

Impact of the Covid-19 Pandemic on Distribution of Village Funds in 2021

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ABSTRACT

This research aims to find out more about the process of channeling village funds and during the Covid-19 pandemic. This type of research uses a quantitative approach. The sample taken is a village located in the local government area which is a partner of the Bekasi KPPN as the manager of the distribution of Physical DAK and Village Funds. There are 738 villages in the Bekasi Regency area. The results of the study show that the Covid-19 pandemic has had an impact on the management of village funds, especially the distribution of village funds. These changes are outlined in several central government policies ranging from government regulations in lieu of laws to their derivatives. Realization of distribution of village funds between before and during the Covid-19 pandemic, the results found that the percentage between the ceiling and the realization of distribution of village funds before and during the Covid-19 pandemic was only 0.0001%. The government, through channeling village funds, is here to assist the process of national economic recovery.

Keywords: Covid-19, Distribution of Village Funds, Government Regulations



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INTRODUCTION

On March 12, 2020 the health organization, namely the World Health Organization (WHO), determined that COVID-19 was a global pandemic (Chakraborty & Mait, 2020; Pellino & Spinelli, 2020). This is due to the increasing number of countries experiencing this case. The Indonesian government responded quickly to deal with the situation. At the start of the pandemic, all sectors took on a policy role in handling the Covid-19 pandemic (Roziqin, Mas'udi & Sihidi, 2021; Khalid, Okafor & Burzynska, 2021; Narula, 2020). However, the core policies pursued by the government which are expected to save the national economy from the brink of crisis have not been able to overcome the decline in various macroeconomic indicators and business bankruptcy in the real sector, even on a micro, small, medium and large scale (Sulistyan et al., 2022). The Covid-19 pandemic has put pressure on the economy from various angles, including the village economy (Yatminiwati et al., 2021; Chaudhary, Sodani & Das, 2020; Desdiani et al., 2022). For now, the impact of Covid-19 is felt more by people in urban areas. However, considering that seasonal workers have quite high mobility, from village to city and then back to village, the Covid-19

outbreak can also spread in villages (Ruprecht et al., 2021). Homecoming activities ahead of the holy months of Ramadan and Eid al-Fitr in 2020 and 2021 have had an effect on the expansion of the spread of Covid-19 in rural areas (Tantri & Waluyo, 2021). With its economic and social resources, especially from the Village Revenue and Expenditure Budget (APBDes) and village funds, villages can contribute to handling Covid-19 (Utama et al., 2020).

The distribution of village funds began for the first time in 2015 by the Ministry of Finance which was then authorized by the Director of Balancing Funds as the Village Fund Budget User Authority. In the course of its journey, the distribution of village funds underwent a change in management at the channeling level. The village fund disbursement process was diverted from what was originally carried out centrally by the Directorate of Balancing Funds, from 2017 until now it has been channeled through vertical Ministry of Finance agencies in the regions. The State Treasury Service Office, hereinafter referred to as KPPN, is a vertical agency of the Directorate General of the Treasury which obtains the power of attorney from BUN to carry out some of the functions of the BUN Authority. The KPPN head was appointed by the Minister of Finance as the KPA for the Distribution of Physical DAK and Village Funds (Minister of Finance, 2020).

Research support on the use of village funds, among other things, has been carried out by Ayu et al. (2020), showing that it explains that through village meetings, the village government and its staff have made a priority list for the use of village funds. This priority relates to the use of the 2020 Village Fund for development, community empowerment and handling of unexpected disasters, namely the COVID-19 pandemic. Valentina et al. (2020), gave the result that the village had made efforts to prevent and mitigate the impact of Covid-19 in accordance with government policies, including the management of Village Funds and had been reported to the central government. Pamungkas et al. (2020), stated that the Use of Village Funds for the Prevention and Handling of Covid-19 has been earmarked for activities to prevent the spread of Covid-19, cash work-intensive programs and Village Fund Direct Cash Assistance (BLT-DD). Hidayat (2020), stated that the implementation of the village fund policy for dealing with the Covid-19 pandemic has been going quite well but some improvements still need to be implemented, especially the BLT-DD direct cash assistance policy. Some of the elements elaborated are in terms of communication, resources, and organizational structure. Langkun et al. (2020), found that in terms of channeling village funds, the process of disbursing and distributing DD complies with the decisions and procedures for distributing APBDesa. In accordance with the provisions, DD is channeled to the village government through the account of each village. Meanwhile, for the use of village funds, DD is used for governance, development, community empowerment, and community in the village. From some of the literature on previous research, it can be drawn that the village has used village funds provided by the central government to make village communities feel a positive impact on village funds. Various activities designed by the village government in the Village Revenue and Expenditure Budget (APBDes) aim to fulfill support for economic activities to activities related to non-natural disaster management, namely Covid-19.

In 2021, is the fifth year for the KPPN in channeling village funds with the dynamic situation and practice of channeling and using village funds, coupled with the COVID-19 pandemic, policies continue to be perfected. Based on a review of regulations and data presented, this study aims to find out more about the process of channeling village funds and during the Covid-19 pandemic. The formulation of the problem of this research is how the mechanism and realization of the distribution of village funds after the change in the policy for channeling village funds in 2021 and how much realization of village funds are used for handling the Covid-19 pandemic.

METHODS

This type of research is quantitative (Paramita et al., 2021), because based on data collected in the form of realization and management of village funds, this is data that contains definite nominal figures. The object of this research is the village fund distribution process in 2019 and 2021. The samples taken are villages located in the local government area that are partners of the Bekasi KPPN as managers of the distribution of Physical DAK and Village Funds. There are 738 villages in the Bekasi Regency area. The data collection method uses documentation, namely by using data sourced from the OM SPAN application site and official correspondence documents issued by the Ministry of Finance and/or received from the local government partners of the Bekasi KPPN.

The data in this study are based on regulations issued by the government as well as the Online Monitoring System for the State Treasury and Budget (OM SPAN) application, which is an interface used by the Bekasi KPPN as a channel for village funds and for the Bekasi District Government as a recipient of the distribution based on their authority. In this study the variables/elements compared based on laws and regulations, namely regulations issued by the Minister of Finance, namely:

Table 1. Comparison Matrix of Village Fund Management Regulations

Rule Type	Number and Date	About	The elements being compared
Minister of Finance Regulation	193/PMK.07/2018 December 31, 2018	Village Fund Management	Distribution Process
	222/PMK.07/2020 December 31, 2020	Village Fund Management	

Source: Data Processed (2021)

Meanwhile, the relevant laws and regulations that are not used as a comparison are:

1. Regulation of the Minister of Finance of the Republic of Indonesia number 185 /PMK.02/2020 concerning Budget Management in the Context of Handling the Corona Virus Disease 2019 (Covid-19) Pandemic and/or the National Economic Recovery Program
2. Bekasi Regent Regulation number 12 of 2019-Procedures for Distribution and Determination of Details of Village Funds for the 2019 Fiscal Year
3. Bekasi Regent Regulation number 1 of 2021 concerning Procedures for Distribution and Details of Village Funds for the 2021 Fiscal Year

In the OM SPAN application, there are menus that are used for data inquiry related to the amount of distribution per distribution stage and the realization of the use of village funds. The central government disburses village funds in stages according to the channel requirements specified in regulations. Data related to the distribution of village funds can reflect the performance of the central government on village funds that have been allocated until they are received in the Village Cash Account.

Table 2. Planned Research Instruments for the Realization of Village Fund Distribution

Village Fund Management	Research Instruments	Year
Distribution of Village Funds	How much is the Allocation/Allocation given by the central government How much is the actual distribution of each stage	2019 (before the pandemic) and 2021 (pandemic period)

Source: Data Processed (2021)

The variable is measured based on the suitability between the implementation of managing village funds compared to regulations set by the government regarding direct cash assistance and the use of village funds related to handling a pandemic. The documentation process was carried out by

examining the data provided by the OM SPAN application and observing the correspondence process between interested parties in the distribution of village funds, namely from official documents issued by the Ministry of Finance (Directorate of Budget Implementation and the Bekasi KPPN) and Regional and Village Governments. This study used comparative and statistical descriptive analysis namely analysis techniques in the form of quantitative data which consists of the mean, median, variance, and standard deviation.

RESULTS AND DISCUSSION

Data analysis used two methods, namely comparative analysis and descriptive statistical analysis. Descriptive statistical analysis is used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations. The implementation of data analysis is focused on describing the mean, standard deviation, maximum value, and minimum value of the data used.

Based on the laws and regulations related to the management of Village Funds before the Covid-19 pandemic (2019) and during the pandemic (2021), it was found that there were differences in the mechanism for channeling and using village funds. This is described in the comparative matrix of regulations related to Village Fund distribution in the following table:

Table 3. Matrix of Changes to the Contents of Village Fund Management Regulations

No.	Instrumen	Before Pandemic (2019)	Pandemic Period (2021)
1	Scope of Village Fund Management	<ol style="list-style-type: none"> Budgeting Allocation Distribution Administration, accountability and reporting Usage guidelines Monitoring and evaluation 	<ol style="list-style-type: none"> Budgeting Allocation Distribution Administration, accountability and reporting Use Monitoring and evaluation Penalty
2	Distribution flow	Overbooking from RKUN to RKUD and then transfer from RKUD to RKD	Village funds are channeled from RKUN to RKD through RKUD
3	Type of Document requirements for Distribution	The required documents only come from the local government	The required documents come from the local government and also from the village
4	Distribution of RKUN	Based on the channel requirements document submitted by the Regional Government, an SPM is issued addressed to the RKUD	Based on the disbursement requirements document, an SPM is issued which is addressed to the RKUD which is then deducted so that the total is nil
5	Distribution of RKD	Based on the documents submitted by the Village, the RKUD disburses it to the RKD	Based on the results of deducting DD from the RKUN based on a transfer letter from the Regional Head
6	Distribution Stage	Three stages for regular distribution	Three stages for regular distribution
7	Channel portion per stage	Regular Village Stage 1 → 40% Stage 2 → 40% Stage 3 → 20%	Regular Village Stage 1 → 40% - BLT 5 month Stage 2 → 40% - BLT 5 month Stage 3 → 20% - BLT 2 month

Independent Village:

		Local government has good criteria: Stage 1&2 → 20% & 40% Stage 3 → 40%	Stage 1 → 60% - BLT 7 month Stage 2 → 40% - BLT 5 month
8	Deadline for dispensing	Specified for each stage	There is no deadline
9	BLT	There isn't any	Worth IDR 300,000/KK for 12 months

Source: Data Processed (2021)

The OM SPAN application is used by interested parties in the village fund distribution process. Data regarding the distribution and absorption of Village funds is displayed in the OM SPAN application. The data related to the distribution and utilization of village funds for the 2019 and 2021 periods are briefly compared in the following table:

Table 4. Data on Realization of Village Fund Distribution before and during the Covid-19 pandemic

No	Instrument	Before Pandemic (2019)	Pandemic Period (2021)
1	Total Ceiling DIPA	Rp 241.022.957.000	Rp 264.332.147.000
2	Stage Distribution 1	Rp 48.204.591.400	Rp 60.549.257.600
3	Stage Distribution 2	Rp 96.409.182.800	Rp 59.211.050.000
4	Stage Distribution 3	Rp 96.409.182.800	Rp 32.918.930.748
5	BLT Distribution	-	Rp 111.650.400.000
6	Distribution Frequency	3 times	45 times
7	Total Distribution of Village Funds	Rp 241.022.957.000	Rp 264.329.638.348
8	Remaining Village Fund Ceiling	Rp 0	Rp 2.508.652
9	% Ceiling / Realization	100%	99,99%

Source: Data Processed (2021)

Discussion

Based on comparative data on regulations and the realization of the distribution and use of village funds, several facts were found related to the impact of the Covid-19 pandemic on the distribution and use of village funds. There is a trigger that underlies the change in these regulations. The pandemic condition caused the central government to issue Government Regulation in Lieu of Law Number 1 of 2020 concerning State Financial Policies and Financial System Stability for Handling the 2019 Corona Virus Disease (COVID-19) Pandemic and/or in the Context of Dealing with Threats that Endanger the National Economy and/or Stability Financial System. Regarding these regulations, stakeholders have followed up by issuing derivative regulations. As for derivative regulations related to village funds, they include:

1. Presidential Regulation number 54 of 2020 concerning changes in posture and details of the 2020 state revenue and expenditure budget as amended by Presidential Regulation Number 72 of 2020 concerning Amendments to Presidential Regulation Number 54 of 2020 concerning Changes in Posture and Details of the State Revenue and Expenditure Budget for the 2020 Fiscal Year .
2. Regulation of the Minister of Finance of the Republic of Indonesia Number 185/PMK.02/2020 concerning Budget Management in the Context of Handling the Corona Virus Disease 2019 (Covid-19) Pandemic and/or the National Economic Recovery Program

These two regulations are very influential and form the basis for regulations governing the management of village funds in 2021. Based on the Minister of Finance regulations regarding the management of Village Funds, there have been several changes due to the impact of the co-19 pandemic. These changes have an impact on how village funds are budgeted, allocated, and

channeled from the APBN until they are received by the village. The Minister of Finance Regulation also regulates after village funds are disbursed, namely related to administration, accountability to evaluation and the existence of sanctions when there is a discrepancy between provisions and implementation. It can be said that the regulation of the Minister of Finance regulates the treasury process of the village fund itself.

1. Legislation

a. Scope of Village Fund Management

There have been several changes to the body and content of the Minister of Finance regulations governing the management of village funds. Among them is the existence of sanctions that will be applied when there is a discrepancy between practice in the field and regulatory provisions. The sanction is in the form of stopping the distribution of village funds for the current and/or subsequent fiscal year in the event that the Village Head misuses Village Funds and is named a suspect, or the Village experiences administrative problems and/or unclear legal status.

The imposition of sanctions is also applied. When the Village Government does not distribute Village BLT for 9 (nine) months in the 2020 Fiscal Year, it is subject to a sanction with a deduction of 50% (fifty percent) of the Village Fund from the Village Fund which will be distributed in phase II of the 2021 Fiscal Year. However thus, villages that do not carry out BLT can avoid these sanctions if based on the results of special Village meetings/incidental meetings there are no prospective Village BLT beneficiary families who meet the criteria and/or there is not enough budget available each month.

b. Distribution flow

In the 2019 village funds, village funds were disbursed by the Bekasi KPPN as the working unit for the distribution of Physical DAK and Village Funds from the State General Treasury Account (RKUN) to the Regional General Cash Account (RKUD). So that after the distribution requirement document is received by the KPPN, the Commitment Making Officer (PPK) issues a Payment Request Letter (SPP) and is processed to become a Fund Disbursement Order (SP2D), after the SP2D is published, then the funds from the RKUN are channeled to the RKUD.

After the village funds are in the RKUD, the local government transfers them from the RKUD to the Village Cash Account (RKD) managed by each village. The process of channeling and transferring Village Funds from the RKUD to the RKD is carried out no later than 7 (seven) working days after the Village Funds are received at the RKUD. However, in order for village funds to be channeled from the RKUD to the RKD, several document requirements are required as a form of village commitment to the local government regarding village funds received.

Meanwhile, in the distribution of village funds in 2021, village funds will be channeled from the State General Treasury Account (RKUN) to the Village Cash Account through the Regional General Cash Account (RKUD). The distribution of Village Funds is carried out through deductions from Village Funds. The distribution of funds from the deductions from the Village Fund to the village RKD is carried out based on a power of attorney for transferring Village Funds from the regent/mayor.

In the technical process, the mechanism for deducting village funds as intended is carried out by using a Payment Request Letter (SPP) and a Payment Order (SPM) by using a non-budget revenue account in the recording process. Furthermore, the officials who made the commitment to channel the funds from the Village Fund deductions through the issuance of the SPP. So that in the distribution of Village Funds in 2021, 2 (two) payment

documents (SPP/SPM) will be issued with a zero value as a deduction and an amount equal to be distributed to the village.

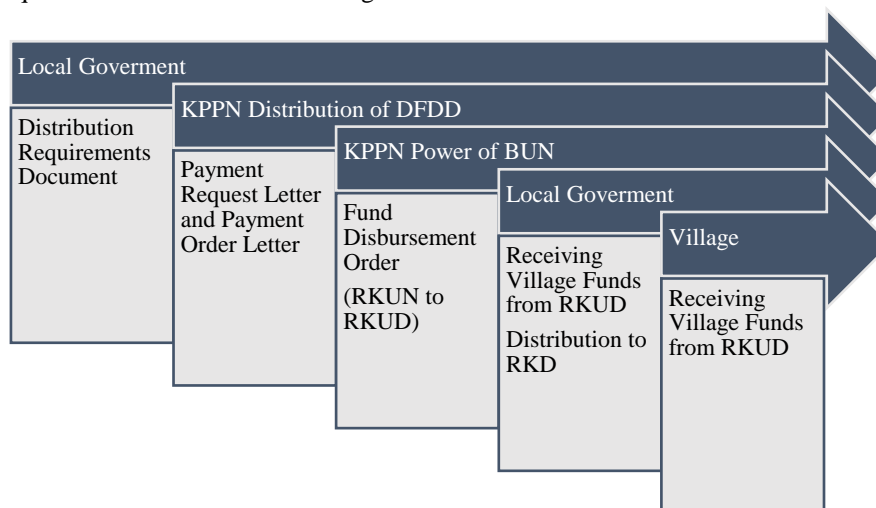


Figure 1. Distribution Flow
Source: Data Processed (2022)

c. Type of Distribution Requirement Document

The distribution requirement document is the basic document for officials making commitments in making payment requests (SPP). In the distribution before the Covid-19 pandemic, the documents required for the distribution of village funds only came from official documents issued by the local government. Meanwhile, during the Covid-19 pandemic, documents regarding the distribution requirements also came from villages that would receive village funds. The documents used as requirements for channeling village funds are as follows:

Table 5. Matrix of Changes to Village Fund Distribution Document Requirements

No	Document Name	Local Government/ Village	Stage	
			2019	2021
1	Letter of notification that the Regional Government concerned has submitted Regional Regulations regarding the APBD for the current fiscal year	Local Government	1	
2	Regent/mayor regulations regarding the procedures for distributing and determining the details of the Village Fund for each Village	Local Government	1	1
3	Village regulations regarding APBDes	Village		1
4	Power of attorney for transferring Village Funds	Local Government		1
5	Report on the realization of Village Fund distribution in the previous fiscal year	Local Government	2	2
6	Consolidated report on realization of Village Fund absorption and output achievements of the previous fiscal year	Local Government	2	
7	Report on the realization of the absorption and output achievements of phase I Village Funds	Local Government		2

8	Village head regulations regarding the determination of Village BLT beneficiary families or village head regulations concerning the determination that there are no Village BLT beneficiary families	Village		2
9	Minutes of confirmation and cumulative reconciliation of the remaining Village Funds in the RKUD between the Regional Government and the head of the KPPN	Village		2
10	Report on realization of Village Fund distribution up to stage II	Local Government	3	3
11	Consolidated report on realization of Village Fund absorption and output achievements up to stage II	Local Government		3
12	Report on the convergence level of district/city stunting prevention in the previous fiscal year	Local Government	3	3
13	Letter of introduction to the distribution requirements document signed by the regent/mayor, deputy regent/deputy mayor, or appointed official	Local Government		All stages
14	Village head regulations regarding the absence of potential Village BLT beneficiary families who meet the criteria and/or there is not sufficient monthly budget in the case of not disbursing Village BLT	Village		Optional

Source: Data Processed (2022)

d. Distribution stage and portion

During the distribution of village funds before the Covid-19 pandemic, village funds were distributed in three stages. While the stages of distribution during the Covid-19 pandemic were three stages plus the distribution of 12 months of Direct Cash Assistance for each village that distributed BLT.

For the village fund distribution portion, there are changes in the distribution portion as follows:

Table 6. Matrix of Changes in the Portion of Village Fund Distribution for each Stage

Stage	2019	2021
1	20%	40% - BLT 5 month
2	40%	40% - BLT 5 month
3	40%	20% - BLT 2 month

Source: Data Processed (2022)

e. Distribution time

In the pre-covid-19 period (FY 2019), the government set the initial and final time limits for the distribution of each stage as follows:

Table 7. Table of the 2019 Village Fund Distribution Period

Stage	Start	Finish
1	January	Third Sunday of June
2	March	Fourth Sunday of June
3	July	-

Source: Data Processed (2022)

The distribution of the third phase of village funds for the 2019 TA does not mean that there is no end. Basically village funds are disbursed no later than in accordance with the regulations governing Measures for the End of the 2019 Fiscal Year, namely December. However, in the Minister of Finance number 193/PMK.07/2018, there is no statement regarding the deadline for the distribution of phase three village funds.

Meanwhile, during the Covid-19 pandemic (TA 2021), the government only set an initial limit for distribution, namely:

Table 8. Period for Distribution of Village Funds During the Covid-18 pandemic in 2021

Stage	Start	Finish
1 - DD	January	-
BLT - Month 1 to 5	January and the month concerned	-
2 - DD	March	-
BLT - Month 6 to 10	June and the month concerned	-
3 - DD	July	-
BLT - Month 11 to 12	November	-

Source: Data Processed (2022)

The distribution of village funds for all stages during the Covid-19 pandemic does not mean that there is no end. Basically village funds are disbursed no later than in accordance with the regulations governing Measures for the End of a Fiscal Year, namely December. However, in Minister of Finance regulation number 222/PMK.07/2020, there is no statement regarding the deadline for channeling village funds for all stages during the Covid-19 pandemic.

f. Direct Cash Assistance (BLT)

The most visible difference in the comparison of village fund distribution in 2019 and 2021 is the Village Fund Direct Cash Assistance (BLT). The government regulates that each village allocates assistance to heads of families who need it based on laws and regulations. The Beneficiary Families (KPM) are given BLT in the amount of Rp. 300,000.00 (three hundred thousand rupiah) per month per family for 12 (twelve) months. Determination of the number of KPM BLT Desa is determined by the village head through a village head regulation.

2. Village Fund distribution data

Funds allocated for distribution of village funds during the Covid-19 pandemic in 2021 reached IDR 264,332,147,000.00. This allocation increased by IDR 23,309,190,000 (9.67%) compared to the DIPA allocation for village fund distribution in 2019 when the pandemic had not yet occurred, which was IDR 241,022,957,000.00. On average, each village experienced an increase of IDR 129,495,500 in their Village Fund ceiling.

Based on distribution data for FY 2019 or before the pandemic, village funds were disbursed in the amount of IDR 48,204,591,400.00 or 20% of the village fund ceiling of IDR 241,022,957,000.00. The flow of funds comes from RKUN to RKUD. Meanwhile, from RKUD to RKD, it was also channeled through SP2D BUD in the amount of IDR 48,204,591,400.00 or all of the funds received by the Regional Government from the Central Government. It can be said that the distribution of phase 1 village funds in 2019 is in accordance with regulations. Whereas in 2021, the Bekasi KPPN has distributed phase 1 village funds in the amount of IDR 60,549,257,600.00 or 22.91% of the ceiling of IDR 264,332,147,000.00. The distribution of village funds for 2021 does not mean that it has decreased or has not reached the target, which is 40%. However, because there was a reduction

in the distribution of BLT for 5 months (January to May) where the value per village was not necessarily the same, the distribution of village funds for phase 1 outside of BLT was only around 60 billion rupiah.

Based on village fund distribution data collected from the OM SPAN application, the Bekasi KPPN distributed phase 2 of 2019 village funds in the amount of IDR 96,409,182,800.00 or 40% of the village fund ceiling of IDR 241,022,957,000.00. It can be said that the distribution of stage 2 village funds in 2019 is in accordance with regulations. Whereas in 2021, the Bekasi KPPN has distributed village funds of IDR 59,211,050,000.00 or 22.40% of the ceiling of IDR 264,332,147,000.00. However, because there was a reduction in the distribution of BLT by 5 months (June to October) where the value per village was not necessarily the same, the distribution of village funds for phase 2 outside of BLT was only around 60 billion rupiah. Distribution of village funds is carried out from the RKUN directly to the RKD through the RKUD with a deduction system.

Based on village fund distribution data collected from the OM SPAN application, the Bekasi KPPN distributed phase 3 village funds in 2019 in the amount of IDR 96,409,182,800.00 or 40% of the village fund ceiling of IDR 241,022,957,000.00. It can be said that the distribution of stage 3 village funds in 2019 is in accordance with regulations and 100% is channeled from the APBN. Whereas in 2021, the Bekasi KPPN has distributed village funds of IDR 32,918,930,748.00 or 12.45% of the ceiling of IDR 264,332,147,000.00. However, because there was a reduction in the distribution of BLT for 2 months (November and December) where the value per village was not necessarily the same, the distribution of village funds for phase 3 outside of BLT was only around 32 billion rupiah. Distribution of village funds is carried out from the RKUN directly to the RKD through the RKUD with a deduction system.

The Village Fund BLT distribution was only carried out during the pandemic and was carried out 12 times per village. based on data collected from the OM SPAN application, the Bekasi KPPN distributed Village Fund BLT in the amount of IDR 111,650,400,000.00 or 42.24% of the ceiling of IDR 264,332,147,000.00. Meanwhile, from the beneficiary family side, on average there are 30,986 beneficiary families who receive BLT Dana Desa in the amount of IDR 300,000.00/month.

Distribution of village funds reached 100% in 2019 or before the pandemic. Meanwhile, during the 2021 pandemic, the percentage of distribution of village funds decreased by 0.0000095% and left undisbursed funds of IDR 2,508,652.00. The reason for the non-disbursement of village funds is due to village funds from the distribution of village funds in 2020 remaining in the RKD and not being re-budgeted in the 2021 APBDes. This is in accordance with the provisions in the Minister of Finance regulation concerning village fund management which states that the remaining village funds are in the RKD The 2020 Fiscal Year which is not re-budgeted will be taken into account in the distribution of Phase III Village Funds or the distribution of Phase II Village Funds for Villages with the status of Independent Villages for the 2021 Fiscal Year after deducting the need for Village Funds for Village BLT.

Implication

Empirically, this research supports the concept of government administration based on law number 30 of 2014. The task of government is to realize the goals of the state as formulated in the preamble to the 1945 Constitution of the Republic of Indonesia. Government becomes more in line with the expectations and needs of the community (citizen friendly), in order to provide a basis and guideline for Government Agencies and/or Officials in carrying out their duties of administering government. So that citizens do not become objects, but subjects who are actively involved in administering government. This study also supports Anderson and Budi Winarno's theory (2002) in Choiriyah (2018) which suggests that public policy has several implications, including that policy is what the

government does and not what the government wants. The existence of the Covid-19 pandemic is not the wish of the state/government. However, the existence of these extraordinary events made the government work hard to make policies aimed at mobilizing people in rural areas. One of them is through the distribution of village funds which are used to drive the economic sector and deal with pandemics. So that all play a role, from the central government, local government, village apparatus officials to village communities.

CONCLUSION

The conclusion from the research results shows that the Covid-19 pandemic has had an impact on the management of village funds, especially the distribution of village funds. These changes are outlined in several central government policies ranging from government regulations in lieu of laws to their derivatives. Changes related to the management of village funds between before and after the pandemic, including distribution channels, types of document requirements for distribution, stages and portions of distribution, allocation of Village Fund Direct Cash Assistance. Regarding the realization of village fund distribution between before and during the Covid-19 pandemic, it was found that the percentage between the ceiling and the realization of village fund distribution before and during the Covid-19 pandemic was only 0.0001%. The remaining village funds that were not absorbed for the distribution of village funds in 2021 were only IDR 2,508,652 which came from the remaining village funds distributed in 2020 and were not budgeted by the village into the 2021 APBDes. The government, through channeling village funds, is here to assist the national economic recovery process. This is reflected in the portion of distribution, the method of allocating/utilizing village funds as well as the Village Fund Direct Cash Assistance. Based on research data, the distribution of BLT reached 42.24% of the total village funds distributed by the Bekasi KPPN to all villages in Bekasi Regency.

As for suggestions that can be given by researchers based on the results of this study, namely for future researchers, so that they can continue this research with variables related to the use of village funds during the Covid-19 pandemic, so that there is continuity with research related to village funds that have been distributed by the central government to villages through the government area. For the central government, researchers suggest that it is not too easy to change a policy. This suggestion reflects the dynamics of policies related to the management of village funds which continue to change almost every year, especially during the Covid-19 pandemic. Based on regulations that have been issued, village fund management policies can change more than once a year. Any policy changes related to the management of village funds have a direct impact on several stakeholders including the KPPN as the managing unit for the Distribution of Physical Special Allocation Funds and Village Funds, regional governments and villages. Policy changes also cause uncertainty and difficulties related to implementation in the field. This can have an impact on the slow/delayed process of channeling village funds because there must be adjustments that may not be understood by the parties involved. So it is expected that the central government can consider and review in the event that there is a change in policy in the near future.

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