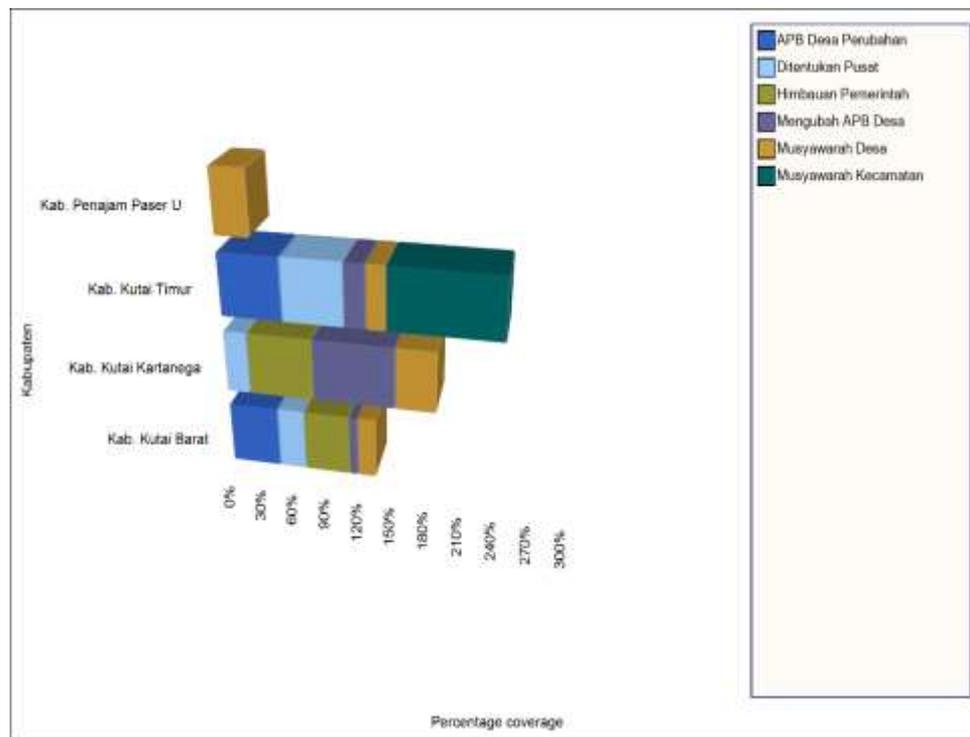
In the budget change, of course, there is a process that must be passed so that the budget can be approved and can be executed by the Village Government. The results of the study findings showed that there are several processes carried out by the Village Government in changing its budget. But in general the process of changing the budget is done through village deliberations. Of the 27 villages that were the object of the study, it was found that as many as 21 villages conducted village deliberations as a process to change their budgets. An overview of the distribution or variation of the budget change process in each village can be seen in the following graph.



**Figure 3.** Process of Changing Budget  
Source: Nvivo Processed Data 12, 2021

From the graph above it can be seen that almost the entire process to change the budget is done by carrying out village deliberations. Meanwhile, there are 4 villages that do not mention village deliberation as a process to change the budget, namely North Sangatta Village which explains that the process of determining budget changes is determined by the center, then Singa Gembara Village which states that the budget change process is done through APBDes Change, Lebak Mantan Village which states that the budget change process is done by changing the Village AND Bakungan Village APB which states that the process of changing the budget is done. The budget was made because of the government's appeal. Meanwhile, Sesulu Village did not carry out the budget change process.

Meanwhile, if you look at the point of view of the distribution between the 4 districts that are the object of the study, then the distribution of data can be seen as follows:



**Figure 4.** Process of Changing District Budget

Source: Nvivo Processed Data 12, 2021

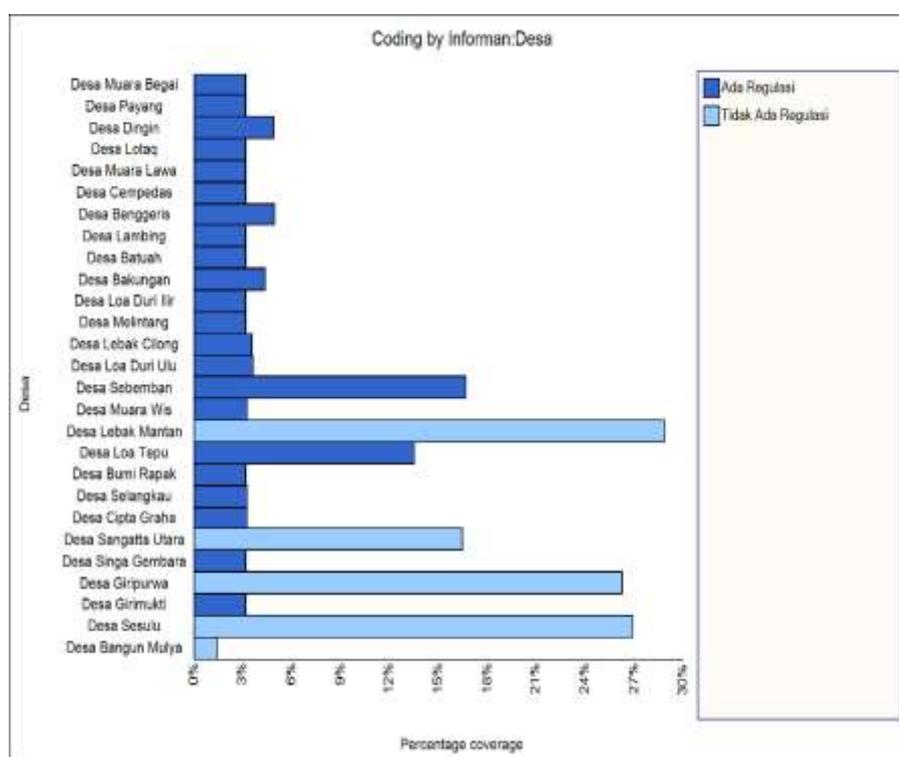
From the graph above it can be seen that in PPU Regency all villages answer that the budget change process is carried out through village deliberations. Meanwhile, in East Kutai Regency is carried out through Village Deliberations, Subdistrict Deliberations, Determined by The Center, Changing APBDes, and CHANGE APBDes. In Kutai Kartanegara Regency the budget change process is carried out through Village Deliberations, The provision of the center, government appeals, and Changing village apb. Meanwhile, in West Kutai Regency is carried out through Village Deliberations, The provision of the center, government appeals, Changing Village APB and CHANGE APBDes.

The differentiation of village government answers when observations are made shows the level of understanding of the village government to the process of budget changes in the village. The answers related to the appeal from the central government and the provisions of the center show that there are regulations or rules that go down from center to village related to budgeting for covid prevention in the village. While the majority of village deliberation answers show that the village government understands that legal regulations related to the

budgeting system in the village require budget changes to be made through deliberation in the village by adhering to an open and participatory principle.

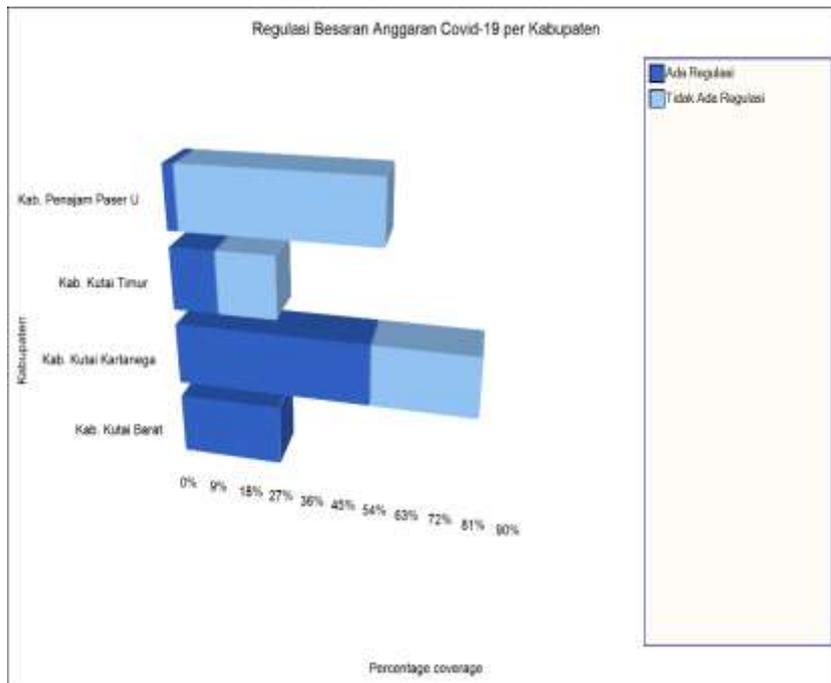
In terms of regulation of the amount of budget for covid, the facts on the ground show that there are 22 villages that state that there are regulations or rules governing the amount of the Covid-19 budget and 5 villages that state there are no regulations that specifically regulate the size of the budget for covid-19. This is illustrated from the results of Nvivo's analysis based on the percentage of talks related to the number or absence of regulation of the Covid-19 budget. Of the 5 villages that stated the absence of regulations governing the amount of the covid budget, 3 villages came from PPU Regency, namely Giripurwa Village, Sesulu Village, and Bangun Mulya Village. 1 village comes from East Kutai Regency, namely North Sangatta Village, while 1 Other Village comes from Kutai Kartanegara Regency, namely Lebak Mantan Village.

The results of the analysis of the data are presented in the following figure:



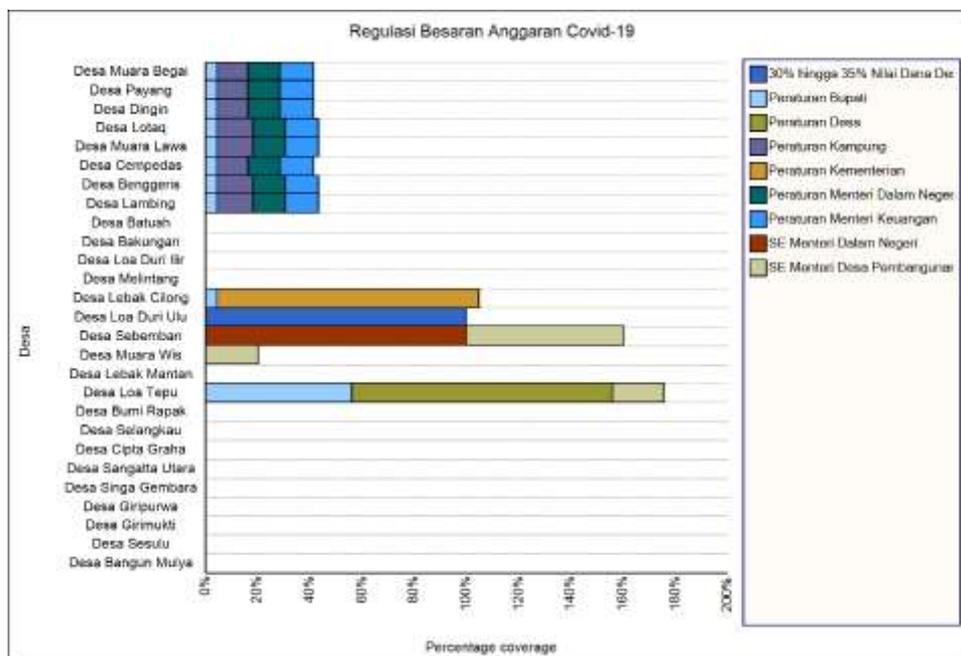
**Figure 5. Budget Amount Regulation**  
Source: Nvivo Processed Data 12, 2021

Five villages that stated there was no regulation on the amount of budget for the handling of covid-19 carried out activities based on budget capabilities available through changes to some activities that were considered less urgent to be transferred to the handling of covid-19. Meanwhile, the results of the analysis for the district obtained an overview of the regulation of the amount of budget for the handling of covid-19 as follows:



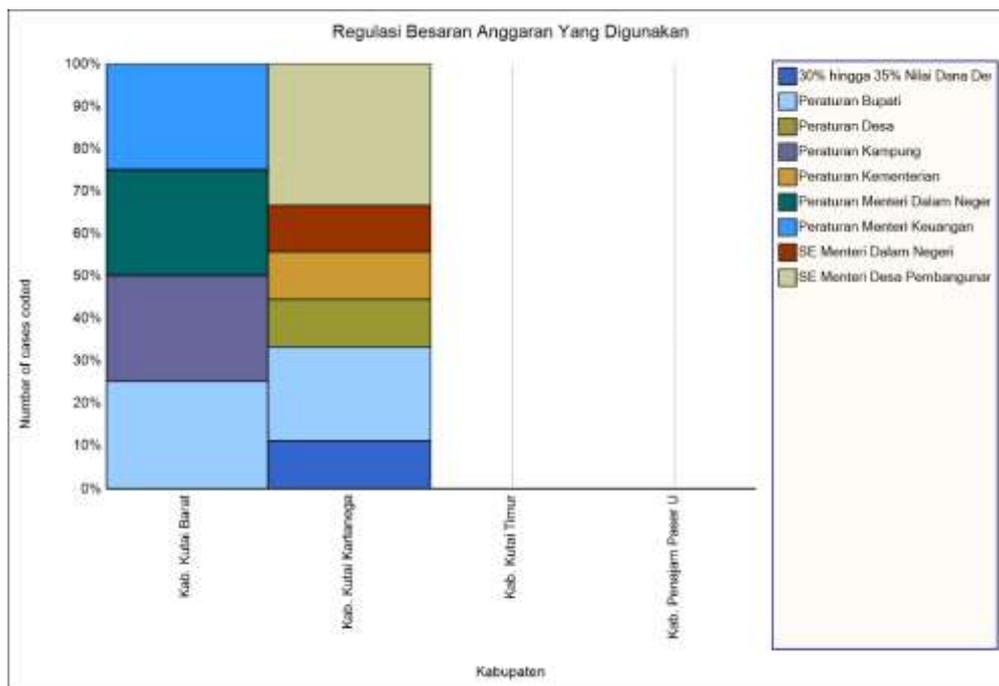
**Figure 6. Budget Amount Regulation**  
Source: Nvivo Processed Data 12, 2021

The interesting thing in the research findings related to regulations used as a basis for determining the amount of budget for covid-19 is the existence of tiered regulations from the central level to the region and there are various kinds that become guidelines of the village government in budgeting the covid-19 budget in the Village APB. In addition, there is one village, Loa Duri Ulu Village which estimates 30-35% of the DD value obtained by the village. The results of the study findings can be seen in the following graph.



**Figure 7. Budget Amount Regulation**  
Source: Nvivo Processed Data 12, 2021

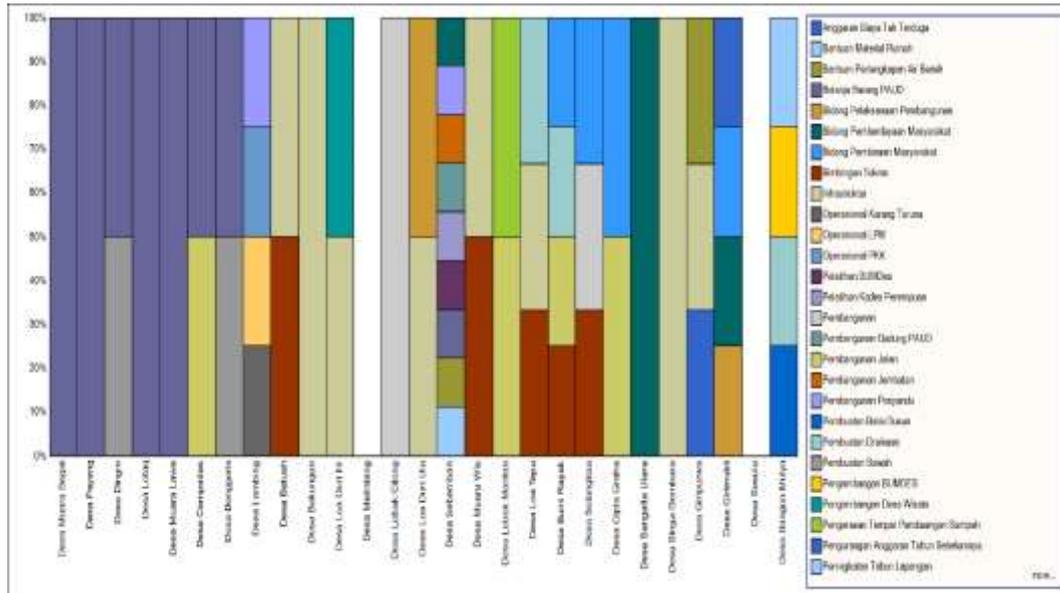
From the graph above it can be seen that not all villages outside the five villages that state there are no regulations governing the amount of budget as previously explained, provide answers related to the regulations used. But if referring to the origin of the village, all villages located in West Kutai Regency state that there are regulations to regulate the amount of budget for covid countermeasures where according to all informants who feel from villages in West Kutai the regulation is the Regulation of the Minister of Home Affairs, Regulation of the Minister of Finance, Regent Regulation, to the Village / Village Regulation. Meanwhile, other regencies that also have information related to the regulations used are Kutai Kartanegara Regency where the regulations used are Ministry Regulations, SE Minister of Home Affairs, SE Minister of Villages and Development of Disadvantaged Regions, and Village Regulations. The distribution of data per district can be seen in the figure below.



**Figure 8. Regulation of the Amount of Budget Used**

Source: Nvivo Processed Data 12, 2021

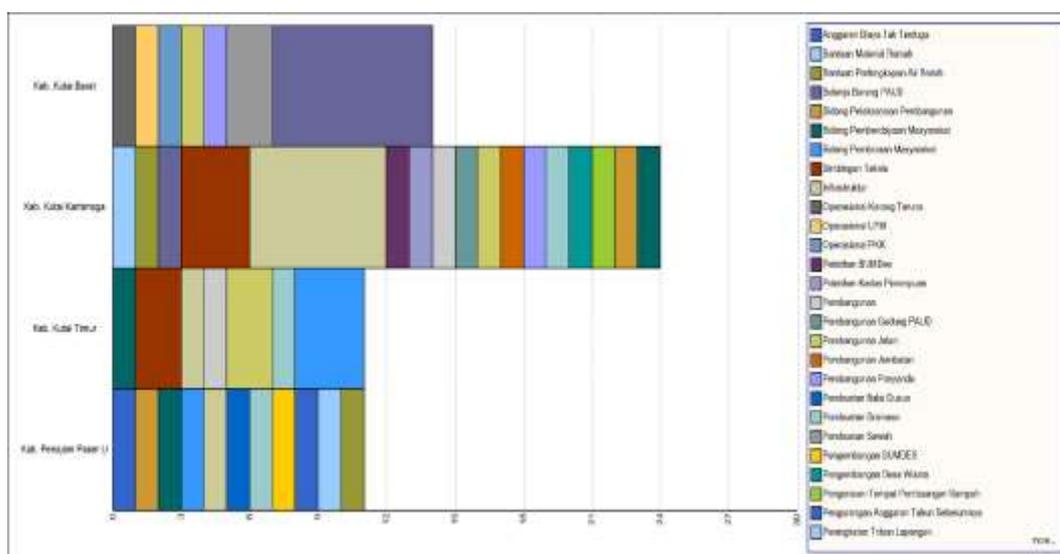
Further findings in terms of countering Covid-19 through village apb by *refocusing* the budget through village deliberations, in which there are efforts to divert programs that have been prepared in the previous year. This means that there are non-priority programs that are canceled or postponed and the budget is diverted to the Covid-19 countermeasures budget. But what is interesting about this finding data is that there are two villages, namely transverse villages that do not mention the specific diverted program. While the Sesulu Village Informant who did not make budget changes stated that "No activities were canceled because in pure APBDes it was budgeted" (Informant Sesulu Village, 2021). Non-priority programs that are diverted for budgeting covid-per-village can be seen in the following figure.



**Figure 9. Redirected Programs**  
 Source: Nvivo Processed Data 12, 2021

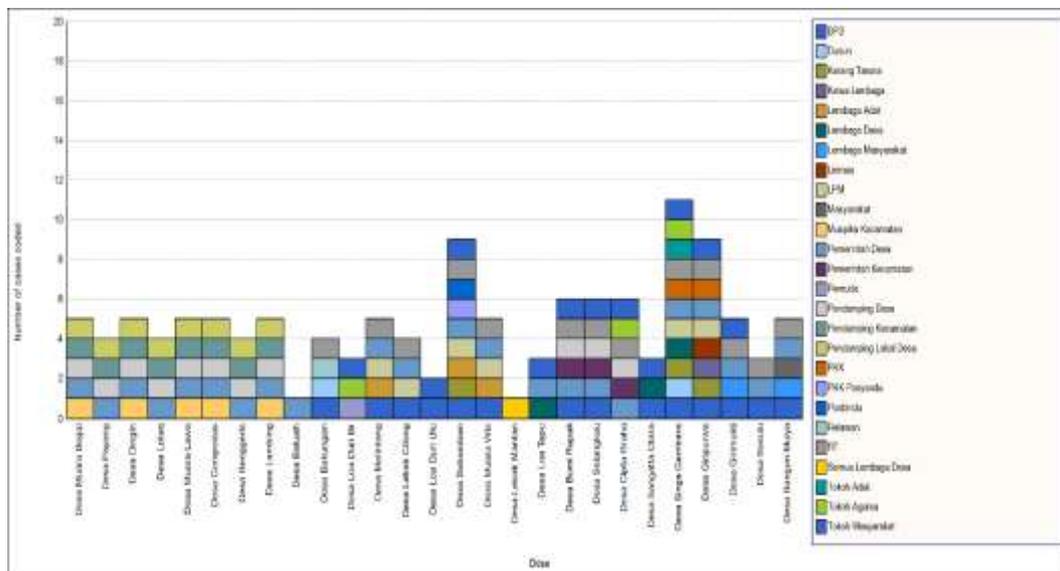
From the graph data above it can be seen that Sebemban Village located in Kutai Kartanegara Regency is the village that mostly diverts non-priority programs in their village APB. Meanwhile, in West Kutai Regency almost all villages except Lambing Village, diverting the budget of the Village Cash-Intensive Program for the purposes of the Covid-19 countermeasures budget.

If referring to data per district, Kutai Kartanegara Regency has more programs diverted than other districts, namely as many as 17 programs diverted, while PPU Regency only 11 programs, West Kutai Regency and East Kutai Regency each 7 programs. From the results of these findings it can be concluded that the villages in Kutai Kartanegara Regency have more programs that can be diverted to be used as a budget to counter Covid-19. The distribution of program ideas that can be routed based on findings per district can be seen in the following graph.



**Figure 10. Redirected Programs**  
 Source: Nvivo Processed Data 12, 2021

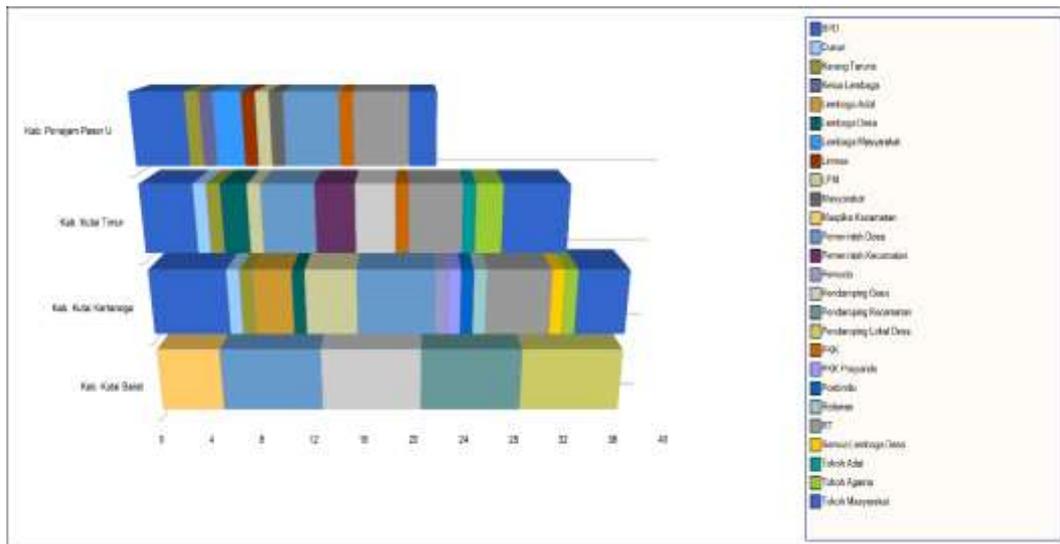
The process of budget changes in which includes diverting the budget from the program that has been budgeted the previous year to the budget of covid-19 countermeasures cannot only be done by the village government independently. The process of budget changes especially in village deliberations usually involves many parties to be in accordance with the principles of transparency, openness and participatory. The results of the study findings showed that there was a difference in the number of parties involved in the budget change process carried out by the village government in 27 villages that were the object of the study. The village with the highest number of party involvement is in Singa Gembara Village of East Kutai Regency involving up to 11 elements of parties involved ranging from BPD, Dusun, Karang Taruna, Village Institution, LPM, Village Government, PKK, RT, Indigenous Figures, Religious Leaders, and Community Leaders. Meanwhile, the least is in Batuah Village, Kutai Kartanegara Regency which only mentions the Village Government only while Lebak Mantan Village only mentions all village institutions without specifying the parties involved. An overview of the distribution of the parties involved per village can be seen in the following graph.



**Figure 11. Parties Involved in Budget Changes per Village**

Source: Nvivo Processed Data 12, 2021

Meanwhile, if you look at the results of research findings related to the distribution of parties involved in the budget change process from 4 existing districts show that Kutai Kartanegara Regency has the most number of parties involved, which is as many as 15 parties, which is then followed by East Kutai Regency as many as 13 parties, PPU Regency as many as 11 parties and West Kutai Regency as many as 5 parties. The results of this study indicate that in Kutai Kartanegara Regency, the Village Government is more participatory in accommodating parties in the community to get inputs related to the budget change process carried out in village deliberations. The involvement of many parties in the budget change process will make many inputs that can be considered by the village government. This is then in line with the previous findings where from the number of programs diverted, Kutai Kartanegara Regency also became a regency with many non-priority programs in apb village that diverted its budget for the purposes of the covid-19 response budget in the village. The distribution of parties involved in the budget change process in the context of the district can be seen in the following graph.



**Figure 12.** Parties Involved in Budget Changes per District  
Source: Nvivo Processed Data 12, 2021

#### IV. Conclusion

Based on the results of research and data analysis, the conclusions of this study are as follows:

1. Refocusing the Village Revenue and Spending Budget is carried out through a mechanism based on tiered policies from the Central Government, Provincial Government and District Government through regulations that are comprehensive to all regions so that in their implementation the village has a clear legal basis and can be accounted for.
2. A rapid and precise re-focusing policy has succeeded in inhibiting the spread of covid-19 in villages characterized by low cases of exposure and cases of death in villages except villages that are on the outskirts of the city.
3. The budget obtained from the provisions changes that have been running in 2020 is used to accelerate the covid-19 response ranging from prevention, case handling to anticipation and handling of the impacts caused such as Direct Cash assistance and Cash Intensive work directly to the affected village communities.
4. Covid-19 countermeasures using Village Funds are carried out with reference to regulations made by the Central Government, Provincial Government and District Government which include: prevention activities, case handling and impact handling using village funds and non-governmental funds and CSR funds.
5. The establishment of the village Covid-19 Countermeasures Task Force involves various components of the community voluntarily and in carrying out tasks in coordination with the Subdistrict and District Task Force.
6. The coordination of the task force in a tiered manner in handling cases in the village is carried out routinely by all villages studied, especially when faced with the limitations of the facilities and infrastructure of handling cases in the village. The use of mobile phone communication media and social media becomes the fastest, easiest and efficient tool in the coordination process.

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