



Effectiveness of Using Village Funds during the Covid-19 Pandemic (Case Study in Hiligehe Village, Tanah Masa Subdistrict, Regency South Nias)

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Abstract

The purpose of this study is to analyze the Effectiveness of the Use of Village Funds during the Covid-19 Pandemic (Case Study in Hiligehe Village, Tanah Masa District, South Nias Regency). The study focuses on the use of Village Funds during the Covid-19 pandemic, which is from 2020 to 2021. This study seeks to find out how the use of the Village Fund during the Covid-19 pandemic by the Hiligehe Village Government and whether the use of the Village Fund during the Covid-19 pandemic has been effective. The theory used is the theory of effectiveness from Makmur which includes accuracy in timing, accuracy in cost calculations, accuracy in measurement, accuracy in making choices, accuracy in thinking, accuracy in carrying out orders, accuracy in determining goals and targeting accuracy. With descriptive qualitative research methods, data collection techniques used are interviews and documentation. Meanwhile, to ensure the validity of the data, the researcher applied data triangulation. Based on the results of the study, it was found that the use of Village Funds during the Covid-19 pandemic by the Hiligehe Village Government was not yet fully effective. This is known from the implementation of Village Fund priorities, namely the Village Fund for direct cash assistance (BLT), Covid-19 emergency response and Village Cash Intensive Work (PKTD) which are experiencing delays. In addition, several problems in the community empowerment program such as the distribution of vegetable fertilizer assistance that is not right on target and uneven and the assumption that this program is only for certain groups, causing inequality.

Keywords: Effectiveness of Village Fund, Covid-19, Hiligehe Village Government

INTRODUCTION

In Indonesia, the Village Funds, according to Law Number 6 of 2014 concerning the Village, are funds specifically budgeted for villages obtained from the central government and transferred through the district/city Regional Revenue and Expenditure Budget (APBD), which are intended for financing the implementation of development, governance, training and community development and community empowerment. This Village

Fund then becomes a source of income for the village, which will support the integration and optimization of all central government policy strategies into the village government, especially the development and empowerment of village communities (Jamaluddin et al., 2018). This follows what has been regulated in Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget (APBN), where efforts to use Village Funds are ideally

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focused on managing development and empowering

Table 1 Amount of National Village Fund Budget Throughout the 2017-2021 Fiscal Year

No.	Fiscal year	Village Fund Ceiling (Rp)	Average Allocation (Rp)
1	2017	60 trillion	800 million
2	2018	60 trillion	800,4 million
3	2019	70 trillion	933,9 million
4	2020	72 trillion	950 million
5	2021	72 trillion	961 million

Source: Ministry of Finance, 2021

village communities (Than et al., 2018).

The seriousness of the central government in its efforts to develop the country by improving community welfare evenly, starting from the villages, can be seen from the relatively significant increase in the Village Fund budget from year to year (Pamungkas et al., 2020). In the last five years, the Village Fund budget has increased starting in the 2019 budget year, amounting to 70 trillion with an average allocation of 933.9 million. Then, it grew to 72 trillion in 2020 and 2021, with average shares of 950 million and 961 million, respectively (RI, 2017).

At the end of 2019, the world was shaken by the emergence of a new virus called Covid-19. The COVID-19

Table 2 Details of the Distribution of Village Funds in North Sumatra Province at the beginning of the Covid-19 Pandemic in the 2020 Fiscal Year (in rupiah, IDR)

No.	Regional Name	Amount
1	Kab. Asahan	150,506,325,000
2	Kab. Dairi	130,304,470,000
3	Kab. Deli Serdang	312,277,329,000
4	Kab. Karo	201,208,286,000
5	Kab. Labuhanbatu	72,182,696,000
6	Kab. Langkat	211,213,265,000
7	Kab. Mandailing Natal	290,920,103,000
8	Kab. Nias	181,381,215,000
9	Kab. Simalungun	298,689,733,000
10	Kab. Tapanuli Selatan	172,034,790,000
11	Kab. Tapanuli Tengah	144,349,335,000
12	Kab. Tapanuli Utara	194,621,304,000
13	Kab. Toba Samosir	179,571,269,000
14	Kota Padang Sidempuan	41,319,568,000
15	Kab. Pakpak Bharat	50,424,120,000
16	Kab. Nias Selatan	351,138,751,000
17	Kab. Humbang Hasundutan	126,028,454,000
18	Kab. Serdang Bedagai	187,834,594,000
19	Kab. Samosir	109,313,044,000
20	Kab. Batu Bara	121,634,028,000
21	Kab. Padang Lawas	233,549,721,000
22	Kab. Padang Lawas Utara	293,516,929,000
23	Kab. Labuhanbatu Selatan	65,076,224,000
24	Kab. Labuhanbatu Utara	83,576,158,000
25	Kab. Nias Utara	137,596,573,000
26	Kab. Nias Barat	118,531,988,000
27	Kota Gunungsitoli	90,367,394,000

Source: DJPK Ministry of Finance, 2020

virus outbreak, which has been designated by the World Health Organization (WHO) as a pandemic, has caused the deaths of thousands or even millions of people throughout

Table 3 Percentage of Village Fund Amount for Each Subdistrict in South Nias Regency Before and During the Entry of the Covid-19 Pandemic (in rupiah, IDR)

Subdistrict	Village Funds for Fiscal Year 2019	Village Funds for Fiscal Year 2020	Percentage (%)
Amandraya	15,776,117,657	15,962,377,000	1.18%
Aramo	13,933,543,005	13,981,848,000	0.35%
Boronadu	7,486,701,889	7,680,581,000	2.59%
Fanayama	12,421,653,741	12,472,972,000	0.41%
Gomo	8,364,646,887	8,486,678,000	1.46%
Hibala	12,234,158,260	12,789,811,000	4.54%
Hilimegai	7,686,761,075	7,663,829,000	-0.30%
Hilisawaaha	8,310,741,733	8,408,453,000	1.18%
Huruna	13,649,167,657	14,447,685,000	5.85%
Idanotae	9,002,540,464	9,031,235,000	0.32%
Lahusa	17,871,591,856	18,382,190,000	2.86%
Lolowau	11,272,862,143	11,204,177,000	-0.61%
Lolomatua	10,880,943,172	10,843,756,000	-0.34%
Luahagundre Maniamolo	7,266,128,509	7,268,991,000	0.04%
Maniamolo	10,449,212,460	10,530,058,000	0.77%
Mazino	7,947,233,088	7,932,594,000	-0.18%
Mazo	7,993,817,388	8,024,133,000	0.38%
Onohazumba	7,624,428,513	7,702,224,000	1.02%
Onolalu	7,410,955,291	7,770,071,000	4.85%
Oou	8,554,642,378	8,526,495,000	-0.33%
Pulau-pulau Batu	14,879,901,085	15,079,892,000	1.34%
Pulau-Pulau Batu Barat	6,443,980,360	6,417,589,000	-0.41%
Pulau-Pulau Batu Timur	7,094,242,418	7,116,786,000	0.32%
Pulau-Pulau Batu Utara	8,547,793,185	9,539,424,000	11.60%
Siduaori	8,512,411,740	8,611,481,000	1.16%
Simuk	4,256,512,872	4,238,100,000	-0.43%
Somambawa	10,968,788,672	11,377,848,000	3.73%
Susua	14,049,586,057	15,492,959,000	10.27%
Tanah Masa	8,611,698,158	8,558,936,000	-0.61%
Teluk Dalam	11,196,504,386	11,746,234,000	4.91%
Toma	10,213,799,226	10,535,776,000	3.15%
Ulu Idanotae	8,100,753,265	8,137,000,000	0.45%
Uluunoyo	11,372,170,637	11,460,716,000	0.78%
Ulususua	9,743,083,226	10,304,706,000	5.76%
Umbunasi	8,293,260,547	8,376,559,000	1.00%

the world (Cahyani, 2020). The emergence of the COVID-19 pandemic has had the impact of stopping the pace of development of the world economy to the point that several countries have implemented lockdown regulations due to the increasing number of deaths caused by the outbreak in Indonesia.

The COVID-19 pandemic first appeared in Indonesia in early 2020, namely in March, after receiving reports of the first transmission case in Depok, West Java. Then, the cases of infection continued to increase drastically, and the infection became more widespread until

finally, the Indonesia President officially declared COVID-19 a national disaster through the stipulation of Presidential Decree Number 12 of 2020 concerning the Determination of Non-Natural Disasters for the Spread of Corona Virus Disease 2019 (COVID-19) as a National Disaster.

To respond to the impact of the COVID-19 pandemic, especially at the village level, the central government has issued several regulations since the disaster began. Rule instead of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the COVID-19 Pandemic and in the Context of Facing Threats that Endanger the National Economy and Financial System Stability, which focuses on saving health and the national economy (Valentina et al., 2021). Then, President Joko Widodo also issued Presidential Regulation Number 54 of 2020 concerning Changes in the Posture and Details of the 2020 State Revenue and Expenditure Budget, which is aimed at providing direct cash assistance to poor people in villages in the context of social safety nets and activities to handle the COVID-19 outbreak (BPK, 2020).

The spread of the COVID-19 pandemic is increasingly widespread and fast, especially in areas with a relatively high level of mobility. One is North Sumatra Province, the top five regions with the largest population (BPS, 2022), and the top five regions with the most villages/subdistricts (BPS, 2021). So, the character of an area like this has a relatively high risk of COVID-19 transmission and a hazardous economic impact.

The Village Fund budget allocation disbursed by the central government to the North Sumatra Provincial Government at the start of the COVID-19 pandemic reached 7.9 trillion. This large budget is projected to accelerate the resolution of the impact of the COVID-19 pandemic for 6,136 villages in 27 districts/cities in the North Sumatra Province. In the 2020 fiscal year, 5 sections received the highest Village Fund budget, namely South Nias District, with a total of 351 billion. In second place is Deli Serdang Regency, with a total of 312 billion. Meanwhile, in third position is Simalungun Regency, with a total of 298 billion. This was followed by North Padang Lawas Regency and Mandailing Natal Regency, receiving funds of 293 billion and 290 billion, respectively (Kemenkeu, 2020).

The increase in the South Nias Regency Village Fund budget at the start of the COVID-19 pandemic was inversely proportional to the eight sub-districts in South Nias which experienced a decrease in Village Fund

Table 4 Percentage of Village Fund Amount for Each Village in Tanah Subdistrict Before and During the Covid-19 Pandemic (in rupiah, IDR)

Village	Village Funds for Fiscal Year 2019	Village Funds for Fiscal Year 2020	Percentage (%)
Eho Baluta	711,963,232	708,087,000	-0.54%
Hale Baluta	708,898,761	701,633,000	-1.02%
Hiligeho	751,431,680	728,339,000	-3.07%
Saeru Melayu	710,439,655	708,071,000	-0.33%
Bawo Ofuloa	705,061,972	691,298,000	-1.95%
Bawo Orudua	707,141,928	694,914,000	-1.73%
Makole	717,071,493	715,491,000	-0.22%
Hilimasio	705,116,812	701,708,000	-0.48%
Baluta	705,319,433	695,256,000	-1.43%
Sifauruasi	731,045,334	732,796,000	0.24%
Bawo Analita			
Saeru	761,055,652	766,332,000	0.69%
Jeke	707,152,206	704,204,000	-0.42%

Source: South Nias DPMD, 2020

revenues in the 2020 fiscal year, namely Hilimegai District (-0.30%), Lolowau (-0.61%), Lolomatua (-0.34%), Mazino (-0.18%), O'o'u (-0.33%), West Batu Islands (-0.41%), Simuk (-0.43%) and Tanah Masa (-0.61%). Only Lolowau District and Tanah Masa District have the highest percentage reduction in Village Funds among other sub-districts. However, this research focuses more on Tanah Masa District because it has a lower Village Fund budget of IDR 8,558,936,000 compared to Lolowau District, which amounts to IDR 11,204,177,000. Apart from that, all 12 villages in Tanah Masa District are categorized as very underdeveloped. In contrast to Lolowau District, there are four villages in the very underdeveloped village category and 10 villages in the underdeveloped village category.

The decrease in the Village Fund budget in Tanah Masa District also impacts several villages. Among the 12

Table 5 Details of Hiligehe Village Government Village Funds for Fiscal Year 2020 (in rupiah, IDR)

No.	Program	Amount
Field of Village Government Administration		170,572,988
1	Village government operations	105.405.483
2	Provision of village government facilities and infrastructure	65.167.505
Field of Village Development Implementation		124,436,012
1	Sub-sector of education (PAUD)	15.000.000
2	Sub-sector of health	3.708.407
3	Public works sub-sector (lighting equipment)	18.503.480
4	Rehabilitation of village offices	25.300.000
5	Gate construction	18.038.500
6	MCK construction	15.550.000
7	Construction of a water retaining dam	15.550.000
8	Purchase uniforms for elementary and middle school students	12.785.625
Community Development Sector		15,400,000
1	Youth (sports)	5.000.000
2	LPMD	5.400.000
3	PKK	5.000.000
Community Empowerment Sector		25,000,000
1	Guidance and procurement of vegetable fertilizer for farmers	25.000.000
Village Disaster, Emergency, and Urgent Management Sector		392,930,000
1	Disaster management (Covid-19)	41.930.000
2	Urgent circumstances (BLT distribution)	351.000.000
Total		728,339,000

Source: Hiligehe Village Government, 2020

villages in Tanah Masa District, Hiligehe Village has the highest percentage decrease in Village Fund revenues compared to other villages, which also experienced a decrease in Village Fund budgets. The decrease in the Hiligehe Village Fund budget in 2020 reached -3% from the previous year. Based on the high percentage decline in Village Fund revenues at the beginning of the COVID-19 pandemic, this became an attraction for researchers to conduct research in Hiligehe Village.

In the last three years before the onset of the COVID-19 pandemic, the graph of Village Fund receipts for the 2017-2019 Fiscal Year by Hiligehe Village was relatively the same as that of South Nias Regency and Tanah Masa Subdistrict. The graph of each Village Fund receipt shows dynamic movements. However, when the COVID-19 pandemic took place, namely in 2020-2021, the chart of Village Fund receipts by Hiligehe Village, along with the graph of Village Fund receipts by Tanah Masa Subdistrict, experienced a consecutive decline in contrast to the graph of Village Fund receipts by South Nias

Regency which has experienced a consistent increase from 2019 to 2021.

Structurally, the Village Fund is used to finance four areas of the Village Fund program, namely the field of implementing village government, the lot of implementing village development, the field of community development, and the field of community empowerment. However, since the onset of the COVID-19 pandemic, there has been an additional burden on the Village Fund, namely in disaster, emergency, and urgent village management. In this area, Village Funds are allocated to finance the implementation of the COVID-19 emergency response program and the distribution of Village Fund Direct Cash Assistance (BLT) to communities affected by COVID-19.

In this research, researchers will analyze the effectiveness of the use of Village Funds by the Hiligehe Village Government during two periods of the COVID-19 pandemic, namely Village Funds for the 2020 Fiscal Year and Village Funds for the 2021 Fiscal Year. At the

Table 6 Details of Hiligehe Village Government Village Funds for Fiscal Year 2021 (in rupiah, IDR)

No.	Program	Amount (Rp)
Field of Village Government Administration		142,734,000
1	Village government operations	117.348.684
2	Provision of village government facilities and infrastructure	25.385.316
Field of Village Development Implementation		39,682,160
1	Sub-sector of health (stunting)	4.000.000
2	Public works sub-sector (environmental improvement)	29.566.160
3	Water tunnel	6.116.000
Community Development Sector		27,800,000
1	Youth (sports)	5.000.000
2	LPMD	6.400.000
3	PKK	5.000.000
4	LINMAS	11.400.000
Community Empowerment Sector		-
Village Disaster, Emergency, and Urgent Management Sector		483,931,840
1	Disaster management (Covid-19)	55.531.840
2	Urgent circumstances (BLT distribution)	428.400.000
Total		694,148,000

Source: Hiligehe Village Government, 2021

beginning of the COVID-19 pandemic 2020, the Village Government of Hiligehe received a Village Fund budget of IDR 728,339,000. The budget is used to finance five areas of the Village Fund program, namely the field of village government administration (23%), the field of implementing village development (17%), the field of community development (2%), the field of community empowerment (3%) and the field of disaster and emergency management. And they are urging villages (54%) to be the most dominant sector.

Throughout the 2020 fiscal year, the implementation of Village Funds by the Hiligehe Village Government was guided by regulations at the central and regional levels that regulate the use of Village Funds during the COVID-19 pandemic. Several rules at the primary level issued include:

1. Minister of Finance Regulation (Permenkeu) Number 222 of 2020 concerning Village Fund Management.
2. Minister of Home Affairs Regulation (Permendagri) Number 20 of 2020 concerning the Acceleration of Handling COVID-19 in Regional Government Environments.
3. Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration (Permendes PDTT) Number 6 of 2020 concerning Village Fund Priorities and the Letter (SE) of the Ministry of Villages PDTT Number 8 of 2020 concerning Covid-19 Response Villages and Affirmation of Village Cash Intensive Work (PKTD).

Meanwhile, at the regional level, the implementation of Village Funds by the Hiligehe Village Government is guided by South Nias Regent Regulation (Perbup) Number 30 of 2020 concerning Procedures for Distribution and Determination of Details of Village Funds for Each Village in South Nias Regency for the 2020 Fiscal Year (Nias, 2021). In this regulation, Village Funds are prioritized for development and community empowerment programs. However, this regulation is optional, meaning it can only be implemented if the Village Fund priorities directed by the central government have been implemented and the availability of Village Funds is still capable of implementing the program.

During the implementation of the Village Fund for the 2020 Fiscal Year by the Hiligehe Village Government, several problems occurred throughout the 2020 fiscal year. In the Village Fund priority program, the implementation of Village Fund BLT distribution, COVID-19 emergency response, and PKTD experienced delays of up to one month. Then, in the community empowerment program, the main activity of which was the distribution of vegetable fertilizer assistance to farmers, it turned out that the distribution process needed to be on target. Apart from that, it is considered that the provision of vegetable fertilizer assistance needs to be revised to encourage improvements in the community's economy as planned by the Hiligehe Village Government. The community empowerment program created by the Hiligehe Village Government is also considered only to support farmers, even though non-farmer communities are also affected by the COVID-19 pandemic.

During the second COVID-19 pandemic in 2021, Village Funds received by the Hiligehe Village Government fell -5% from the previous year, IDR 694,148,000. In contrast to the 2020 fiscal year, the Village Fund for the 2021 Fiscal Year is only burdened with four areas of the Village Fund program, such as the field of village government administration (21%), the lot of

implementation of village development (6%), the field of community development (4%) and the one that dominates is the field of village disaster, emergency and urgent management (70%). Meanwhile, a lot of community empowerment, which was held in the previous year, was eliminated this year by the Hiligehe Village Government because it was diverted to increasing the priority Village Fund budget, especially the Village Fund BLT and the COVID-19 emergency response.

Throughout the 2021 fiscal year, the implementation of Village Funds by the Hiligehe Village government is guided by regulations at the central and regional levels that regulate the use of Village Funds during the COVID-19 pandemic. Several rules at the primary level issued include:

1. Minister of Finance Regulation Number 69 of 2021 concerning Management of Village Funds and SE of the Ministry of Finance Number 2 of 2021 concerning Adjustments to the Use of Transfer Budgets to Regions and Village Funds for the 2021 Fiscal Year for Handling the Covid-19 Pandemic.
2. PDTT Ministerial Decree Number 13 of 2020 concerning Priorities for the Use of Village Funds in 2021.

Meanwhile, at the regional level, the Hiligehe Village Government is guided by the South Nias Regency Regulation Number 5 of 2021 concerning Procedures for Distributing and Determining Details of Village Funds for Each Village in South Nias Regency for the 2021 Fiscal Year. This regulation is no different from the same previous central-level regulations. Directs the use of Village Funds to be prioritized for economic recovery and development of village priority sectors, with Village Fund BLT being the main one.

In implementing the Village Fund for Fiscal Year 2021, all areas of the Village Fund program by the Hiligehe Village Government have been implemented by applicable regulations. However, there are still problems, especially in implementing Village Fund priorities such as Village Fund BLT and the COVID-19 emergency response, which experienced delays.

Based on those observations, it was found that there were still problems that occurred during the implementation of Village Funds by the Hiligehe Village Government during the COVID-19 pandemic. Therefore, researchers are examining how Village Funds were used during the Covid-19 pandemic by the Hiligehe Village Government and whether the use of Village Funds during the Covid-19 pandemic by the Hiligehe Village Government was effective. This attracts researchers to describe the Effectiveness of Using Village Funds during the COVID-19 pandemic (Case Study in Hiligehe Village, Tanah Masa Subdistrict, South Nias Regency).

METHOD

Research on the Effectiveness of Using Village Funds during the Covid-19 Pandemic, a Case Study in Hiligehe Village, Tanah Masa Subdistrict, South Nias Regency uses a qualitative approach with descriptive methods. Researchers attempt to explain the phenomenon by recapitulating research data over two years, namely 2020 and 2021, using interview and documentation techniques. (Sugiyono, 2018). Researchers used purposive sampling in selecting research informants and data analysis using data reduction, data analysis, and concluding. Meanwhile, to ensure data validity, researchers used source triangulation (Dwidjowinoto, 2002).

RESULTS AND DISCUSSION

The Hiligehe Village Government felt a decrease in the Village Fund budget during the COVID-19 pandemic in Indonesia. The reduction in the Village Fund budget occurred in two consecutive years, namely the 2020 to 2021 budget year. Therefore, it is challenging for the Hiligehe Village Government to use Village Funds as effectively as possible in implementing various village programs, especially priority programs. Village Funds during the Covid-19 pandemic. There are eight variables in analyzing effectiveness (Makmur, 2011):

1. Accuracy of timing

The success of an activity can be seen in how we use time appropriately. Appropriate use of time means the ability of an individual or organization to act without wasting time. The better the organization manages time, the more influential the activities it carries out. In the context of Village Funds, whether the use of Village Funds is effective can be seen from how the village government implements the Village Fund program according to the specified time.

a) Direct Cash Assistance (BLT) Village Funds

The impact of the COVID-19 pandemic became

Table 7. Implementation of Village Fund BLT in Hiligehe Village for Fiscal Year 2020 (in thousands rupiah)

Description	Disbursement of Village Funds			Amount
	Stage I	Stage II	Stage III	
Village Fund BLT period	April	July	Oct	-
Distribution of Village Fund BLT	May	Aug.	Nov	-
Village Fund BLT budget allocation	175,200	87,900	87,900	351,000

Source: Hiligehe Village Government, 2020

increasingly apparent when people began to have difficulty meeting their daily needs. This was caused by a decrease in people's income due to losing their source of livelihood

during the Covid-19 pandemic. Therefore, the central government is rushing to restore the national economy by providing economic assistance, especially to village communities, called Village Fund BLT. This assistance must reach the community as soon as possible, so the village government plays a vital role.

Based on Minister of Finance Regulation Number 222 of 2020 regarding the distribution of Village Fund BLT, which has been in effect since the beginning of April 2020, Village Fund BLT should have started simultaneously in

Table 8. Implementation of Village Fund BLT in Hiligehe Village for Fiscal Year 2021 (in thousands rupiah)

Description	Disbursement of Village Funds			Amount (Rp)
	Stage I	Stage II	Stage III	
Village Fund BLT period	January	June	November	-
Distribution of Village Fund BLT	June	October	December	-
Village Fund BLT budget allocation	178,500	178,500	71,400	428,400

Source: Hiligehe Village Government, 2021

each village in April. continued in July and October. However, the three stages of distribution of Village Fund BLT by the Hiligehe Village government experienced delays. The first stage was implemented in May, the second stage in August, and the third stage in November.

Based on the results of the interview, the delay in distributing Village Fund BLT for the 2020 Fiscal Year in Hiligehe Village was caused by several factors, such as the length of village deliberations, which caused delays in submissions and the slow process of verifying the village planning documents (RKPDs) by the South Nias Regency Government.

Based on the Village Fund distribution guidelines for Fiscal Year 2021 (Ministry of Finance, 2021), Village Fund BLT is distributed monthly for 12 months. The distribution of Village Fund BLT in the first stage of Village Fund disbursement starts from month one (January) to month five (May), the second stage begins from month six (June) to month 10 (October), and the third stage starts from month 11 (November) until the 12th month (December). However, the fact is that the Hiligehe Village Government only implemented the first phase of Village Fund BLT distribution in June, which should have been the second phase of Village Fund BLT distribution. The delay in distributing Village Fund BLT for the 2021 Fiscal Year was caused by the Hiligehe Village Government being forced to re-collect data due to the increase in the number of Village Fund BLT beneficiaries due to several factors, such as the increase in newly married family heads and the large number of other social assistance recipients volunteering to switch to Village Fund BLT.

b) COVID-19 Emergency Response

The increasing number of patients and the increasingly widespread spread of COVID-19 have prompted the central government to take action against this non-natural disaster immediately. The central government launched the COVID-19 emergency response program to respond to the high rate of COVID-19 transmission, which was starting to enter rural areas. Village governments are

Table 9. Implementation of the Covid-19 Emergency Response in Hiligehe Village for the 2020 Fiscal Year (in thousands rupiah)

Description	Disbursement of Village Funds			Amount
	Stage I	Stage II	Stage III	
Handling and preventing Covid-19	May	-	-	41,930

Source: Hiligehe Village Government, 2020

advised to implement this program as soon as possible to prevent more patients from being infected with this virus.

Similar to the distribution of Village Fund BLT for the 2020 Fiscal Year, the COVID-19 emergency response activities for the 2020 fiscal year were only implemented a month after the Ministry of Home Affairs issued Minister of Home Affairs Regulation Number 20 of 2020 concerning the Acceleration of Handling COVID-19 in Regional Government Environments in April. The cause is also the same as the delay in the distribution of Village Fund BLT, namely because the disbursement of Village Funds was only carried out in May due to the length of village deliberations, which hampered the submission of the RKPDes so that the RKPDes document verification process was delayed.

Table 10. Implementation of the Covid-19 Emergency Response in Hiligehe Village for the 2021 Fiscal Year (in rupiah)

Description	Disbursement of Village Funds			Amount
	Stage I	Stage II	Stage III	
Handling and preventing Covid-19	June	-	-	55,531,840

Sumber: Pemerintah Desa Hiligehe, 2021

Implementing the COVID-19 emergency response for the 2021 fiscal year can experience delays, with this program only being realized in the middle of the year, namely June. This program needs to be acknowledged as soon as possible, considering the critical situation of the Covid-19 pandemic. The delay was caused by the disbursement of the first stage of Village Funds only being

received in June due to delays in submitting the RKPDes by re-collecting data on Village Fund BLT beneficiaries.

c) Village Cash Work Intensive (PKTD)

The COVID-19 pandemic has affected the community's economy, causing a decline in people's income due to job losses and restrictions on community

Table 11. Implementation of PKTD in Hiligehe Village

Description	Disbursement of Village Funds			Amount
	Stage I	Stage II	Stage III	
Rehabilitation of village offices	-	Aug	-	25,300,000
Gate construction	-	Aug	-	18,038,500
MCK construction	May	-	-	15,550,000
Construction of a water retaining dam	-	Aug	-	15,550,000
Amount				74,438,500

Source: Hiligehe Village Government, 2020

activities. To overcome this, PKTD was held to help increase people's revenue through wages/salaries. Thus, village governments are encouraged to immediately implement this program to avoid protracted economic difficulties for the community during the COVID-19 pandemic.

PKTD for the 2020 fiscal year was held in May, even though SE Mendes PD TT Number 8 of 2020 concerning COVID-19 Response Villages and Confirmation of PKTD was issued in April. The delay in implementing this program was the same as with the Village Fund BLT and the Covid-19 emergency response, which was caused by problems submitting the RKPDes.

d) Community empowerment

Even though it is not included in the Village Fund priority activities launched by the central government, community empowerment programs can be implemented

Table 12. Data on Population Recipients of Community Empowerment Program Assistance for Fiscal Year 2020

No.	Description	Recipient of Vegetable Fertilizer
1	August	80
2	September	21
3	October	15
4	November	12
5	December	-
Amount		128

Source: Hiligehe Village Government, 2020

if the Village Fund priority activities have been realized. This program is vital in creating community independence (Khoiriyah et al., 2021). So it can improve people's abilities and quality of life independently (Anggun et al., 2020). The

community empowerment program in the 2020 fiscal year in the form of distributing vegetable fertilizer assistance to farmers was implemented during the second phase of Village Fund disbursement in August. However, in practice, not all farmers receive vegetable fertilizer assistance simultaneously at the same time. Some people needed to be on time in receiving vegetable fertilizer and only received it after the first distribution was carried out in August, covering September to 21 families, October to 15 families, and November to 12 families. From the interviews, it was found that the implementation of the community empowerment program was on schedule. However, the distribution of vegetable fertilizer was not realized evenly due to the limited stock of vegetable fertilizer from distributors due to the hampered distribution of vegetable fertilizer due to the PPKM in the South Nias area.

2. Accuracy of cost calculation

Every activity carried out cannot be separated from the name of the cost. Proper utilization of costs can be seen from how an individual or organization carries out these activities to completion without lack or excess in terms of financing. Effectiveness can be measured by how much involvement outputs have in achieving the organization's desired goals (Mahmudi, 2015).

a. Village Fund Direct Cash Transfer (BLT)

Village Fund BLT is one of the Village Fund's priority programs during the COVID-19 pandemic. The central government requires each village to allocate a Village Fund BLT budget before budgeting for other priority activities. The Village Fund BLT allocation can be increased again by the village government if the total number of beneficiary families needs to be improved with the approval of the regent.

Village Fund BLT for the 2020 fiscal year was distributed to 97 heads of families who were registered as beneficiary families. The distribution of Village Fund BLT was held in three stages, namely the first stage of IDR 600,000 per family for April-June. The second stage is IDR 300,000 per family for July-September, and the third is IDR 300,000 per family for October-December. The total Village Funds budgeted for this priority program are IDR 351,000,000. So, based on the data above (Table 13), it can be ascertained that the Village Fund BLT budgeting by the Hiligehe Village Government in 2020 has been calculated and proportioned according to how many beneficiary communities have been recorded.

In contrast to the previous year, the Village Fund BLT for the 2021 fiscal year experienced an increase in the number of budget and recipients. The allocated budget of IDR 428,400,000 was distributed to 119 heads of families in three stages, namely the first stage and the second stage of IDR 178,500,000 for January-May and June-October. Meanwhile, the third stage is IDR 71,400,000 for

November-December. The implementation went well without any funding problems.

Table 13. Details of Village Fund BLT Costs for the 2020 Fiscal Year

Description	Unit (Rp)	Volume	Period	Amount (Rp)
April-June	600,000	97 KK	3 months	174.600.000
July-September	300,000	97 KK	3 months	87.300.000
October-December	300,000	97 KK	3 months	87.300.000
Food for meetings	600,000	1 Activity	3 stage	1.800.000
Jumlah				351,000,000

Source: Hiligehe Village Government, 2020

Table 14. Details of Village Fund BLT Costs for Fiscal Year 2021

Description	Unit (Rp)	Volume	Period	Amount
January-May	300,000	119 KK	5 months	178,500,000
June-October	300,000	119 KK	5 months	178,500,000
November-December	300,000	119 KK	2 months	71,400,000
Amount				428,400,000

Source: Hiligehe Village Government, 2021

b) Covid-19 Emergency Response

In facing the critical situation due to the increasing number of infected patients and the widespread transmission of COVID-19 in various regions, the COVID-19 emergency response program is one of the priorities of the Village Fund. The village government was instructed to organize a COVID-19 emergency response program with costs charged to the Village Fund budget. The program directed by the central government is activities for preventing and handling COVID-19.

Table 15. Details of Covid-19 Emergency Response Costs for Fiscal Year 2020

Description	Volume	Unit price	Amount
Face mask	1 pack	2.360.000	2.360.000
Hand sanitizer	1 pack	6.500.000	6.500.000
Disinfectant	1 pack	19.000.000	19.000.000
Disinfectant sprayer	8 unit	750.000	6.000.000
Personal protective equipment (PPE)	5 unit	800.000	4.000.000
Thermometer	2 unit	660.000	1.320.000
Immune system supplement	1 pack	2.750.000	2.750.000
Total			41,930,000

Source: Hiligehe Village Government, 2020

The COVID-19 emergency response program for the 2020 fiscal year budget by the Hiligehe Village Government, amounting to IDR 41,930,000, was used to

purchase health and sanitation products related to COVID-19. There are seven items of health and sanitation products provided by the Hiligehe Village Government, namely masks, hand sanitizer, disinfectant, disinfectant spray, personal protective equipment (PPE), thermometer, and body energy supplements. Based on the detailed data on COVID-19 emergency response costs for the 2020 fiscal year above (table 15), the expenditure for all these items is by the total Village Fund allocation budgeted explicitly for this program.

In contrast to the previous year, the COVID-19 emergency response program for the 2021 fiscal year experienced an increase in budget. The Hiligehe Village Government allocated a Village Fund budget for this program of IDR 55,531,840, or the same as eight percent of the total Village Fund received by the Hiligehe Village Government in the 2021 budget year, this is by the Ministry of Finance's SE Number 2 of 2021 concerning the determination of Village Fund allocations for handling COVID-19, which is a minimum of eight percent of the total Village Fund (Ministry of Finance, 2021). With this large budget, the Hiligehe Village Government purchased six health and sanitation products related to COVID-19, such as masks, hand sanitizer, disinfectant, hand washing facilities, personal protective equipment (PPE), and immune supplements. Suppose you look at the detailed data for the COVID-19 emergency response for the 2021 fiscal year above (table 16). In that case, the expenditure for all these items is by the total Village Fund allocation budgeted explicitly for this program.

Table 16. Details of Covid-19 Emergency Response Costs for Fiscal Year 2021

Description	Volume	Unit price	Amount (Rp)
Face mask	3 pack	2,386,333	7,159,000
Hand sanitizer	2 pack	6,795,110	13,590,220
Disinfectant	1 pack	19,572,600	19,572,600
Hand washing facilities	2 unit	1,010,480	2,020,960
Personal protective equipment(PPE)	2 unit	882,500	1,765,000
Immune system supplement	4 pack	2,856,015	11,424,060
Total			55,531,840

Source: Hiligehe Village Government, 2021

c) Village Cash Work Intensive (PKTD)

Apart from the Village Fund BLT program and the COVID-19 emergency response, PKTD is also a priority program funded directly by the Village Fund. The implementation of PKTD is intended to help increase the side income of village communities during the COVID-19 pandemic through a wage/salary system. Therefore, through PKTD, development activities are carried out by

the village government by involving village communities as workers.

The data shows four development activities in the framework of implementing the PKTD program for the 2020 budget year, namely, the rehabilitation of village offices, the construction of gates, the construction of toilets (MCK), and the construction of water retaining dams. The funds budgeted to finance the four development activities is IDR 74,438,500. The rehabilitation of the village office cost IDR 25,300,000, the gate construction cost IDR 18,038,500, the structure of the toilet (MCK) cost IDR 15,550,000, and the construction of the water retention dam cost IDR 15,550,000. They were completed at the end of 2020 without any problems whatsoever—Details of expenditure for each development activity by the total PKTD budget.

d) Community empowerment

Besides being allocated to finance Village Fund priority activities during the COVID-19 pandemic, such as Village Fund BLT, COVID-19 emergency response, and PKTD, Village Funds can also be allocated to finance other programs, such as community empowerment programs. Even though this program can be a solution to increase

Table 17 Details of Community Empowerment Program for Fiscal Year 2020

Description	Volume	Unit Price	Participant	Amount
Fertilizer Procurement	768 kg	30,000/kg	128	23,040,000
Coaching	1 Activity	1,960,000	-	1,960,000
Amount				25,000,000

Source: Hiligehe Village Government

people's income during the COVID-19 pandemic, according to regulations, this program can only be budgeted for if priority programs have been allocated.

In the community empowerment program for the 2020 fiscal year, the Hiligehe Village Government organized development activities and provided vegetable fertilizer for farmers. The Hiligehe Village Government provided 768 kg of vegetable fertilizer targeting 128 heads of families who were recorded as making a living as farmers. Each family head received six kilograms of vegetable fertilizer. Meanwhile, for coaching activities, the Hiligehe Village Government invited representatives of the South Nias Regency Agriculture Service to educate the community regarding the proper use of fertilizer in agriculture. The total expenditure on community empowerment program activities organized by the Hiligehe Village Government costs IDR 25,000,000. Based on the detailed data on community empowerment program costs above (table 17), the expenditure for each of these activities is by the budget allocated by the Hiligehe Village Government.

3. Accuracy in Measurement

The success of an activity can be seen in how individuals or organizations determine the size of their achievements. Activities carried out can be effective if they comply with previously selected measures. Before using Village Funds, it is necessary to measure what programs need to be implemented. Therefore, careful calculations are required in estimating all aspects of financing to adjust to budget availability. The more precise the measurement and analysis of funding for planned activities, the more effectively Village Funds will be used.

Based on Article 23 paragraph (4) Minister of Finance Regulation Number 222 of 2020 concerning Village Fund Management, the distribution of Village Funds to each village is carried out in three stages, namely the first stage at 40%, the second stage at 40% and the third stage at 20%. Any Village Funds received by the village must first be reduced for Village Fund BLT needs, which is a Village Fund priority program during the COVID-19 pandemic. When the Village Fund BLT has been sufficient, the village can allocate Village Funds to carry out other priority programs.

Throughout the 2020 fiscal year, Hiligehe Village has received three stages of Village Fund distribution, namely the first stage of IDR 291,335,600, the second stage of IDR 291,335,600, and the third stage of IDR 45,667,800. Thus, the total Village Funds received by Hiligehe Village reached IDR 728,339,000. With such a large Village Fund, the Hiligehe Village Government has implemented all village fund programs, both priority programs determined by the central and regional governments and programs originating from the village government's policies.

No different from the previous regulations, the Hiligehe Village Government received Village Funds for Fiscal Year 2021 in three stages, namely the first stage amounting to IDR 277,659,200, the second stage IDR 277,659,200 and the third stage IDR 138,829,600. This is by the rules of Article 23, paragraph (4) Minister of Finance Regulation Number 69 of 2021, which regulates the distribution of Village Funds in three stages with the formula 40%+40%+20% (Permenkeu, 2021). Throughout the 2021 fiscal year, the Hiligehe Village Government has implemented 18 Village Fund program items, with only two Village Fund priority programs being realized, namely Village Fund BLT and the COVID-19 emergency response. In contrast to the 2020 fiscal year, the Hiligehe Village Government implemented four types of Village Fund priority programs: Village Fund BLT, COVID-19 emergency response, PKTD, and community empowerment.

4. Accuracy in Making Choices

In carrying out an activity, an individual or organization must know what requirements need to be selected to achieve success. To accomplish the word practical, Village Funds must be selectively reviewed in

determining planned programs by carefully considering the advantages and disadvantages of the choices made. So, policies that are fair and pro-community can be created and impact village progress.

Suppose we refer to the implementation of Village Funds in Hiligehe Village. In that case, there are two Village Fund programs that researchers consider relevant to this effectiveness variable, namely PKTD and community empowerment programs. This is reasonable because the two Village Fund programs are policy products designed by the Hiligehe Village Government independently.

a) Village Cash Work Intensive

PKTD is a program for self-management and utilization of natural resources, appropriate technology, and innovation by involving the participation of marginalized communities to improve the welfare of village communities. The purpose of this activity is to create jobs, foster a sense of togetherness and cooperation, and increase the income of village communities. So, the activities specified in this program must be able to empower village communities.

The PKTD program in the 2020 fiscal year, which absorbed Village Funds amounting to Rp. The Hiligehe Village Government used 74,438,500 to carry out four physical village development activities, namely rehabilitation of village offices, construction of gates, construction of toilets, and construction of a water retaining dam. Restoration of the village office was carried out by beautifying the village office by installing ceramic floors, painting, and adding office space. The construction of the gate was carried out by building a new gate to replace the old gate, which had been destroyed by age. MCK construction is carried out by creating new MCK units to increase sanitation facilities for village communities. The construction of a water retention dam is carried out by building a boundary wall that can block the flow of water along the community's agricultural land. So, the selection of the four PKTD program activities were chosen based on the needs of the village community, maintenance, and development of village infrastructure by adjusting the available Village Fund budget.

b) Community empowerment

The community empowerment program is an effort to improve the quality of human resources and the quality of life in village communities (Sumarto & Dwiantara, 2019, hal. 72). To empower the community, the programs implemented should be aimed at the community as the center of attention and the leading actor in development. (Putera, 2007). Therefore, the village government must carefully determine what work programs suit the community's needs.

For the community empowerment program, the Hiligehe Village Government is organizing coaching activities and providing vegetable fertilizer for farmers with

a budget of IDR 25,000,000. This program focuses on giving fertilizer assistance to farmers affected by the COVID-19 pandemic. This is reasonable because since the COVID-19 pandemic, the people of Hiligehe Village, most of whom work as farmers, have begun to experience a decline in income. This is because the pioneer ship, which is a means of distributing its natural products, has stopped operating temporarily due to PPKM. However, it turns out that some people feel that this program only favors certain groups because the fertilizer assistance is intended explicitly for farmers—many people who work not as farmers have also experienced the same economic difficulties since the COVID-19 pandemic.

5. Accuracy of Thinking

To get maximum results, individuals or organizations need to think precisely about what activities are in the interests of the individual or organization. Before Village Funds can be used and exploited for the benefit of the village and its community, the village government needs to consider what programs are required according to the phenomena occurring in the community. So, critical thinking is needed by every person involved in planning to create development ideas required by the community and village.

In this context, there are two Village Fund programs that researchers consider relevant to the accuracy of thinking variables, namely PKTD and community empowerment. The two Village Fund priority programs result from the Hiligehe Village Government's thoughts.

a) Village Cash Work Intensive (PKTD)

The PKTD program implemented by the Hiligehe Village Government costs a Village Fund budget of IDR 74,438,500. Four development activities have been carried out, namely rehabilitation of village offices, construction of gates, construction of toilets, and construction of a water retaining dam.

The rehabilitation of the village office is projected to create comfort for the village community in carrying out administrative service activities and other village activities where previously the office building looked shabby. The gate's construction is projected as a new village symbol to replace the old gate, which is no longer suitable. The structure of the MCK is projected to provide sanitation facilities for village communities where previously there were only two MCK units. There needed to be more for the many Hiligehe village residents who used these facilities. The construction of water retaining DAM is projected to help farmers carry out irrigation along their agricultural land. These four PKTD program activities have been realized and function in what was previously expected.

b) Community empowerment

In the community empowerment program, to face economic threats and food shortages during the COVID-

19 pandemic, the Hiligehe Village Government held coaching activities and provided vegetable fertilizer for farmers. Providing vegetable fertilizer assistance is projected to increase community income and create village food security. Apart from that, it is hoped that community knowledge in managing fertilizer through coaching activities by the South Nias District Agriculture Service will increase agricultural productivity.

The Village Fund allocation budgeted by the Hiligehe Village Government for the community empowerment program is IDR 25,000,000. The implementation of guidance and procurement of vegetable fertilizer for farmers in the community empowerment program was based on a response to economic threats and food shortages during the COVID-19 pandemic.

6. Accuracy in Carrying Out Orders

The success of an activity is greatly influenced by the ability of subordinates to carry out the orders of their superiors. In the context of the implementation structure of the Village Fund program, the village government is tasked with implementing the Village Fund program by the rules and orders set by the institutions above it, both the central government and regional government. The allocation of Village Funds has been designed and conceptualized so that it can benefit village communities through established policies. Thus, the effectiveness of the Village Fund can be seen from how obedient and obedient the village government is in carrying out the mandate given by the central and regional governments.

a) Village Funds for Fiscal Year 2020

In the national context, the Hiligehe Village Government, in determining the use of Village Funds for the 2020 Fiscal Year, is guided by several regulations issued by several state institutions. The Ministry of Home Affairs released Minister of Home Affairs Regulation Number 20 of 2020 concerning the Acceleration of Handling COVID-19 in Regional Government Environments, which orders every regional head to use the APBD to carry out the activities of the Task Force for the Acceleration of Handling COVID-19. Then, the Ministry of Finance also issued Minister of Finance Regulation Number 222 of 2020 concerning Village Fund Management, which ordered villages to be obliged to allocate BLT from Village Funds to restore the village economy due to the impact of the COVID-19 pandemic.

Meanwhile, in regional government circles, the Hiligehe Village Government refers to South Nias Regency Regulation Number 30 of 2020 concerning Procedures for Distribution and Determination of Details of Village Funds for Each Village in South Nias Regency for Fiscal Year 2020. As a follow-up to the central government's instructions regarding Village Fund priorities, Article 12 paragraph (1) of this regional regulation regulates each village to use Village Funds by prioritizing financing in

development and community empowerment. However, this rule is only optional, which means it can be implemented if the Village Fund priority program that the central government has determined has been fully implemented so that it does not conflict with the regulations of the central government.

b) Village Funds for Fiscal Year 2021

In the national context, the implementation of Village Fund priorities for the 2021 Fiscal Year by the Hiligehe Village Government is guided by several statutory regulations. First, Minister of Finance Regulation Number 69 of 2021 concerning Management of Village Funds and SE of the Ministry of Finance Number 2 of 2021 concerning Adjustments to the Use of Transfer Budgets to Regions and Village Funds for Fiscal Year 2021 for Handling the COVID-19 Pandemic regarding Village Fund priorities for economic recovery, development of priority sectors in villages and determining the Village Fund allocation for handling COVID-19 at a minimum of eight percent of the total Village Fund. Second, PDTT Ministerial Decree Number 13 of 2020 concerning Priority Use of Village Funds in 2021 instructs village fund priorities for national economic recovery according to village authority, federal priority programs according to village authority, and adaptation to new habits.

Meanwhile, within the scope of the regional government, the implementation of Village Funds by the Hiligehe Village Government is guided by South Nias Regency Regulation Number 5 of 2021 concerning Procedures for Distribution and Determination of Details of Village Funds for Each Village in South Nias Regency for Fiscal Year 2021. This regulation is similar to the rules at The previous central level; both instructed that Village Funds be prioritized for economic recovery and development of priority sectors in villages. Village Fund priorities implemented by the Hiligehe Village Government based on this regulation are Village Fund BLT and the COVID-19 emergency response.

7. Accuracy in Determining Goals

Every activity carried out by an individual or organization must have a specific goal. These objectives must be set precisely so that actions can be carried out effectively. The effective use of Village Funds can be seen from the clarity of the dreams. With a goal, Village Funds can be more focused, and the results can be as desired.

a) Direct Cash Assistance (BLT) Village Funds

The COVID-19 pandemic has had a hazardous impact on the national economy, such as many people experiencing termination of employment rights (PHK), increasing unemployment, decreasing per capita income, and even inflation. Therefore, the state took the initiative to provide economic assistance to communities affected by the COVID-19 pandemic as a stimulus for the nation's economic recovery, especially among rural communities

with a very high level of financial vulnerability due to their low average income.

The Hiligehe Village Government has distributed Village Fund BLT to communities registered as beneficiary families. For the 2020 and 2021 budget years, the Village Fund BLT distribution activities were held by the Hiligehe Village Government in three stages. The implementation of the Village Fund BLT distribution illustrates that one of the ambitions of the Hiligehe Village Government has been realized as a form of alignment with the same goals as the state in creating community economic resilience to reduce the social safety net and restore the village economy as stated in Presidential Decree Number 54 of 2020 concerning Changes in Posture and Details of the APBN T.A. 2020 and Presidential Decree Number 104 of 2021 concerning Details of the APBN for the 2021 fiscal year.

b) COVID-19 Emergency Response

The impact of the COVID-19 pandemic is becoming increasingly evident as the number of victims and the rate of transmission increases. This is, of course, a very critical situation for the safety of the lives of all Indonesian people. Therefore, the central government launched a COVID-19 emergency response program to prevent and deal with COVID-19.

The COVID-19 emergency response program by the Hiligehe Village Government, both in the 2020 and 2021 fiscal years, is implementing activities to prevent and handle COVID-19. Apart from that, the Hiligehe Village Government, with its budget, purchased health and sanitation products that support activities for preventing and addressing COVID-19. Throughout the two budget years, only preventive activities were routinely carried out by the government. The prophylactic activity is in the form of disinfectant spraying, held twice a month and carried out continuously every month.

Meanwhile, activities to handle COVID-19 were not even carried out. The reason is that there are no recorded cases of COVID-19 victims entering Hiligehe Village. This is reasonable because, based on statutory regulations, treatment activities only occur when village residents are detected infected with COVID-19.

c) Village Cash Work Intensive (PKTD)

To save the nation's economic stability by increasing the financial resilience of society amidst the crisis caused by the complex impact of COVID-19 on people's lives, especially in villages, the state created a community welfare program called PKTD. This PKTD pattern takes the form of self-management and utilization of natural resources, appropriate technology, innovation, and village human resources. Therefore, village communities are being recruited to be empowered as workers through a salary/wage system. The people prioritized for empowerment are members of poor or other marginalized families.

During the COVID-19 pandemic, the Hiligeo Village Government only held the PKTD program once, namely in the 2020 fiscal year. That year, the Hiligeo Village Government had four development activities that cost IDR 74,438,500, such as the rehabilitation of village offices, the construction of gates, the construction of toilets, and the construction of a water retaining dam. The development activity has absorbed as many as 19 village residents who are paid according to the standard daily wages of local workers and a joint agreement with the village government.

d) Community empowerment

The community empowerment program was only implemented once during the COVID-19 pandemic, namely in the 2020 fiscal year. The availability of remaining funds from implementing the Village Fund priority program allowed the Hiligeo Village Government to implement a community empowerment program. The community empowerment program launched is the development and procurement of vegetable fertilizer for farmers. This activity aims to help improve the community's economy and village food security during the COVID-19 pandemic.

However, activities intended to help improve the community's economy and village food security during the COVID-19 pandemic do not have had a significant impact on the community. This is because the six kilograms of vegetable fertilizer distributed to farmers is considered insufficient for use over a long period. This is because the procurement of vegetable fertilizer weighing six kilograms by the Hiligeo Village Government was only held once and was not sustainable. So, this program cannot support the economy of village communities, especially farmers.

Even though the community does not feel the benefits of vegetable fertilizer assistance from an economic perspective, it still influences helping provide food for village communities. Based on the results of interviews, farmers always share their agricultural products with fellow local villagers voluntarily. This, of course, creates food security for village communities during the COVID-19 pandemic, which is what the Hiligeo Village Government aspires to.

8. Target Accuracy

In contrast to long-term goals, targets are more short-term-oriented and operational. So, individuals or organizations need to determine objects that they feel are appropriate for the activities they will carry out. The selection of the target object needs to be considered carefully and precisely so that it is in harmony with the desired goal. In the context of Village Funds, the use of Village Funds can be effective if the programs that have been designed can be implemented by the predetermined targets. (Putera, 2016).

a) Direct Cash Assistance (BLT) Village Funds

Based on the aim of reducing poverty rates amidst the impact of COVID-19 through social safety net efforts, the state is trying to improve the welfare of its people,

Table 18. Data on Social Assistance Recipients for Fiscal Year 2020

Work	BLT	PKH	BST	KKS	Total
Farmer	47	13	20	10	90
Fisherman	30	22	9	18	79
Merchant	8	5	2	2	17
Laborer	7	3	1	2	13
Random	5	1	1	3	10
Amount	97	44	35	32	209

Source: Hiligeo Village Government, 2020

especially in rural areas, through the Village Fund BLT scheme. Village Fund BLT is intended explicitly for communities whose financial strength is considered relatively weak. Therefore, Village Fund BLT must reach the hands of the right people.

The table above (table 5.14) shows four types of social assistance from the government received by the people of Hiligeo Village during the 2020 fiscal year, namely BLT, PKH, BST, and KKS. The recipients of social assistance come from various backgrounds, such as

Table 19. Data on Social Assistance Recipients for Fiscal Year 2021

Work	BLT	PKH	BST	KKS	Total
Farmer	52	13	15	10	90
Fisherman	35	17	9	18	79
Merchant	10	3	2	2	17
Laborer	12	3	1	2	18
Random	10	1	1	3	15
Amount	119	37	28	35	219

Source: Hiligeo Village Government, 2021

farmers, fishermen, traders, laborers, and casual workers. Specifically for Village Fund BLT, the Hiligeo Village Government has carried out activities to distribute social assistance to 97 communities registered as meeting the requirements as Village Fund BLT beneficiaries as stated in Minister of Finance Regulation Number 222 of 2020 article 39 paragraph (2) regarding the criteria for beneficiary families such as family poor or underprivileged people who live in villages and are not included in recipients of other government social assistance.

In contrast to the previous year, the 2021 Village Fund BLT experienced an increased budget and several beneficiary families. There are an additional 22 beneficiary families, bringing the total number of Village Fund BLT beneficiary families to 119 people. The increase in the number of beneficiary families automatically increases the budget allocated for Village Fund BLT from the previous year, namely IDR 428,400,000, or 8% of the total Village Fund budget, by the provisions of the Ministry of Finance SE Number 2 of 2021. Based on data on social assistance recipients for the 2021 fiscal year (table 5.17), all Village Fund BLT beneficiary families have met the criteria for beneficiary families according to Minister of Finance Regulation Number 69 of 2021, namely poor or

underprivileged families who live in the village and are not included in recipients of other government social assistance.

b) Village Cash Work Intensive (PKTD)

The village government can carry out priority-scale development amidst the threat of the impact of the COVID-19 pandemic through the PKTD program. PKTD is considered one of the solutions taken by the government to

Table 20. Data on PKTD Program Participants for the 2020 fiscal year

No.	Status	Amount
1	Termination of Employment Rights (PHK)	9
2	Laborer	6
3	Random	4
Amount		19

Source: Hiligehe Village Government, 2020

help increase the income of village communities through a wage system during the COVID-19 pandemic while carrying out development activities. Therefore, village governments are expected to be careful in determining PKTD program participants according to the criteria set by the central government.

Based on the data above (table 5.18), the Hiligehe Village Government has recruited a total of 19 villagers who are involved in village development projects and guided by the direction of the SE Mendes PDDT Number 8 of 2020, 19 PKTD program participants were recruited based on their respective criteria, such as low-income family members, marginalized family members, unemployed and underemployed. These participants had various work backgrounds, such as laborers, casual workers, and layoffs. Especially for those laid off, the quota is larger because this group is prioritized first by the Hiligehe Village Government.

c) Community empowerment

Since implementing the PPKM regulations, shipping activities between regions have been hampered, resulting

Table 21. Hiligehe Village Population Data

Work	Amount
Farmer	90
Fisherman	79
Merchant	17
Laborer	13
Random	10
GBD	8
Village officials	6
Security	5
BPD member	5
TNI/Polri	3
Amount	236

Source: Hiligehe Village Government, 2020

in the distribution of buying and selling goods, which has become one of the sources of income for people in the islands. Apart from that, these restrictions also impact food shortages, which causes prices of necessities to soar. In

response to this, the Hiligehe Village Government designed a community empowerment program in the form of guidance and procurement of vegetable fertilizer for farmers in the 2020 fiscal year. This activity is intended to restore the community's economy and create village food security during the COVID-19 pandemic, especially among farmers who are the majority in the Hiligehe Village community.

The Hiligehe Village Government has distributed vegetable fertilizer to 128 families. As initially planned by the Hiligehe Village Government, this vegetable fertilizer is explicitly intended for farmers. However, it is known that the number of recipients of vegetable fertilizer exceeds the total number of residents who work as farmers. Based on population data (table 5.19), Hiligehe Village is occupied by 90 heads of families who make their living as farmers. So, what the Hiligehe Village Government previously planned regarding who would be the target of this community empowerment program has been inversely proportional to the number of farmers in the field. Based on the results of interviews, the village government argued that fertilizer distribution was also given to non-farming communities for humanitarian reasons due to the food scarcity caused by the COVID-19 pandemic.

CONCLUSION

The Hiligehe Village Government faces challenges in managing its Village Fund amidst the difficulties faced by the community throughout the COVID-19 pandemic. Moreover, data shows that during the COVID-19 pandemic, Hiligehe Village experienced a decrease in the Village Fund budget for two consecutive years, namely 2020-2021. In addition, with the emergence of many regulations regulating Village Fund priorities during the COVID-19 pandemic, village governments inevitably have to cancel and reallocate several previously planned development and community empowerment programs for the sake of implementing Village Fund priorities.

Based on the results of the researcher's analysis by applying the effectiveness theory, according to Makmur (2011), the results showed that the use of Village Funds by the Hiligehe Village Government could have been more effective. Three variables have yet to be fully achieved, namely timeliness, goal accuracy, and target accuracy. This can be seen from the delay in implementing Village Fund priorities, which occurred in two budget years, namely 2020 and 2021. Then, the community empowerment program in the 2020 budget year, with the main activity being the distribution of vegetable fertilizer assistance to farmers whose implementation was carried out separately and evenly. The distribution of vegetable fertilizer to farmers is also considered unfair to some people, especially non-farmers, because it is only intended for farmers, and distribution is not on target. Apart from that, vegetable fertilizer assistance for farmers did not have a significant

impact on increasing people's income during the COVID-19 pandemic, which is the ambition of the Hiligehe Village Government.

Recommendation

Based on the conclusions above, the researchers put forward suggestions for the Hiligehe Village Government so that they can be considered to minimize the recurrence of obstacles in using Village Funds. Among other things, speeding up all forms of RKPDes completion processes, such as village deliberation decision making and administrative documents needed to immediately submit RKPDes, so that the Village Fund disbursement process does not take a long time, ensure the availability of goods, necessities or all forms of assistance that will be provided to the community before it is budgeted so that distribution can be carried out simultaneously and evenly without the need for people to be late in receiving the assistance. Look for a middle ground for every complaint or phenomenon that occurs in society as wisely and fairly as possible so that in creating a new policy or breakthrough, it can be enjoyed by all levels of the organization without having to take sides with specific groups of society. Direct each Village Fund program according to its previously planned designation with a clear, firm, and indiscriminate attitude so that the implementation of the Village Fund program can achieve the predetermined targets so that no party is harmed. Carefully calculate each Village Fund program, which is designed by considering all aspects of its advantages and disadvantages so that the results can be in line with the desired goals.

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