

ANALYSIS OF THE UTILIZATION OF VILLAGE FUNDS IN THE ERA OF THE COVID-19 PANDEMIC

(Case Study on Villages in Jatibarang District, Brebes Regency)

By:

DESI SETYAWAN

4318500174

Supervisor Name:

Dr. Teguh Budi Raharjo, S.E., M.M

Yanti Puji Astutie, S.E., M.Si., Akt., CMA

Accounting Study Program

PANCASAKTI TEGAL UNIVERSITY

Jl. Halmahera Km.1 Tegal 21225 – Tel. 085161816545

Email: desisetyawan90@gmail.com

Analysis Of The Use Of Village Funds In The Covid-19 Pandemic Era

(Case Study in a Village in Jatibarang Sub-district, Brebes Regency)

ABSTRACT

The COVID-19 Virus *outbreak* was reported for the first time in Indonesia in 2019, and began to bloom on March 2, 2020. Because the cases are increasing, then the government has established a *COVID-19* Disaster Emergency Response Status in various parts of Indonesia, one of which is in the Jatibarang District, Brebes Regency. The goal is to explore the situation of utilization and management of village dama used for the management of *COVID-19* cases. The method used is a qualitative method with a descriptive approach. The data collection method uses the in-depth interview method and analyzes secondary data. Meanwhile, the data analysis method uses validity, triangulation, and reliability tests. The result is that the budget source is obtained from the Village Fund and Regional Original Revenue. The implementation in handling *COVID-19* cases under the responsibility of the Village Head (Kades), as well as its management and utilization is held by the Village Treasurer. The reporting and accountability process is quite smooth, even though it is more backward from the set schedule.

Keywords: Fund utilization, fund management, village funds, *COVID-19*, handling the *COVID-19* *outbreak*, handling the outbreak in the village, Jatibarang District.

ABSTRACT

The *COVID-19* virus outbreak was reported for the first time in Indonesia in 2019, and began to emerge on March 2, 2020. Because cases were increasing, the government declared the *COVID-19* Disaster Emergency Response Status in various parts of Indonesia, one of which was in the Jatibarang Sub-District area, Brebes Regency. The aim is to explore the situation of utilization and management of village funds used to handle *COVID-19* cases. The method used is a qualitative method with a descriptive approach. The data analysis collection method uses in-depth interviews and analyzes secondary data. Meanwhile, the data analysis method uses validity, triangulation, and reliability tests. The result is that the budget source is obtained from the Village Fund and Original Regional Income. Implementation in handling *COVID-19* cases is under the responsibility of the Village Head (Kades), and its management and utilization is handled by the village Treasure. Reporting process and accountability is quite smooth, even though it is later than schedule that has been set.

Keyword: Utilization of funds, management of funds, village funds, *COVID-19*, handling of the *COVID-19* outbreak, handling of outbreak in village, Jatibarang Sub-district.

INTRODUCTION

A. Background

Jatibarang District is an area located in Brebes Regency, Central Java Province, in Jatibarang District consists of 22 villages. Based on the explanation of Aulia, (2014), based on Law No. 6 of 2014, the village has a meaning, namely a unit consisting of the legal community, which obtains restrictions on an area that has authority. In the development of the village, the community will still get a welfare, even though at that time villages throughout Indonesia, especially the village in Jatibarang District, Brebes Regency, were being hit by a pandemic *COVID-19*. In the 2020 fiscal year or funding, there has been a very big change in the village fund budget in various

regions in Indonesia with a nominal value of Rp. 810,000,000,000,- based on the budget that has been set by the government with an initial amount of Rp. 72 Trillion now to Rp. 71.19 Trillion. Results of Oktariansa, (2021) who conducted previous research showed that the results were not optimal. However, in terms of village development, it will be used to make it even better, and later it can prosper the community even though the development system is still not structured. For now, village officials are focusing on outbreak management *Covid-19*, for this reason, the utilization, management, distribution, and also the priority of its use refer to activities related to *Covid-19*. During the pandemic *Covid-19*, Village funds are allocated and prioritized for outbreak prevention *Covid-19*, village cash

intensive (PKTD), as well as direct cash assistance for village communities.

In the process of managing village funds, it should be carried out obediently and orderly, effectively, transparently, efficiently, and also economically. However, in the case there are still villages that have not done so in accordance with applicable regulations, so researchers will conduct research on how to manage village dama during the pandemic *Covid-19* happen. Meanwhile, in the distribution of village funds, according to Nurnisma, (2021), carried out in a gradual manner that occurs during the fiscal year. At the time of occurrence *Covid-19*, there has been a change in the policy to distribute village funds. This change was made in order to facilitate the distribution of funds, so that it can be implemented, this is included in the use of village funds when dealing with the impact of the pandemic *Covid-19* economically. Furthermore, regarding whether village funds can be used to mitigate the impact of Corona Virus Disease 19, according to Pamungkas, (2020), priority in using village funds, namely, in a disaster emergency situation, it will be prioritized, so that activities and programs at the time of the situation are taken from village funds, but in financing it is more focused on the interests of the community.

B. Problem Formulation

Based on the explanation above, maika can draw a formula of problems in this research, which includes:

1. How is the Management of Village Funds in the *Covid-19 Pandemic Era* ?
2. How to Distribute Village Funds in the *Covid-19 Pandemic Era* for Community Welfare?
3. Can Village Funds be used to overcome the problem of handling the impact of the *Covid-19* pandemic ?

C. Research Objectives

This research has several objectives, including:

1. Knowing the Management of Village Dama for Community Welfare in the Era of the *Covid-19 Pandemic*.
2. Understanding the Utilization and Distribution of Village Funds for Community Welfare during the *Covid-19 pandemic*.
3. Knowing and analyzing the importance of Priority Use of Village Funds for Community Welfare in the *Covid-19 Pandemic Era*.

LITERATURE REVIEW

According to Sugiono (2010: 54), it is stated that a theoretical foundation is a logical flow or in other words it can be called reasoning. Reasoning / This logical flow covers a definition, proportion, and concept that has been systematically arranged. In a new study, it will not be separated from the previous research, where the research has been researched or carried out by another researcher.

- a. Village Fund
- b. Utilization of Village Funds
- c. Village Fund Management
- d. Distribution of Village Funds
- e. Priority Use of Village Funds
- f. Corona Virus Disease 2019 Pandemic
- g. Community Welfare

According to J. K. A. Pratama, (2020), the management of village funds begins with the process of planning, implementation, supervision, and accountability. In this study, the researcher will observe the management of village funds carried out by village officials in Jatibarang District, Brebes Regency, in providing assistance to the community. In the process of managing village funds, it should be carried out obediently and orderly, effectively, transparently, efficiently, and also economically. However, in reality, there are still villages that have not done so in accordance with

applicable regulations, so researchers will conduct research on how to manage village funds during the pandemic *Covid-19* happen.

RESEARCH METHODS

The method used in this study is a qualitative method with a qualitative descriptive approach. The location in this research is carried out in villages in Jatibarang District, Brebes Regency. At the end of July 2023, the beginning of the research was completed, with an effort to conclude several facts to strengthen this research process.

The data sources are primary data and secondary data, the primary data itself is obtained from several informants that the researcher met in the field, which will cover the utilization, management, distribution, and priorities in the use of village funds in villages in the Jatibarang District, Brebes Regency. Primary data was also obtained by means of interviews, observations, and documentation. As for the secondary data, the results were obtained by researchers from several libraries, *literature* related to relevant issues, in order to support and strengthen primary data, and use it as a basis for understanding in the research process carried out.

The data collection method is carried out through observation, this method is used to make an observation in the field, then the data is recorded systematically, covering the symptoms or problems that are being investigated. The type of observation is non-participatory observation, which in this method, observation is not directly involved in the

activities that are being carried out an observation, but the data obtained is already available in villages in the Jatibarang District area of Brebes Regency, of course the available data is related to what the researcher needs. In gathering data, the researcher also did it by way of interviews, where the interview process was carried out freely and freely guided, the interview itself did not directly lead to questions that were directly related to this problem, while the free interview was guided, the interview process directly towards the core of the problem, or the subject of the problem being researched. The last method is documentation, where the documentation process is carried out to collect records about past events, or about problems that are being carried out by a research, in the form of images/photographs, archives, magazines, newspapers, minumental works, and so on. This method is used by researchers, as a staple in obtaining data from the location where the research is being conducted, especially in villages in the Jatibarang District, Brebes Regency.

The data analysis method uses validity, triangulation, and reliability tests, where this method is expected to provide an understanding or an overview of how much data is obtained by the researcher. This method includes the *Credibility Test*, this method is another name for the validity test, which is found in research that uses a qualitative approach, credibility is used so that the research has a level of confidence that is included in the requirements if carrying out a goal using this method because, in qualitative research must be able to describe/understand/describe a phenomenon or event that is interesting in

terms of informants, The steps are complemented by data triangulation and data reliability.

RESULTS AND DISCUSSION

The total amount of Village Funds obtained by each village in Jatibaramg District is as follows: Karanglo Village received Rp. 1,110,092,000., Kalipucang Village received Rp. 906,032,000., Pamenger Village received Rp. 1,423,300,000., Rengasbadung Village received Rp. 1,212,172,000., Jatibarang Kidul Village received Rp. 1,210,531,000., and Jatibarang Lor Village received Rp. 1,170,518,000.

From the results of the research Widagno, (2020) right on March 9, 2020 *World Healt Organization (WHO)* or the World Health Organization has officially given a statement regarding *Corona Virus Disease 19* that this virus has become a global pandemic because *Corona Virus Disease 19 (Covid-19)* has hit several countries in the world. From the term pandemic, it seems to give fear to the community, but in fact there is no element of connection with a malignancy in the disease, but in the process of its very rapid spread. *Virus Covid-19* causes or causes several symptoms such as fever accompanied by cough, which can generally be cured within 14 days. As for people who have high risk, including

groups of people who are elderly and also people who have problems with the health of subordinates, *Corona Virus Disease 19* can cause problems in the health system which is quite dangerous. Therefore, we

must all implement and comply with the health protocols that have been ordered by the government for the community, so that we can maintain the immune system in ourselves and those around us.

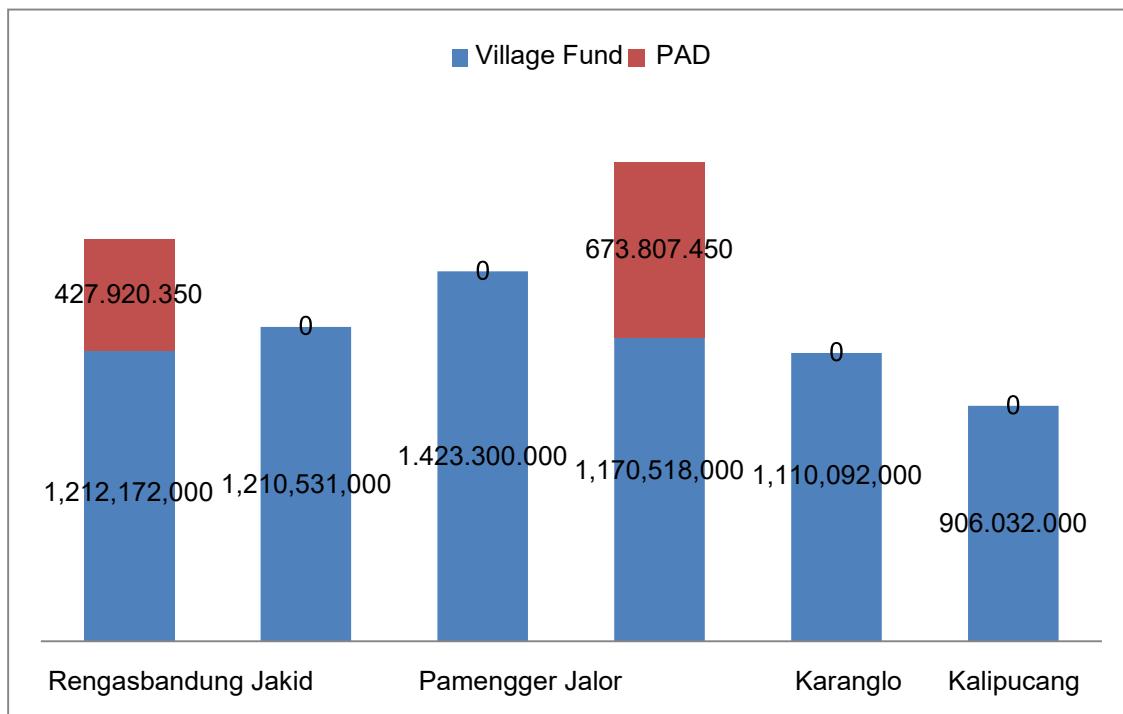


Figure 4.1 Sources of Funds for Handling *Covid-19* in Each Village

(Primary and Secondary Data of Research)

For the handling of Covid-19 in 2020, Karanglo Village allocated funds of Rp. 259,286,000, but the realization was Rp. 235,551,000, or equivalent to 21.2% of the Village Fund that has been used. Kalipucang Village budgeted funds of Rp. 178,874,790, of which only Rp. 169,962,300 or equivalent to 18.7% of the budgeted village area. Pamengger Village has allocated funds of Rp. 246,508,000, which has been realized in the amount of Rp. 208,825,000 or equivalent to 14.6% of

the village fund. Jatibarang Lor Village has budgeted Rp. 213,796,494, the amount realized is equal to or equivalent to 18.2% of the village fund budget. Jatibarang Kidul Village budgeted funds of Rp. 238,745,000, which was allocated Rp. 237,786,471 or equal to 19.6% of the village fund totoll. Rengasbandung Village received funds of Rp. 285,101,500 from the Village Fund, as well as Rp. 152,000,000 from PAD which will be used for Covid-19 containment, but the realized funds amounted to Rp. 433,788,307, or

equivalent to 23.5% of the total village funds and 35% of the total PAD (Regional

Original Revenue).

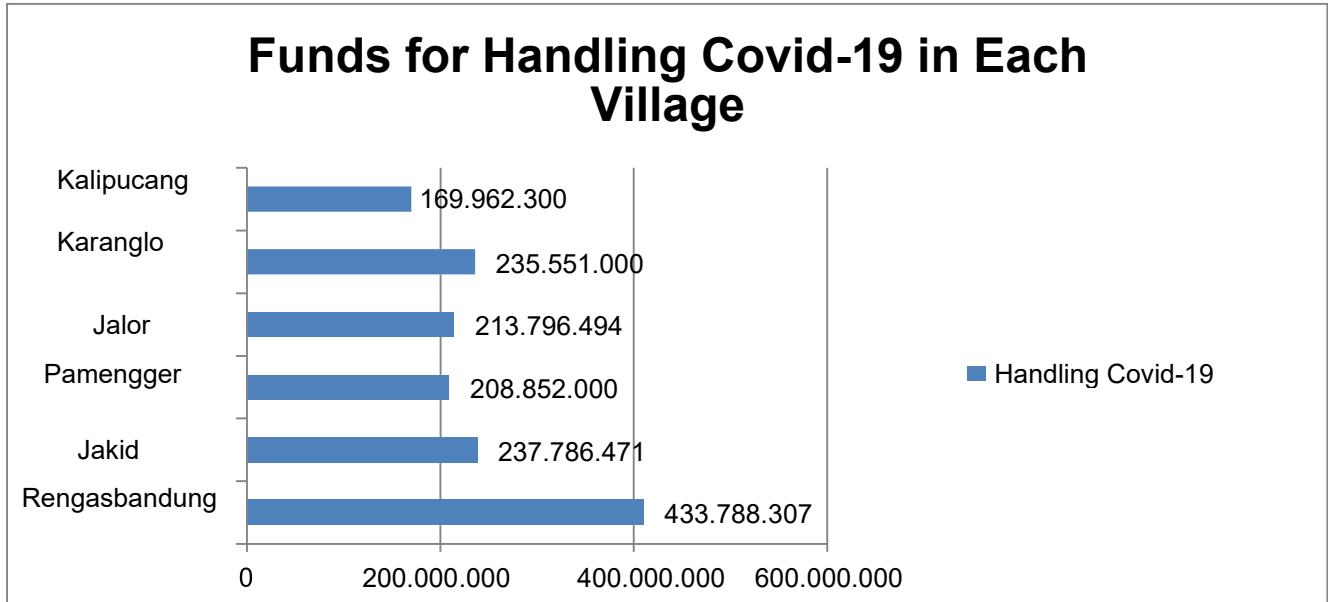


Figure 4.2 Amount of Funds for Handling *the Covid-19 Outbreak* in Each Village

(Primary and Secondary Data of Research)

Some villages, for example, Karanglo, have actually made budgets for the procurement of spaces that will later be used for isolation rooms and become facilities in 2020. However, this has not been realized, because there has not been a significant spike in cases in 2020 that may require this room.

Implementation in handling the *Covid-19 outbreak* certainly needs coaches and also good enough supervision, so that

later it can be disciplined and very good, in accordance with Permendagri No. 20 of 2018 Chapter V article 74. Each village receives assistance from the Sub-district through village assistants at the sub-district level, there are also assistants at the village level to accompany an organizer of several programs in the village. Village officials will also be accompanied by bhabinsa, bhabinkantibmas, and midwives in the village during activities to handle *the Covid-19 outbreak*. Supervision is also carried out by the sub-district, inspectorate, PMK office, police, KPK, and BPK.

Comparative Overview of Fund Allocations for *Covid-19* Handling in Villages in Jatibarang-Brebes District in 2020

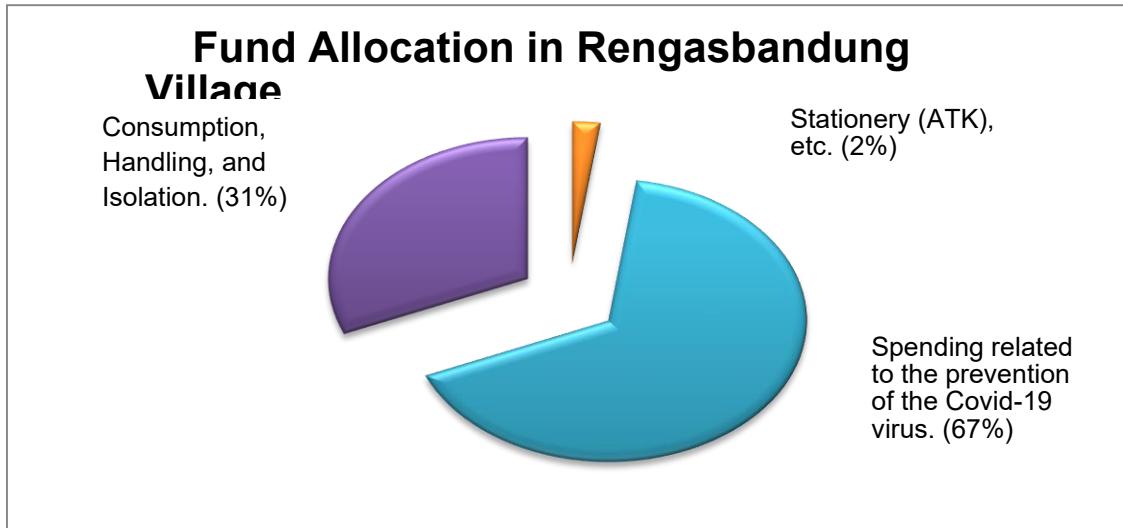


Figure Diagram 4.3 Allocation of Funds for Handling *Covid-19*

in Rengasbandung Village

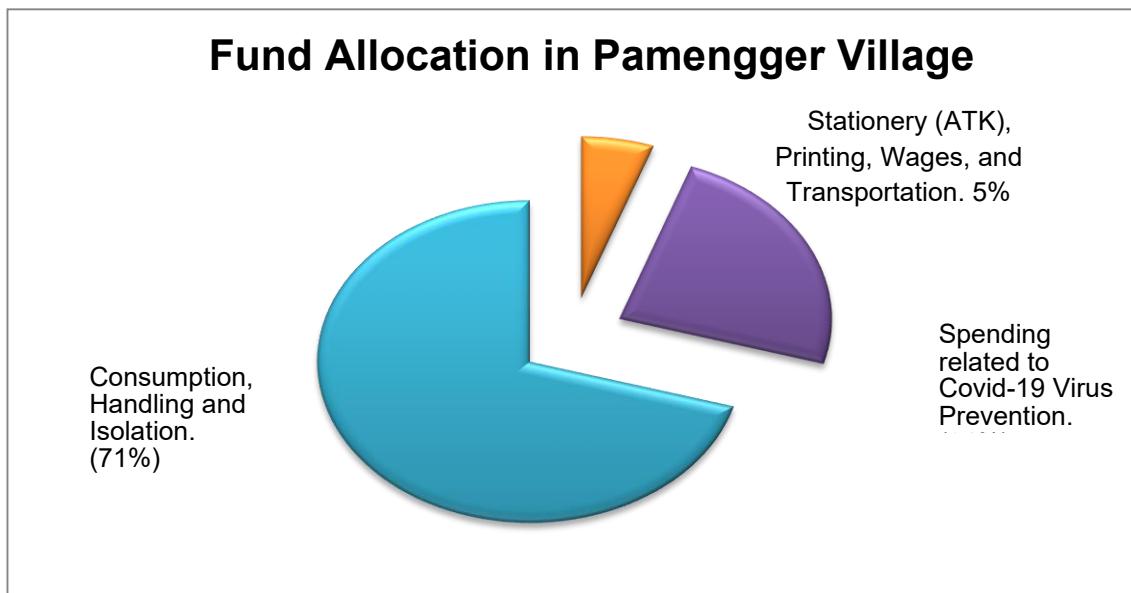


Figure Diagram 4.4 Allocation of Funds for Handling *Covid-19*

in Pamengger Village

Fund Allocation in Jatibarang Kidul Village



Figure 4.5 Allocation of Funds for Handling *Covid-19*
in Jatibarang Kidul Village

Fund Allocation in Jatibarang Lor Village



Figure Diagram 4.6 Allocation of Funds for Handling *Covid-19*
in Jatibarang Lor Village

Fund Allocation in Karanglo Village

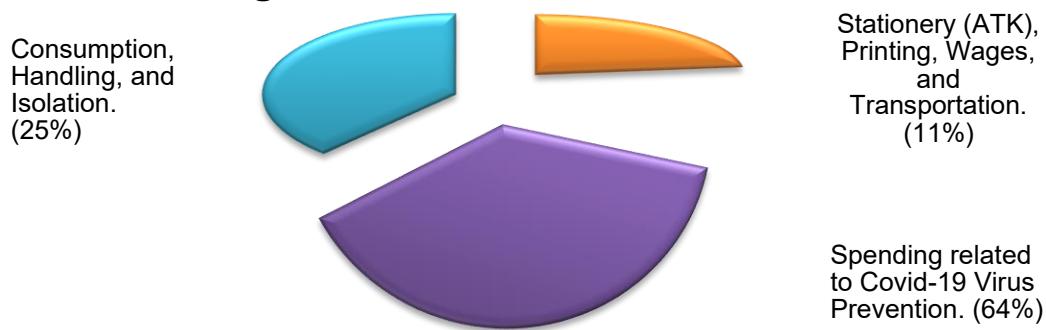


Figure Diagram 4.7 Allocation of Funds for Handling *Covid-19*

in Karanglo Village

Fund Allocation in Kalipucang Village

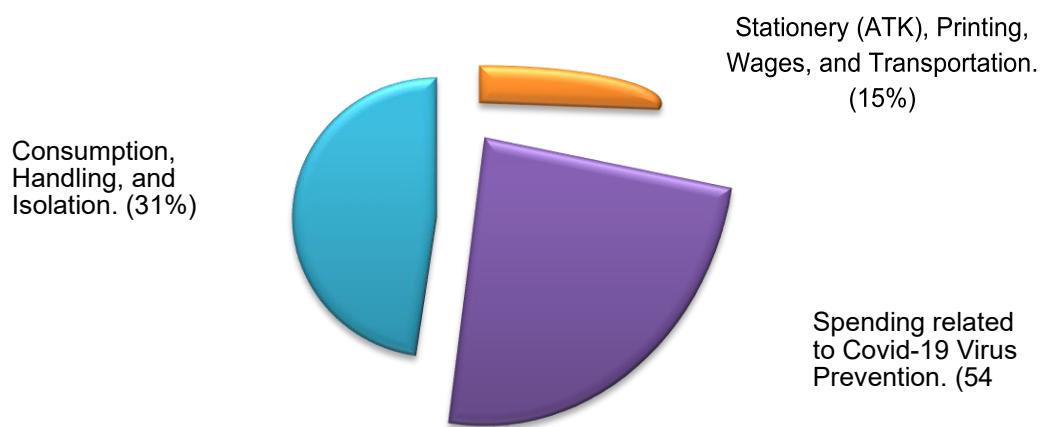


Figure 4.8 Allocation of Funds for Handling *Covid-19*

in Kalipucang Village

While the evaluation among village apparatus/officials is carried out in an isolated way, this method is related to accountability and the implementation of activities. Most of the proceedings are conducted online, unless there are

constraints that require a limited meeting. If there is a request and evaluation from the community, the evaluation will be conveyed through the task force's whatsapp social media from villages or sub-districts. Thus, the evaluation is considered effective and its function has

been fulfilled. While the evaluation in the budget is carried out at the end of the year, it will also be carried out in the preparation process for the upcoming year's budget.

The outline, which is contained in Permendagri No.113 Tahu 2014, explains that the analysis process in managing funds is based on 5 principles, including, accountability, transparency, order, participation, and also budget discipline. According to the explanation from Syam (2021), transparency itself is assessed from 4 things, including the accessibility and availability of documents, completeness and clarity, process openness, and regulations.

Based on these 4 things, some villages in Jatibarang have fulfilled the elements of transparency. This is evidenced by the willingness of the village government and Jatibarang District to conduct interviews, the availability of

CONCLUSION

The utilization and management of village funds that are prioritized in handling *the Covid-19 Virus* in villages located in the Jatibarang District, Brebes Regency, as a whole (generally) run smoothly and in accordance with the current regulations and legal provisions. The budget is sourced from the Village Fund and also the Regional Original

several documents related to the utilization and management of village funds that have been accessed by researchers, as well as regulations and openness of the process that are acknowledged offline, and can be explained about interviews with several informants. Not only that, online researchers also do it by looking at official or unofficial websites and other related institutions, the JDIH (Legal Information Documentation Network) website is also visited by researchers. Some information regarding Changes to the Regional Budget before and after changes related to the *Covid-19 Virus*, has been included in a document of the Accountability Report for the Realization of Village Funds that is already available in Jatibarang District. However, not all villages publish things directly related to the realization of the funds in the media that should be widely accessible to the community.

Revenue. The distribution of Village Funds during the *Covid-19 pandemic* is carried out in accordance with the current regulations. If the village has a large number of people affected by *the Covid-19 Virus*, then a lot of funds will also be distributed. The process of distributing funds intended for handling *Covid-19* is given according to the number of people affected by *the Covid-19 Virus* in each village. Not only from village funds, but

also from PAD (Regional Original Revenue) funds, personal donations, and others. The number of distributions is not only in the form of funds, but also in the form of basic necessities, hand sanitizers, masks, education, and so on, this makes the community meet the needs, which are needed during the *Covid-19* pandemic. Thus, people still feel well-being even in a pandemic situation. The distribution of funds is carried out in 3 stages, each stage has its own percentage, so that when the funds are given to the community, the amount will be the same as each other. This is done so that no one feels specialized, but the community feels equalized.

The results of the study show that village funds can be used to overcome problems during the *Covid-19* outbreak. This is done because during the *Covid-19 pandemic*, the financial system underwent many changes, including in village finance. Funds that were initially prioritized for village development, during the pandemic were diverted to handle *Covid-19*.

BIBLIOGRAPHY

Andhika, A. et al. (2020). *Priority for the use of Jekawal Village Funds in Sragen Regency in the era of the Covid-19 pandemic.*

Atharazka. (2020). Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial

Management. *JUMPER: JOURNAL OF ECONOMIC STRUGGLE.*

Aulia, Z. (2014). Law Nomoe 6 of 2014 concerning Villages. *JUMPER: JOURNAL OF ECONOMIC STRUGGLE.*

Bawono, I. R and Setyadi, E. 2019. *Guidelines for the Use and Management of Village Funds.* Jakarta: Publisher of PT Grasindo.

Bungin, B. (2017). *Analysis of Dependability Test in Qualitative Research.*

Director General of Village Community Development and Empowerment, 2020. *Ranking of the Status of the Developing Village Index (IDM) of Provinces, Regencies, Districts, Villages in 2020, Ministry of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia.*

Emzir. (2018). *Research Methods with a Qualitative Approach.*

Fahrudin, A. (2018). *Community Welfare Indicators.*

Faturrahman, Fadli et., A. (2020). *Changes in Village Fund Allocations for Covid-19 Prevention in Sub-district p Covid-19 Prevention in Moyo Hulu District.*

Hafid, R. (2016). *Utilization of Village Funds and Village Development in Mangilu Village, Bungoro District, Pangkep Regency.*

Halimah, C. (2020). Number 113 of 2014 concerning Village Financial Management. *Ministry of Home Affairs. 2018. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management.*

Ministry of Health of the Republic of Indonesia. 2020. *Guidelines for the Prevention and Control of Coronavirus Disease (Covid-19)*. Directorate General of Disease Prevention and Control, Jakarta.

Ministry of Home Affairs, 2020, *General Guidelines for Facing the Covid-19 Pandemic for Local Governments: Prevention, Control, Diagnosis, and Management*, Jakarta, 76:85.

Ministry of Villages, Regional Development, and Transmigration of the Republic of Indonesia.2020.*Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia No.6 of 2020 concerning Amendments to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 11 of 2019 concerning the Priority of the Use of Village Funds in 2020*.

Ministry of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia.2020.*Circular Letter No.11 of 2020 concerning Amendments to the Circular Letter of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 8 of 2020 concerning COVID-19 Response Villages and Affirmation of Village Cash Labor-Intensive*.

Ministry of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia.2020. *Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia No. 6 of 2020 concerning Amendments to the Regulation of the Minister of Villages, Development of*

Disadvantaged Regions, and Transmigration Number 11 of 2019 concerning the Management of Village Funds.

Ministry of Finance of the Republic of Indonesia, 2020. *Regulation of the Minister of Finance of the Republic of Indonesia No. 40 of 2020 concerning Amendments to the Regulation of the Minister of Finance Number 205 of 2019 concerning the Management of Village Funds.*

Laksono, S. (2013). *Qualitative Research in Economics from Methodology to Method*. 173.

Leonardo Yosua Liando, Linda Lambey, H. R. . W. (2017). *Analysis of the Management and Accountability of the Village Revenue and Expenditure Budget in Kolongan Village, Kombi District, Minahasa Regency*.

Lutfikha, I. (2018). *Introduction*. 09, 2–5.

Maulana, M. I. (2016). *The Role of Village Funds in Empowering the Community Reviewed from the Perspective of Islamic Economics*.

Martajaya, A. and Sugiri, D. 2021, *Implementation of the Distribution and Use of Village Funds during the Covid-19 Pandemic: A Case Study of Karanganom Village, Klaten Regency*. *Journal of Education (Economics, Education, and Accounting)*: Vol. 9 No.2 Nov 2021.

Moleong. Lexy J. 2004. *Qualitative Research Methodology Revised Edition*. Bandung: PT Remaja Rosdakarya.

Minister, N, 7 P, (2022). *COUNTRY NEWS*.2019(961).

Mulyani, E. (2020). *Effects of Corona Virus Disease 2019 (COVID-19)*.

Nandamara, CHRA., Yasinta, PN., and

Prabawati, NPA., 2021, *Village Fund Management in Handling COVID-19 in Darmasaba Village, Abiansemal District, Badung Regency, Journal of State Administration Sciences, Vol.2*

Noor, R. (2020). *Utilization of Village Funds in the Covid-19 Pandemic Era.* 1–11.

Nurliana. (2013). *Management of Village Fund Allocation in Physical Development in Sukomulyo Village, Sepaku District.*

Nurnisma. (2021). *Distribution of Village Funds and Priority Use of Village Funds.* 19.

Oktariansa, I. (2021). *Village Revenue and Expenditure Budget Allocation and Utilization of Village Funds.* September 2020.

Ultimate. (2020). *The Use of Village Funds during the Covid-19 Pandemic in Sumbawa Regency.*

Pamungkas, Binar Dwiyanto, S. et al. (2020). *The use of village funds during the Covid-19 pandemic.*

Pratama, A. (2020). www.jdih.kemenkeu.go.id.

Pratama, J. K. A. (2020). *Management of Village Funds during the Covid-19 Pandemic in Pendowo Asri Village, Dente Teladas District, Tulang Bawang Regency, Lampung Province.* 1–9.

Pratiwi. (2020). *Implementation of the Village Fund Program in Pandung Batua Village, Baraka District, Enrekang Regency.*

Putera, R. E. (2019). *Village Fund.* 9–28.

Safitri, C. (2020). *Development of Disadvantaged Regions and Transmigration number 6 of 2020 concerning the Priority Use of Village Funds.* *Proceedings of the Multidisciplinary National Symposium, 2.* 2020. Ridha, Fahrul. 2019. *Analysis of Village Fund Management in Improving Community Economy in Langsa District, Langsa City. At-Tawassuth Journal, Vol.IV(2):* 252-276

Rindorindo, PV. Mantiri, MS. Pati, AB., 2021, *Village Fund Management in Facing the Impact of COVID-19 in Motoling Village, South Minahasa District, Journal of Governance: Volume 1 No 1 of 2021 Pages 1-10.*

Syam, TW., 2021, *Transparency of Village Funds in Overcoming the COVID-19 Outbreak in Borongtala Village, Tamalatea District, Jeneponto Regency, Thesis, Government Science Study Program, Faculty of Social and Political Sciences, Makassar: University of Muhammadiyah Makassar.*

Subagja. (2020). *Village Fund Management during the Covid-19 Pandemic.* 6–25.

Sugiyono. (2005). *Qualitative Research Methods.*

Thomas. 2013. *Management of Village Fund Allocation in an Effort to Improve Development in Sebawang Village, Sesayap District, Tana Tidung Regency. E-Journal of Integrative Government 1(1):* 51-56.

Thorik, M. 2011. *The Young Librarian Wordpress. Primary Information Sources and Secondary Information Sources.* <https://theyounglibrarian.wordpress.com/2011/04/16/sumber-informasi-primer-dan-sumber-informasi-sekunder/>

Valentina. (2020). *Analysis of the*

Utilization of Village Funds During the Covid-19 Pandemic in Nagari Talang Anau, Fifty Cities Regency. Proceedings of the Multidisciplinary National Symposium of the University of Muhammadiyah Tangerang: Vol. 2 of 2020 p. 124-132.

Widodo, A. (2020). *Prioritization of the Use of Village Funds: Village Direct Cash Assistance 1. TNP2K. Central Statistics Agency of Brebes Regency, 2020, Jatibarang District in Figures, BPS Brebes Regency.*

Zurhan, A. 2022. *Village Fund Management in the Covid-19 Era.*
October. 13, 2022. Islamic State University of Surabaya.
<http://digilib.uinsby.ac.id/7354/bab%203.pdf>