



Implementation Of Village Fund Budget in Pandemic Covid-19 (Study On Sosom Village Government, Bulagi District, Banggai Kelautan Regency, Central Sulawesi)

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Abstract - This study aims to explore the use of village fund budgets during the pandemic covid-19 in Sosom village government, Bulagi District, Banggai Kepulauan Regency, Central Sulawesi. Case studies are used as a method in this research, by conducting interviews, observations, and reviewing the village budget and revenue and expenditure documents and the Sosom village government budget realization report for the 2020 fiscal year. Informants in this study were the village head, village secretary, village treasurer, and the community. The results of the study found that the village fund budget of the Rp 1,134,443,630.00 during the pandemic the largest allocated, namely 57% for expenditure on the implementation of village development. Meanwhile, the budget for spending on community empowerment is the smallest allocation, which is 1.1%. Expenditures for the implementation of village development are used for programs/activities to build village government infrastructure, as well as provide assistance to business groups in agriculture and farm, provide cash assistance

(BLT) and carry out prevention and handling of the Covid-19 pandemic. However, the budget allocation for allowances and village government operational expenditures is still quite high at 25% of the total village fund budget, of which the largest portion is allocated for fixed income expenditures and village head allowances. In the implementation of program/activities of village fund budget, it is carried out by involving society participation.

Keywords - *Budget, Village Fund, Pandemic Covid-19, Society Participation*

1. INTRODUCTION

Village Funds are funds given by the state to reach or develop regions, especially those located in rural areas remote areas so that they can have the same access as other areas. The spirit, through the budget, the village can adjust the conditions and development of the village with the progress of development, human resources, community empowerment, improving health, education, and various things that will have a positive impact on the progress of the village itself. Not only that, the existence of

a village fund program is also projected to place the village as the spearhead of development and improve community welfare. The Village Fund is one of the important factors as a driving force for village development in Indonesia various sectors, both from the economic sector, community empowerment, to increasing village development which makes rural communities more prosperous . Through budget Village funds will form various programs / activities which can then be realized in accordance with the provisions set by the central government with the hope that the village can make a major contribution to the state in aspects of national and economic development. Realizing the duties and functions of the village as the organizer of government affairs. The Village Fund is distributed to the village government in stages with certain conditions at each stage . However, in its implementation there are often delays or delays in the process of distributing village funds. This delay in the distribution of village funds will have an impact on the program /activity implementation process which will be hindered from the original plan . During the COVID-19 pandemic, especially in 2020, the implementation of programs /activities sourced from the village fund budget is based on various policies . Marked by the issuance of the Minister of Village Regulation Number 6 of 2020 concerning Amendments to the Regulation of the Minister of Village , development of underdeveloped areas and transmigration Number 11 of 2019 concerning Priorities for the Use of Village Funds in 2020 [1]. Several priority policies for the use of village funds for 2020 , including : Covid Response Village Program, Village Cash Intensive Work, and Direct Village Fund Cash Assistance .

The COVID-19 pandemic that is endemic in Indonesia has a very bad impact on all levels of society in various sectors. The community 's economy which tends to decline due to the imposition of restrictions on community activities so that it is very influential on people who in particular have irregular incomes. This situation is certainly very contradictory for the lower middle class people who have to work in outside the home to earn extra income . Therefore,

budget allocations sourced from village funds should be able to help and support the community's economy, especially the people in the village. Whether the use of village funds is right on target is the focus of this research. It is hoped that this study will certainly have implications for the determination of policies that are pro-public and oriented towards public services.

II. LITERATURE

As a political tool, the public budget shows partiality. This means that the implementation of the public budget, including the village fund budget, is not only required to be formally accountable. More than that, demands for public accountability. Namely, the agent's obligation to manage resources, report, and disclose all activities and activities related to the use of public resources to the *principal* [2]. Legally, formally and technically, the implementation of programs /activities from the village fund budget is described by referring to interrelated regulations, including government regulations Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages states that each village will receive funds to be disbursed every fiscal year obtained from the central government and sourced from the State Revenue and Expenditure Budget (APBN) [3]. This rule is in line with the Minister of Finance Regulation (PMK) Number 222 of 2020 concerning Village Fund Management which contains the origin of village funds and the stages of their management [4]. Furthermore , in the Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018 concerning Village Financial Management, it describes the village financial management mechanism , starting from the determination of the village income and expenditure budget to its amendments [5]. In terms of supervision of village financial management in detail, it is regulated in Permendagri Number 73 of 2020 concerning Supervision of Village Financial Management [6]. Supervision is needed so that village funds can be managed according to community needs and in line with the rules that have been set by the central government . In detail, in the Minister of Village Regulation Number 6 of 2020

concerning changes to the regulation of the minister of village, development of disadvantaged areas and transmigration Number 11 of 2019 concerning the priority use of village funds in 2020, it states that the priority policy for the use of village funds for 2020 is, among others, aimed at the Village program. Covid response, Village Cash Work Intensive, and Direct Village Fund Cash Assistance [7].

II. METHOD

This study uses descriptive qualitative methods that are in line with the research objectives, namely, to describe and analyze village fund budget allocations during the Covid-19 pandemic. An analysis that emphasizes more on meaning than generalization [8]. Data collection was carried out by observing the Village Revenue and Expenditure Budget (APBDesa) for Fiscal Year 2020 and interviews with village government officials, namely the Village Head, Village Secretary, and Head of Financial Affairs, as well as community leaders as informants. The determination as informants in this study was due to their involvement in the village financial planning and budgeting process. Source and technique triangulation was carried out as a validation process. Data processing and analysis was carried out by analyzing the contents of the manuscripts, reducing data that were not relevant to the research context, and classifying the data from the observations of APBDesa documents and interview manuscripts. The results of the classification will form themes, which are then presented, analyzed, and concluded.

III. RESULT OF DISCUSSION

Budget and Village Revenue Documents
The Sosom village government for the 2020 fiscal year analyzed. In 2020, still in a state of the Covid-19 pandemic. For the implementation of the budget in 2020, a policy focused on the prevention and handling of Covid-19 has been put in place. The budget refocusing policy is carried out for all government budgets, including village government budgets.

Tables 1 and 2 show the allocation of Sosom village government expenditures sourced from the village fund budget.

Table 1. Revenue And Expenditure Budget Of Sosom Village Government Fiscal Year 2020

No.	Description	Amount
1	Revenue :	Rp. 1,083,379,404
2	Expenses :	
	1. Village Government Administration	RP. 330,405,130.00
	2. Field of Village Development	RP. 651,094,420.00
	3. Community Development Sector	RP. 32,254,500.00
	4. Community of Empowerment	RP. 12,000,000.00
	5. Village Emergency and urgent disaster management	RP. 108,689,580.00
	Total Expende :	<u>RP. 1,134,443,630.00</u>
	Surplus/Deficit :	(RP. 51,064,226)

Source: Data processed, 2022

Table 2. Revenue And Expenditure Budget Of Sosom Village Government

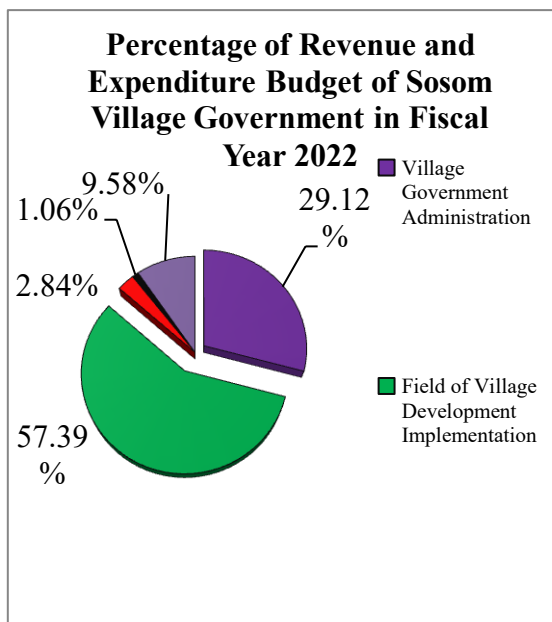
NO	DESCRIPTION	TOTAL
1.	Implementation of Siltap Expenditures, Allowances and Village Government Operations.	Rp 288. 859.100.00
	Provision of Fixed Income and Village Head Allowances.	Rp 156.150.000,00
	Provision of Village Government Operations (ATK, Honor PKPKD, and PPKD)	Rp 62,463,000.00
	Provision of BPD Allowance	Rp 50,400,000.00
	Provision of BPD Operations	Rp 9,646,100,00

	(Meetings, ATK, Eating and Drinking, Uniforms).	
	Provision of Incentives/Operational RT/RW	RP 11,400,000.00
	Implementation of Government Administration, Financial Planning and Reporting.	RP 17,000,000.00
	Preparation of Village Planning Documents (RPJMDesa/RKPDesa etc.)	RP 1,500,000.00
	Preparation of Village Financial Documents (APBDesa, Revised APBDesa, LPJ)	RP 6,000,000.00
2	Education Sub-Sector.	RP 42,000,000.00
	Implementation of village-owned PAUD/TK/TPA/TKA/TPQ/Non-Formal Madrasas.	RP 37,200,000.00
	PAUD Implementation Support (APE, PAUD Facilities, etc.).	RP 8,000,000.00
	Maintenance of Library/Reading Gardens/School Infrastructure Facilities.	RP 4,800,000.00
	Sub-Sector of Health.	Rp 361.406.200.00
	Implementation of Posyandu (Supplementary Food, Class I for Pregnant Women, Elderly, Incentives).	RP 40,860,000.00
	Development/Rehabilitation/Improvement/Procurement of Posyandu Facilities/Infrastructure.	Rp 320,546,200.00

	Sub-Sector of Public Works and Spatial Planning.	Rp 126,523,220.00
	Maintenance of Village Hall/Community Hall Building/Infrastructure.	RP 106.259.000,00
	Construction/Rehabilitation/Improvement of Village Road Infrastructure (Gorong, Sewer).	Rp 20,264.220.00
	Support and Socialization of the Implementation of Pilkades Election of Ka. Territorial	RP 3,500,000.00
	Organizing Inter-Regional Competitions and Contingent Delivery	RP 6,000,000.00
	Land and Building Tax Administration (PBB)	Rp 24,546.030.00
	Sub-Sector of Culture and Religion.	RP 2,000,000.00
	Organizing Festivals of Arts, Customs/Culture, and Religion.	RP 2,000,000.00
	Sub Division of Youth and Sports.	Rp 3,974,500.00
	Development of Karangtaruna/Youth Club/Village Level Sports.	Rp 3,974,500.00
	Sub-Sector of Community Institutions.	RP 14,880,000.00
	Customary Institution Development	RP 4,680,000.00
	Development of LKMD/LPM/LPM D	RP 4,200,000.00
	PKK coaching	RP 6,000,000.00
4	Sub-Sector of Marine Affairs and Fisheries.	RP 59,995,000.00
	Fishery Assistance (Seeds/Feed/etc)	RP 59,995,000.00
	Sub-Sector of	RP 10,000,000.00

	Agriculture and Livestock.	
	Strengthening Village Level Food Security (Village Barns).	Rp 10,000,000.00
5	Disaster Management Sub-Sector	Rp 18,689,580.00
	Disaster management	Rp 18,689,580.00
	Sub-Sector of Urgency	Rp 0.00
	Handling Urgent Circumstances	RP 90,000,000,00
	Shopping Amount	Rp1,134,443,630.00

Source: Data processed, 2022



Source : Data processed, 2022

Based on APBDesa data for 2022, it shows that the implementation of the village fund program during the COVID-19 pandemic for the 2020 budget year is mostly allocated to the field of implementing village development . With human resource development program through improving early childhood education facilities and kindergartens (PAUD/TK) . The government of Sosom

village has also built a library and reading park with the aim of increasing people's interest in reading with more complete and comfortable facilities . In addition, the Sosom village government also carries out the construction of village halls, maintenance of village road infrastructure, improvement of clean water sources (procurement of water reservoirs and foundations), provision of public latrines for people who deserve it, and manufacture of billboards as information to the community as a form of organizing village public information and village government transparency to the community. In carrying out activities, the Sosom village government always involves the community. Such as construction of village hall buildings, provision of public latrines, and maintenance of village road infrastructure, by forming working groups using a daily wage system that is paid based on the number of working days of each working group member in a week in turn . As stated by the village head of Sosom,

“... involving the community can create temporary jobs for the community to be able to have an income that is classified as sufficient to slightly ease the economic burden on the family in pandemic period. The village government wants all communities to be able to participate and take part in the implementation of the village fund program ...”

Community involvement in various village government activities, not only as a form of active participation from the community. The community can also feel the impact directly because they get additional income. Moreover, the active participation of the community also shows their commitment to the program/activity they propose. In a broader perspective, this involvement can be seen as a form of accountability, as expressed [9] that accountability describes the *interrelationship* of psychological, biological, physical, social, and cultural

phenomena in the web of life. Efforts to involve the community such as in the activities of making billboards in addition to being a medium of information to the public. This activity is also a form of transparency of the village government on the implementation of activities. Provide access to the community in the implementation of village government programs/activities to streamline development implementation. Community supervision will be effective if community members receive information about program/activity financing, explained [10]. In other words, community involvement in the implementation of programs/activities is not only a form of participation. More than that, it becomes a medium for public monitoring of the efficiency and effectiveness of public spending.

In addition to the field of village development, the implementation of the village fund program which also consumes a large amount of budget is in the field of village government administration. Some of the programs/activities implemented include, among others, adjustment of salaries, allowances, and incentives for honorarium for village government officials . In this program, the Sosom village government structured the adjustment of salary allowances and overall incentives to the village government itself with the aim that the community can also find out how much income is received by the village government apparatus .

Village fund budget which is also allocated for program of emergency disaster management. Some of the programs implemented are aimed at programs/activities of preventing, handling, and overcoming the impact of the COVID-19 pandemic . Programs implemented in Among them is the formation of a Covid -19 task force assigned with a shift system alternately every day to monitor the situation of activities in and out of the village community and people from outside the village itself . The Sosom village government has also budgeted for the purchase of PPE (Personal Protective Equipment) for the covid task force, the purchase of masks, hand sanitizers, purchase of disinfectants, spraying into people's homes and public places which are

carried out every week. Vaccination administration and socialization of stunting prevention for toddlers. Provision of health facilities such as medicines, infusions, and providing independent isolation rooms for people who are indicated to have symptoms or even have COVID- 19 . The balance of the unused budget for this activity is allocated for the implementation of the Village Fund Direct Cash Assistance (BLTDD). Implementation of programs/activities for community empowerment is used to support community activities, especially in agriculture, marine and fisheries sectors. Including providing assistance to farmer groups and fishermen in the form of seaweed seeds, ropes, buoys, fishing nets, and boat engines. The results or benefits obtained by the community from the results of the business group are divided equally among each group member. Meanwhile, for the agricultural and livestock sectors, the government also formed farmer groups and was given assistance in the form of cashew and corn seeds to be cultivated, fertilizer and pest control, and facilities in the form of lawn mowers to make it easier for the community to clean and care for their respective gardens. Meanwhile at In the field of animal husbandry, the village government provides assistance in the form of animal seeds to be maintained and later sold to the public either in inside and outside the village area. The profits obtained will be divided equally among all group members . This program is implemented once a year and is divided into four stages . The provision of this assistance is prioritized for people who have never received assistance . Groups that have received assistance in the first stage will not get help in next stage .

Programs/activities related to coaching and community activities by the Sosom village government are allocated for PKK development, LKMD, customary institutions, re-activating youth activities that had stopped to prepare people who have potential in the community. various fields of sports and arts to be able to take part in competitions that will later be held at the sub-district or district level . As explained by the Sosom Village Secretary, that the Sosom village government wants to

return the optimization of community institutions to their actual duties and functions so that they can run optimally . The implementation of these various programs/activities shows the fulfillment of accountability, namely the accountability dimension of the program. As described by [2] referring to Hopwood and Tomkins, 1984; Elwood, 1993, that public institutions are required to meet and consider alternative programs that provide optimal results with minimal costs. Public institutions must account for the programs that have been made up to the implementation of the program. In other words, the programs/activities carried out must of course be oriented to public services as a mandate and substance of the village fund budget. In accordance with the noble intentions of the purpose of implementing village funds which are expressly stated in Law number 6 of 2014 concerning Villages, namely to create village development and empowerment towards a just, prosperous, and prosperous society [11].

IV. CONCLUSION

The results of this study found that:

1. Implementation of the village fund program at the Sosom Village Government, Bulagi Sub - district , Banggai Kepulauan Regency is carried out through a village facility development program that aims to suppress and minimize the level of social inequality between villagers, as well as to build villages that are more advanced than in the village. education , infrastructure, and community welfare.
2. Programs/activities carried out are also to minimize the impact of the Pandemic Covid-19 .
3. The implementation of programs/activities is carried out by involving the community. Community involvement as a form of participation and efforts of the village government to help the economy of the village community.

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