

## Analysis of the Implementation of the Village Fund Management Policy during the Covid 19 Pandemic in the Tangerang District, Banten Province

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### Abstract

The problem of distributing Village Fund Direct Cash Assistance during the COVID-19 pandemic in Tangerang Regency was not yet on target because there were still overlapping regulatory rules from the central government and the data collection system for aid recipients had not been transparent, making it difficult for the village government to collect data on Village Fund Cash Direct Aid recipients. The theory used Using the Policy Implementation theory according to Grindle (1980) states: "There are two things that will determine the success of the implementation, namely the content of the policy or the content of the policy includes the following: 1) Interests that influence; 2) Types of benefits produced; 3) The degree of change desired; 4) The position of policy makers; 5) (Who) Implements the program; 6) Resources deployed, Meanwhile the implementation context is as follows: 1) The powers, interests, and strategies of the actors involved; 2) Characteristics of institutions and authorities, 3) Compliance and responsiveness. This study uses a qualitative approach with descriptive methods, namely interviews, documentation and observations with data analysis, namely data reduction (data reduction), data display (data display), and conclusion drawing/verification (drawing conclusions/verification). with triangulation technique to the data obtained. Conclusion Research results and discussion Implementation of Village Fund Management policies during the COVID-19 pandemic in Tangerang district, Banten Province, focus locations in 3 villages (developed, developing and independent villages) 1. Pagedangan village, Pagedangan sub-district, 2 Bojong village, Cikupa sub-district and 3 Curug Sangereng villages Kelapa Dua district. it has not been running in accordance with the objectives of achieving its policy because in reality it has not been able to reduce the poverty rate in Tangerang district and related to DTKS data collection from the Ministry of Social Affairs and non-DTKS data that has been carried out has not been transparent, making it difficult to collect data on Village Fund Direct Cash Assistance recipients during the covid 19 pandemic in Tangerang Regency. Researchers found a new model, namely the Village Development and Empowerment Model towards a just, prosperous and prosperous society, namely the KEVI Model which is expected to be a solution to Village Fund Management policy problems during the pandemic and post-covid-19 pandemic in Tangerang Regency, Banten Province.

### Keywords

village autonomy, direct village fund cash assistance during the covid 19 pandemic, model KEVI



### I. Introduction

It is a formal reality in the life of the nation and state, especially regarding the existence of the Unitary State of the Republic of Indonesia as implied in the State Constitution, namely "that Indonesia is divided into large and small regions, with the form

of government structure stipulated by law, by observing and remembering the basis of deliberation. in the system of state government, and rights of origin in special regions.

Furthermore, if viewed from the factual conditions that are built from the meaning of the constitution, Indonesia is now built on levels of government territory starting from the Unitary State of the Republic of Indonesia as the founding which is then divided into large areas called provinces. Provinces are then divided into smaller areas called regencies/cities, then regencies/cities are divided into smaller areas in stages, namely sub-districts/districts and the lowest is the village/kelurahan area. All of these areas form a single unit called the Unitary State of the Republic of Indonesia.

This description shows that the Constitution in the Unitary State of the Republic of Indonesia recognizes that all areas built on a formal basis, be it the province or the smallest, namely the village/kelurahan, will be guaranteed governance and are encouraged to develop according to their respective origins and potentials. In the context of government, the phenomenon described is a symptom of the implementation of the concept of decentralization, because it describes a political phenomenon in relation to administration and government, where there is a delegation or delegation of power and the transfer of hierarchical governance affairs from the top level government to the lower level government, or from large organization to smaller sub-organizations below it.

Decentralization essentially brings government closer to the community, provides better services to community groups and promotes freedom, equality and prosperity, so that with decentralization it is hoped that a leading public service unit will be built that is in direct contact with the community, focused on developing more territories. small, and facilitate the administration of government. Therefore, Indonesia, with its geographical condition consisting of thousands of islands bordered by a vast ocean, should have implemented the concept of decentralization, although in practice there are certainly many things that can be debated, especially regarding the form and type of affairs assigned to the concept of decentralization.

Different village arrangements in each era of government will be closely related to the paradigm and structure of the ruling government regime. When viewed from the legal-historical point of view, since the Dutch colonial era, the village has been positioned ambivalently in the sense that one side of the Dutch kingdom delegated and handed over residual affairs to the Governor-General in regulating the region, including the village, while on the other hand acknowledged and respected the customary law community unit that organized it. themselves in the term "village" (inlandschegementeen). The quasi status carried by the village makes the village in its implementation controlled through the administration of administrative government (Local Self Governing) through the politics of village codification-unification in colonial government regulations. The pattern of implementing village affairs which is carried out ambivalently is influenced by the paradigm that views the village as a "system" in which there are relationships between entities in the village, both social, economic and political aspects.

According to Wasistiono and Tohir, the allocation of village funds has a lot of good impacts on the welfare of the community, although according to Wasistiono and Tohir in practice in the field there are still obstacles in the implementation of its management by the village government. These constraints or limitations generally include: 1. The low quality of village apparatus skills or abilities in implementing the quality of village resources 2. Lack of synchronization of the results of implementing policies with the needs of the community directly, as a result of planning at the village level which is deemed ineffective . 3. Limited operational facilities and infrastructure of government administration, which can lead to a decrease in the motivation of village officials, besides that it can also make

the implementation of government work less effective and efficient which in turn hinders the achievement of goals. 4. There are several regulations which in implementing their policies still need guidelines for their operational success.

The competence of Village Apparatuses who do not fully understand the use of Village Funds is still being improved by the Tangerang Regency Government. The less-than-optimal competence of the village apparatus in Tangerang Regency is clearly a separate obstacle in terms of the effectiveness of the use of village funds. Improving the competence of Village Apparatus in Tangerang Regency related to Tangerang Regent Regulation Number 8 of 2020 concerning Procedures for Providing Village Fund Allocations and Part of Regional Tax Results and Regional Levies to Villages Tangerang Regent's Regulation Number 5 of 2021 concerning Procedures for Distribution and Determination of Village Fund Details every year Tangerang Regency Village Year , Tangerang Regency Regent Regulation (PERBUP) Number 4 of 2020. Procedures for Distribution and Determination of Village Fund Details for Each Village and have been socialized by the Village Government Community Empowerment Service (DPMPD Tangerang Regency also involving the Tangerang Police and the Tigaraksa District Attorney.

The phenomenon of village fund management in Tangerang Regency does not escape the implementation of the policy in question, namely the implementation of regulations that regulate and at the same time direct the use of village funds. Therefore, functionally the implementation of these policies can achieve smoothness and integration in an effort to achieve goals. because the coordination in question is a series of activities that function to harmonize and or integrate the activities and interests of various parties related to the management of the Covid 19 Pandemic village funds in Tangerang Regency, Banten Province.

In various policy theories, various techniques and methods are described in ensuring the achievement of a policy goal, for example the determinant of the success of a policy can be seen from planning by 20% and implementation by 60%, the rest is how to control the implementation. Implementation is the most difficult thing because the problems encountered in the field are sometimes not found in the concept, besides that consistency of implementation is the main threat.

Van Meter and Van Horn in Winarno, suggest several factors that can influence the success of an implementation called the Policy Implementation Process Model, namely: 1) Basic measures and policy objectives; 2) Policy resources; 3) Communication between organizations related to implementation activities; 4) Characteristics of implementing agencies; 5) Economic, social and political conditions; 6) Tendency/attitude of implementers; 7) Relationships between model components; 8) Capacity problem.

The duet of Donald Van Meter and Carl Van Horn (1975), introduced the most classic policy implementation model known as a model of the policy implementation. ; 2) Characteristics of implementing agents/implementors; 3) Economic, social and political conditions; 4) Tendency (disposition) implementer/implementor.

Malcolm Goggin, Ann Bowman, and James Lester (1990), developed a policy implementation called the "communication model" or "third generation model of policy implementation".

Ripley and Franklin (1982) say that implementation is things that happen after a legal (product) is issued to ratify a program, policy, benefit or output that is real/clear. The term implementation refers to a series of activities that follow a formal statement of program objectives and desired outcomes by government officials. Therefore the Ripley and Franklin model says that:

There are two principals of assessing implementation. One approach focuses on compliance. It asks whether implementers comply with prescribed procedures, schedules and restrictions. The compliance perspective sets up a preexisting model of correct implementation behavior and measures actual behavior against it. The second approach to assessing implementation is to ask how implementation proceedings. What is it achieving? Why? This perspective can be characterized as inductive or empirical. Less elegantly, the central question are what's happening And why?

According to Rondinelli and Cheema, there are 4 factors that are seen as influencing the implementation of policies to regional institutions, namely: environmental conditions, inter-organizational relationships, available resources, and characteristics of implementing agencies. Some of the concepts above are models of policy implementation that represent different approaches. From several models of public policy implementation that can be quoted from a number of experts. One of them can certainly be chosen as the theoretical basis for the preparation of research concepts. Theory of Policy Implementation according to Grindle (1980) states: "There are two things that really determine the success of implementation, namely the content of the policy or content of the policy includes the following: 1) Interests that influence; 2) Types of benefits generated; 3) Degrees desired changes; 4) Position of policy makers; 5) (Who) Implements the program; 6) Resources deployed, Meanwhile the implementation context is as follows: 1) Powers, interests, and strategies of the actors involved; 2) Characteristics of institutions and authorities, 3) Compliance and responsiveness, this theory is the most relevant to be operationalized by researchers because the theory according to researchers can reveal the problems that researchers do, namely Analysis of Implementation of Village Fund Management Policies During the Covid 19 Pandemic in Tangerang Regency, Banten Province.

## **II. Research Method**

Research departs from a person's curiosity to explore everything starting the process of designing, investigating and inferring to find a truth. According to Suryabrata that "research is a process, namely a series of steps that are carried out in a planned and systematic manner in order to get problem solving or get answers to certain questions. Another definition of research according to Nazir is "the process of searching for something systematically over a long period of time using the scientific method and applicable rules." To be able to produce a good research, research requires a method to simplify and clarify the course of research so that the research objectives can be achieved, namely to answer the problems raised in the research.

## **III. Result and Discussion**

### **3.1 Interests Affected**

Interests affected (Interest Affected) Village Fund Management policy during the covid 19 pandemic in Tangerang district, Banten Province This indicator explains that a policy in its implementation must involve many interests, and the extent to which these interests have an influence on its implementation. achieved in the form of actions from decisions taken for the common good. Implementation is also an output (output) as well as an impact (outcome) of a policy decision implemented by government officials. The policy programs that have been implemented will have both positive and negative impacts. Problems arising from the implementation of the program need to be resolved referring to the Procedure for Providing Village Fund Allocations, Tangerang Regency Regent

Regulation (PERBUP) Number 4 of 2020. with the following attachments: The Tangerang Regency BLT-DD budget consists of 29 sub-districts and 246 villages. The BLT-DD program has been implemented since April 2020.

From the data and description above, the interests that influence the decision to implement the Village Fund Management policy during the COVID-19 pandemic in Tangerang Regency, Banten Province.

In our opinion, the interests that influence the decision to implement village fund management policies during the COVID-19 pandemic in Tangerang Regency are for social interests and I as the regent of Tangerang Regency support the central government's programs in controlling, handling and preventing the Covid-19 virus. always try as much as possible in making regulations and also implementing these regulations.

The following is the procedure for disbursing village funds for implementing activities, the village treasurer submits a Payment Request Letter (SPP) to the Village Head through the village secretary attached with the Village Needs Plan (RKD) and evidence of previous disbursement of funds. The village secretary verifies (researches) the SPP completeness file and if it is declared complete, the village secretary issues a Payment Order (SPM) signed by the Village Head, village treasurer after receiving the SPM and a letter of recommendation from the Camat disbursing it to the village cash holder at the designated bank, Funds that have been disbursed by the village treasurer are recorded in the General Cash Book (BKU) for further submission to the activity leader accompanied by proof of receipt.

Likewise, according to interview with informant 2 Interests Affected Village Fund Management policies during the COVID-19 pandemic in Tangerang Regency, Banten Province Interests affecting the Village Fund Management policy during the covid 19 pandemic in Tangerang district, Banten province, national policies to deal with the COVID-19 pandemic that spread in Indonesia in early 2020 affected not only the national economy but the regional economy. Almost all regions in Indonesia experienced an economic slowdown. As many as 1.7 million workers were validated as having been laid off and furloughed in 2020. In addition, the pandemic has increased poverty rates and inequality between regions in Indonesia, especially in the Tangerang district community.

Changes in the distribution of village funds during the Covid-19 virus pandemic which has changed the mechanism with the Distribution of Direct Cash Assistance and Village Funds during this Covid-19 Pandemic. One of the social assistance programs that was asked to be accelerated and targeted is the Village Fund Direct Cash Assistance (BLT-DD). For this reason, in order to carry out monitoring and evaluation (monev), coordination is carried out in order to strengthen and optimize and accelerate the distribution of BLT-DD. So that this monitoring and coordination is expected to be able to see firsthand the facts that occur in the field and understand the shortcomings that occur in the field.

According to informant 3 interests that influence (Interest Affected) the Village Fund Management policy during the COVID-19 pandemic in Tangerang district, Banten Province, the Village requires to budget for activities that support government programs in handling, preventing and recovering the economy against the COVID-19 pandemic, including: Budget Support for Cash Direct Assistance, Budget Support for food security programs, Budget Support for Covid-19 handling and prevention activities.

In order to overcome the impact of COVID-19, the government has prepared various regulations for handling and recovering the national economy, including: Presidential Regulation of the Republic of Indonesia No. 54 of 2020 concerning Changes in Posture and Details of the State Revenue and Expenditure Budget for Fiscal Year 2020. State



Budget Support for Economic Recovery in the Regions includes: Preparation of additional support in the form of Regional Incentive Funds (DID) to support the acceleration of economic recovery in the regions., Providing loan facilities to Local governments to support economic recovery in the regions. Use of physical DAK reserves for physical development programs.

Definition of Village Funds According to the Village Law, Village Funds are defined as funds sourced from the APBN intended for Villages that are transferred through the Regency/Municipal APBD and are used to finance government administration, implementation of development, guidance, community and community empowerment and Sources and Distribution Mechanisms Village Funds Based on Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget (APBN), allocated equitably based on: Basic allocation, and Allocation calculated taking into account the population, poverty rate, area area, and level of difficulty geographical village of each district/city.

### **3.2 Type of Benefits**

The type of benefit (Type of Benefits) that is desired or expected from the Village Fund Management during the covid 19 pandemic in the Tangerang district, Banten Province, the type of benefit that will be generated (type of benefit); in this case the content of policy seeks to show or explain that in a policy there must be several types of benefits that show the positive impact generated by policy implementation.

Based on monitoring, during 2021, in general, Village Fund problems can be seen from aspects of planning, management and accountability, as follows: Types of benefits of the distribution mechanism There is a change in policy, so it is necessary to refocus the budget several times, The process of drafting and ratifying local regulations and/or village heads who are late, one of which is because the position of regional head or village head is still vacant; and Differences in indicators between ministries/agencies (K/L) in the implementation of village development evaluations, causing confusion in measuring village progress, such as the Village Development Index (IDM), Village Development Index (IPD), Village and Kelurahan Profiles (Prodeskel), and Village Development Evaluation.

The type of benefit of the Village Fund Utilization distribution mechanism is not in accordance with the priorities; Utilization of Village Fund Allocation for COVID-19 is less than optimal, only photo documentation for administrative accountability but activities are not carried out; The remaining Village Funds in the State General Treasury Account (RKUN) that are not distributed to the Regional General Treasury Account (RKUD) due to the difference between the number of villages based on regent/mayor regulations and the number of villages based on DJPK data; and There are legal problems that befell the village head due to the misuse of the Village Fund.

Accountability for delays in the administration of accountability and/or reporting by the village government or local government so that it affects the distribution of village funds for the next stage. The distribution of the 2021 Village Funds in several regions has been delayed. This was due to a number of administrative problems by the local government and village governments, including: Some local governments added requirements for the disbursement of Village Funds; Delays in submitting reports on the implementation of BLT-DD through data records on the Online Monitoring of the State Budget Treasury System (OM-SPAN); Late or not submitting a consolidated report on village finances and a consolidated report on the utilization of the COVID-19 budget of 8 percent of the Village Fund Ceiling; and Limited budget and human resources in

facilitating villages to implement policies for the Implementation of Micro Community Activity Restrictions (PPKM) and the COVID-19 Handling Command Post.

Village government, There is a less harmonious relationship between the village head and the Village Consultative Body (BPD) thus hampering the process of establishing village regulations regarding the APBDes; There are villages that have not established Beneficiary Groups (KPM) and are following up on the implementation of BLT-DD because they are waiting for the improvement of Integrated Welfare Data Social Services (DTKS) and changes in the number of KPM; Some villages are of the view that it is not necessary to establish and implement the Micro PPKM policy and the Covid-19 Handling Post in the Village if it is included in the green zone, so that it will affect the distribution of village funds for the next stage.

Some of the problems related to BLT-DD are as follows: There are several villages that are late in setting APBDes; The slow process of recording KPM data in the village every month; Monthly distribution of BLT-DD is difficult considering the geographical conditions of some villages which are difficult to reach; and BLT-DD payments cannot be paid in accumulation (must be paid monthly) so that there are periodic consequences faced by each village.

Management of Village Funds during the COVID-19 pandemic in Tangerang Regency, Banten Province, based on the results of interviews with informants stated:

Based on the Circular Letter of the Minister of Finance Number 2 of 2021 and the Instruction of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 1 of 2021, the allocation of Village Funds for handling COVID-19 is at least 8 percent of the total funds. Village. The total ceiling for the allocation of Village Funds for the handling of COVID-19 in 2021 is as of January 10, 2022.

Another problem with data is that the names of participants registered in one program are different from the names registered in other programs. This is one of the reasons why data collection officers must visit prospective recipients from house to house. Each family is asked to show administrative documents, such as family cards and identity cards. These documents are used to check the whereabouts of family members who may have been registered with other social assistance programs. The second stage of screening is verification to determine the eligibility of a family as a candidate for BLT-DD recipients. Each village has different categories in assessing the eligibility of a family. However, there are at least two mechanisms carried out by the village, namely interviews and deliberation at the neighborhood unit (RT) or hamlet level. Below is a description of the types of assistance received by the community and the types of assistance and their sources.

BPNT (formerly Raskin) is Non-Cash Food Aid, in the form of Foodstuffs distributed through E-warong which is a bank agent, trader or other party who has collaborated with the channeling bank and is determined as a place for disbursement/exchange/purchase of food by KPM. Those who receive this assistance are usually given a red and white card such as an ATM with the words "Prosperous Family Card". BPNT is in charge of the District Social Service and the distribution is by the direct service, the village is only occupied to facilitate distribution to KPM.

### **3.3 Degree of Change Visualized or to be achieved (Extent of Change Envision)**

Use of the Village Fund Allocation received by the village government 30% of the village fund allocation is used for village government operations in financing village operations, BPD operational costs, operational costs for the village fund allocation team. Meanwhile, 70% of village funds are used for community empowerment in the

development of village economic facilities and infrastructure, empowerment in the fields of education, health, community economic empowerment, especially for alleviating poverty and financial assistance from heads of village community institutions, BUMDes, business groups according to the economic potential of rural communities, as well as assistance financial institutions in the village such as LPMD, RT, RW, PKK, Karang Taruna, Linmas.

The Village Fund is prioritized for financing the implementation of local village-scale programs and activities with the aim of improving the welfare of rural communities and the quality of life of the community as well as poverty alleviation. The priority of the Village Fund is allocated to finance the field of community empowerment based on the conditions and potential of the village, in line with the achievement of the targets of the RPJMDes and RKPDes every year, through: 1. The Village Fund is prioritized for meeting basic needs including: Development of village health posts and Polindes; Posyandu management and development; and Guidance and management of Early Childhood Education (PAUD)., 2. Village Funds are prioritized for the development of village facilities and infrastructure, which may include: Construction and maintenance of village road facilities and infrastructure; Construction and maintenance of farm road facilities and infrastructure; Development and maintenance of facilities and infrastructure of village reservoirs; development of new and renewable energy; development and maintenance of environmental sanitation; development and management of village-scale clean water; construction and maintenance of tertiary irrigation; 3. Village funds are prioritized for developing local economic potential in order to increase the capacity of village communities in entrepreneurial development, income generation, and expansion of rural communities' economies of scale.

Based on the principle of managing the Village Fund as an inseparable part of village financial management in the APBD, all activities financed by the Village Fund are planned, implemented and evaluated openly by involving all levels of the village community, all activities must be accountable administratively, technically, and legally. Village Funds are used in a directed, economical, efficient, effective, fair, and controlled manner. Under normal circumstances, for now, the use of village funds is prioritized specifically for handling non-natural outbreaks of COVID-19.

The Corona Virus Diseases pandemic or abbreviated as Covid-19 lately has made the entire order of social and economic life undergo quite significant changes. This pandemic not only has an impact on health, but also suppresses the economy from various angles, including the village economy. One of the efforts made by the government to prevent and cope with the economy at the village level is the use of village funds.

This is also in line with government regulations to provide flexibility for the transfer of village funds for Covid19, Minister of Finance Regulation No. 40/PMK.07/2020 concerning Amendments to PMK No. 205/PMK.07/2019 concerning Village Fund Management, and Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration No. 6 of 2020 concerning Amendments to Permendes PDTT No. 11 of 2019 which is intended to regulate the priority of using village funds in 2020 for: (1) Prevention and handling of Covid-19; (2) Village Cash Intensive Work; (3) Village Cash Direct Assistance. This is certainly different from Permendes PDTT No. 11 of 2019, which is not explained or explained in the regulation, the use of village funds is intended for handling the Covid-19 pandemic. The desired degree of change (extent of change envisioned); Village Fund Management policies during the COVID-19 pandemic in Tangerang Regency, Banten Province, how much change to be achieved through a policy implementation must have a clear scale.



## IV. Conclusion

Based on the discussion that has been presented in the previous chapter, the last part of this dissertation can be concluded as follows: First, the interests that influence the Village Fund Management policy during the COVID-19 pandemic in Tangerang district, Banten Province, have not been implemented transparently because the data collection factor for the recipient population has not been carried out optimally. in the village so that the Village Fund BLT has not been targeted and other aid programs have not been integrated with villages in the Tangerang district and are not transparent in data collection, 2014 data is still used in terms of recipient data 1. The Family Hope Program (PKH) is a program for providing social assistance conditional on poor families who are designated as beneficiary families of PKH. 2.BPNT (formerly Raskin) is Non-Cash Food Aid.,3, BLT KEMENSOS: Direct Cash Assistance originating from the central government which is distributed through BANK transfers and most of it is received through PT. Indonesian post. The receipt goes directly to the recipient. BST CENTER is the responsibility of the central Ministry of Social Affairs 4. The Ministry's BST is cash assistance intended for the average urban or sub-district area. 5.JSUL (Social Security for the Elderly) is a social security fund that is given directly in cash to elderly residents (age 60 years and over) no potential of IDR 300,000/person/month for one year. The assistance comes from the central government. Apart from these stones, residents are entitled to receive BLT-DD and even then must have three criteria, namely firstly, poor people, secondly, they have not received assistance from either the central government or regional governments, and the third recipients are residents who are economically affected by the COVID-19 pandemic.

Second, in terms of the benefits generated by the implementation of the Village Fund Direct Cash Assistance allocation policy, namely, it is very useful for the benefit of the common community and during the pandemic in the Tangerang Regency Region during 2020 to 2022, people affected by Covid-19 such as Layoffs at factories, poor communities, vulnerable poor communities, and people who have not received assistance from the Central or Regional Government. The process of determining the recipients is carried out by village meetings involving all elements which are attended by the village government, BPD, hamlet heads, RT heads, community leaders PKH assistants, Village Trustees (Babinsa), and Bhayangkara Supervisors of Community Security and Order (Bhabinkamtibmas) and can ease the burden on the community during the covid 19 period.

Third, the degree of change desired by the distribution of Village Funds is sent directly to the village account, so that it arrives faster. In addition, this Village Fund Direct Cash Assistance (BLT) is a budget that must be allocated by village officials. synergizing national priority programs according to village authority through development with village data collection, mapping of potential and resources, and development of information and communication technology, for strengthening food security and furthermore, priority use of village funds is used as economic recovery or programs in the new normal period the regulatory and institutional aspects are not yet complete with regulations and technical implementation instructions needed in managing village finances and village funds, there is still potential for overlapping authorities between the Ministry of Villages and the Directorate General of Village Governance at the Ministry of Home Affairs (Kemendagri).

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