

ACCOUNTABILITY AND BENEFITS OF VILLAGE FUND MANAGEMENT FOR COVID-19 HANDLING IN PEMALI DISTRICT BANGKA REGENCY

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Abstract

The purpose of this study is to analyze the implementation of village fund management in handling the COVID-19 pandemic, compared to the applicable regulatory provisions relating to refocusing on village fund management during the Covid-19 period. This study uses a qualitative methodological approach specifically examines the practice of managing Village Funds used for handling the COVID-19 pandemic. This research is useful in providing an overview of the practice of managing Village Funds for handling the COVID-19 pandemic, especially at the beginning of the case and this research is also expected to provide views and insights on the factors that influence the accountability of village fund management. As well as reference material for further research, especially in fields related to refocusing village fund management during the Covid-19 period. The research emphasizes the need for the Village Government in Pemali District able to provide understanding to the community regarding the use of Village Funds not intended as all Direct Cash Assistance (BLT). Results of this study, it is hoped that it can provide benefits for various parties. This research is useful in providing an overview of the practice of managing Village Funds for handling the COVID-19 pandemic, especially at the beginning of the case and this research is also expected to provide views and insights about the factors that influence on village fund management accountability.

Article Info

- **Received** : 15th February, 2022
- **Revised** : 21th October, 2022
- **Published** : 31th October, 2022
- **Pages** : 242-254
- **DOI** : 10.33019/ijbe.v6i3.476
- **JEL** : G18, H11, M48
- **Keywords** : *Accountability, Benefits, Village Fund Management, COVID-19*



1. Introduction

This study specifically examines the practice of managing Village Funds used for handling the COVID-19 pandemic. This paper examines the practice of managing Village Funds, especially in making changes to the Village Budget for activities to handle the COVID-19 pandemic and social safety nets in the village. In the Law Number 23 of 2014 concerning Regional Government in it states that decentralization is the transfer of power from the central government to autonomy based on the principle of autonomy. The purpose of decentralization is to increase efficiency and effectiveness as well as the function of government services at all levels of society (Nadir, 2013). This means that local governments can compile, regulate and manage their own regions without any interference from the central government. With decentralization, it will have a positive impact on the development of underdeveloped regions so that they can be independent and advance their regions.

One form of decentralization is the introduction of village funds in 2015. In order to realize decentralization from the central government to local governments, the authority to manage finances has been delegated to villages in order to allocate the funds that have been given to improve development and community welfare. The aim is to protect and form a village government that is competent, efficient, effective, open and responsible in realizing the welfare of its people, providing community economic progress, and avoiding national development gaps (Umaira & Adnan, 2019). Government policies contained in Law Number 6 of 2014 concerning Villages are considered as policies that bring new hope.

Corona Virus Disease 2019 (COVID-19) has been declared by the World Health Organization (WHO) as a pandemic and Indonesia has declared COVID-19 as a non-natural disaster in the form of a disease outbreak that must be taken care of. To deal with the COVID-19 pandemic, the Government has set various policies, including the establishment of PSBB (Large-Scale Social Restrictions), Establishment of the Task Force for the Acceleration of Handling Covid-19, quarantine, isolation, home quarantine, hospital quarantine, and regional quarantine. Through Presidential Decree number 12 of 2020 dated April 13 2020, the Government declared that non-natural disasters caused by the spread of Corona Virus Disease 2019 (COVID-19) were national disasters, (Sandhi and Iskandar, 2020).

The spread of COVID-19 has an impact on the political, economic, social, cultural, defense and security aspects, as well as the welfare of the people in Indonesia. In accordance with Government Regulation in Lieu of Law Number 1 of 2020, the Village Fund can be used for activities to handle the COVID-19 pandemic and Village Cash Direct Assistance. Priority for the use of Village Funds includes activities in order to overcome the economic impact of the COVID-19 pandemic, including activities to handle the COVID-19 pandemic and/or social safety nets in the Village, (Sandhi and Iskandar, 2020).



Summarized from various online sources based on the Instruction of the Minister of Home Affairs Number 3 of 2020 concerning Corona Virus Disease (COVID-19) Management in Villages through the Village Budget, the Village Government is required to use the budget for unexpected expenditure activities in the Disaster Management, Emergency and Urgent Village Sector by conducting re-focusing on activities and the Village Budget for handling COVID-19. Based on the reallocation of the use of the Village Fund, the Village Head shall stipulate a village regulation regarding changes to the Village Budget. In the event that the APBDesa amendment cannot be determined, the Village Government may first make changes to the translation of the APBDesa.

2. Literature Review

Priority for Use of Village Funds for Handling the COVID-19 Pandemic

In accordance with Government Regulation in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the 2019 Corona Virus Disease (COVID-19) Pandemic and/or in Facing Threats That Endanger the National Economy and/or Financial System Stability, The Village Fund can be used for activities to handle the Corona Virus Disease 2019 (COVID-19) pandemic and Village Cash Direct Assistance. Based on PMK Number 40/PMK.07/2020 concerning Amendments to PMK Number 205/PMK.07/2019 concerning Village Fund Management, the use of Village Funds is prioritized to finance development and community empowerment aimed at improving the welfare of rural communities, improving the quality of human life and prevention poverty and stated in the work plan of the Village Government. Priority of use of Accountability Fund. The village referred to includes activities in the context of tackling the economic impact of the Corona Virus Disease 2019 (COVID-19) pandemic, including among others: (a). activities to handle the Corona Virus Disease 2019 (COVID-19) pandemic; and/or (b). social safety net in the village. The use of the Village Fund is guided by the priority of using the Village Fund as determined by the Minister of Villages, Development of Disadvantaged Regions and Transmigration. Based on Permendesa Number 6 of 2020 concerning Priority for Use of Village Funds, the priority of using Village Funds in the context of handling the COVID-19 pandemic includes activities to procure basic necessities for affected Village residents, procurement of medical equipment materials, and other activities in accordance with the provisions stipulated apply. The village government is also obliged to provide a social safety net in the village in the form of Village Cash Assistance (BLT) to poor or underprivileged families in the village. Based on the reallocation of the use of the Village Fund, the Village Head shall stipulate a village regulation regarding changes to the Village Budget. In the event that the APBDesa amendment cannot be determined, the Village Government may first make changes to the translation of the APBDesa.

Budget for COVID-19 Management in the Village in the Village Budget

Based on the Instruction of the Minister of Home Affairs Number 3 of 2020 regarding Corona Virus Disease (COVID-19) Management in Villages through the Village Budget, the Village Government is required to use the budget for unexpected expenditure activities in the Disaster, Emergency and Urgent Village Management Sector by re-focusing activities and APBD Village for handling



COVID-19. For villages that have budgeted in the APBDesa for Disaster Management activities, the Village Government makes RAB for the implementation of unexpected spending activities. Meanwhile, for villages that have not budgeted for the Disaster Management, Emergency and Village Urgency in the Village Budget and/or the budget is limited (not sufficient), the Village Government changes the Village Government Work Plan (RKP) through the Village Development Planning Consultation (Musrenbangdes) in the context of changes in activities related to meeting the basic social needs of the community. The process of changing the Village RKP is also followed by the Village Budget Amendment. Activities related to the fulfillment of basic community social activities that are budgeted for in the Village Budget Amendment which is a village-scale local authority. In order to meet the needs of the community in the corona virus pandemic, the Village Fund can be used for BLT to poor families in the village. Several provisions for the implementation of BLT in village financial management: a. BLT is budgeted in Unexpected Expenditures in the Sub-Sector of Urgent Circumstances in the Field of Disaster Management, Emergency Situations, and Village Urges with reference to the provisions of the applicable laws and regulations. b. Using account code 5.3.00.5.4.101 c. Provisions regarding the mechanism for distributing Village Funds to APBDesa, proportions, target recipients, time limits for granting, and the nominal amount of BLT sourced from the Village Fund are guided by the provisions regulated by the Ministry of Finance and the Ministry of Village, Development of Disadvantaged Regions and Transmigration. d. The distribution of BLT from APBDesa can be done in cash or non-cash to BLT recipients which will be further regulated by the district/city government.

Public Accountability Concept

According to Mardiasmo (2018), public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the principal (principal) who has the right and authority to demand such accountability. In the context of government organizations, public accountability is the provision of information and disclosure of government financial activities and performance to parties with an interest in the report. The government, both central and regional, must be able to become the subject of providing information in the context of fulfilling public rights. According to Mahmudi (2011) in carrying out public accountability, public sector organizations are obliged to provide information as a form of fulfilling public rights. The rights of the public include: 1) the right to know. 2) the right to be informed (right to informed), 3) the right to be heard and to be listened to.

Types of Accountability

According to Mardiasmo (2018), public accountability consists of two types, namely vertical accountability, horizontal accountability funds, which have the following definition:

1. Vertical accountability is accountability for fund management to higher authorities, for example the accountability of work units (offices) to local governments. The accountability of the regional government to the central government, and the central government to the DPR.



2. Horizontal accountability is accountability to the wider community. Based on the explanations of these experts, it can be understood that accountability is an obligation to account for the actions and performance of a person or leader in an organizational unit to those who have the right or authority to be held accountable. Accountability will be better if an accounting system provides reliable, accurate, accountable, and timely information.

Village Fund Management

Village financial management is all activities that include planning, implementation, administration, reporting, and village financial accountability. Village funds are funds sourced from the State Revenue and Expenditure Budget designated for villages which are transferred through. Regional/Regency/City Revenue and Expenditure Budget and is used to finance government administration, implementation, development, community development, and community empowerment (Permendagri Number 113 of 2014). Law Number 6 of 2014 concerning Villages along with implementing regulations has mandated the government to be more independent in managing the government and the various natural resources it has, including the management of village finances and assets. In the state budget, the government allocates village funds to all villages spread across Indonesia (Wijaya, 2018).

3. Research Methods

The type of research is descriptive qualitative. The object under study is the practice of managing Village Funds for handling the COVID-19 pandemic. The data collected includes period data at the beginning of handling COVID-19. Information data mining was carried out by interviewing the Village Head, the Village Secretary and other village officials related to the object of research, and a study of documentation of the APBDesa and its amendments, along with related documents. The results of these practices are analyzed for their conformity with the provisions of the relevant regulations. In this study, the author uses a qualitative case study method in villages in Pemali District, Bangka Regency. The types of data in this study are primary data and secondary data. Place, Time and Object of Research. This research was conducted at village government offices in all villages in Pemali District, Bangka Regency. There are 6 villages, namely: Penyamun Village, Pemali Village, Air Duren Village, Air Ruay Village, Karya Makmur Village, Sempan Village. The population in this study is village government officials in Pemali sub-district, Bangka Regency. This study uses primary data in the form of a questionnaire regarding the accountability of village fund management which is distributed to respondents. Data were collected through interview observations and documentation. The data that has been obtained were analyzed using the principles of qualitative methods, which means that they were collected through interviews and explained in a transcript. Researchers try to understand and interpret the information obtained and then explained qualitatively.



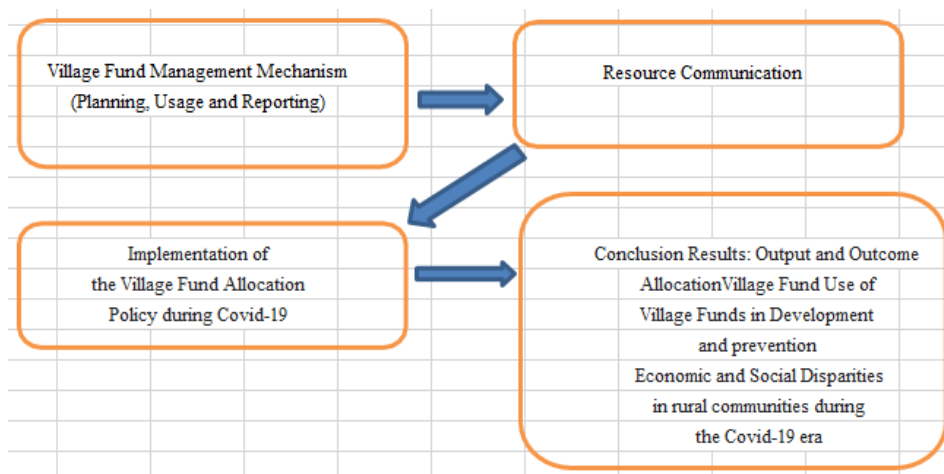


Figure 1. Research Framework

4. Results

One form of implementation of the COVID-19 prevention policy in villages in Pemali District with Village Funds, which are used to purchase Health Masks distributed to all villagers, Manufacture and install billboards calling for health and not contracting the COVID-19 virus, Purchase of disinfectant liquid , spraying on public facilities for mosques, village office prayer rooms, schools and houses of Pemali Village residents, Direct Village Fund Cash Assistance to underprivileged communities affected by Covid19. The community in general prefers to provide assistance from the Village Fund in the form of money because it will be more usable according to need. The Village Government in Pemali District uses Village Fund money to be able to help residents from the impact of the corona pandemic. The government through the use of the Village Fund has regulated the amount for 6 months with a mechanism that has been discussed in advance together with village officials, community leaders, so that the Pemali Village community does not get infected with the Covid-19 Virus and the economy of the poor is maintained.

The location for making decisions on the use of Village Funds is the decision of the Village Government to always prioritize Deliberations or Meetings with the Village BPD Institution, Pemali District and the Covid-19 Task Force for all Villages in Pemali District. There are so many institutions involved in deciding the use of the Village Fund of which 25% - 30% is used to provide stimulus assistance to people affected by the corona virus, such as the Pemali Sub-District Covid-19 Task Force which includes; Village Government, BPD Institutions, RT/RW, Village Health Cadres, PKK, Babinsa, Babinkamtibmas, Village Midwives, Village Assistants, Village Local Facilitators. The resources used are not only material (Village Fund) but also personnel from the village apparatus and the BPD, in addition to the available resources empowering by providing jobs to people who have a home industry. Regarding policy implementation, it can be concluded based on the results of the interview survey on the research object, that in general it has been carried out and carried out according to with the regulations established in accordance with the Government Policy in policy on the use of village funds of Village Funds.

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Policy Implementation and Environment

The interests and strategies of the actors involved can be concluded that in handling Village Fund assistance to the community it is not arrogant and not arbitrary so as to minimize the occurrence of turmoil in the community, the strategy used is to involve all stakeholders, but the corona virus is not over yet. It is feared whether or not there will be any more assistance to the community and business actors who are affected by the economic impact, the characteristics of this excellent institution can be seen from the policy making for the distribution of assistance from the impact of the pandemic, which does not discriminate between all receiving assistance according to its portion. This shows that the village government pays attention to the village community in Pemali District even though in the election there are people who support it. The community realizes that the amount of assistance is appropriate and whoever gets it, even though the people who are invited to the meeting do not match those who are present/represented, but they still comply with what is decided. Regarding the Policy Environment, it can be concluded that in general it has been carried out in accordance with the regulations established in accordance with the Policies of all Village Governments in implementing the policy on the use of Village Funds for handling Covid 19 in Pemali District.

Policy on the use of village funds of Village Funds in the Prevention of Covid-19 and the driving and inhibiting factors of the policy

The policy on the use of village funds of Village Funds in Preventing Covid-19 in this study was observed through two implementation elements using the model from Grindle, namely the first is the content of the policy which includes: Interests that influence the policy, Type of Benefits, Degree of change to be achieved, Location of decision making, program implementer, resources used. The second element of the Policy Environment, which includes: Powers, interests and strategies of the actors involved, Characteristics of institutions and government, research and observations have been carried out, the results of which have also been presented. Furthermore, the researcher will conduct an analysis of the factors that encourage and hinder the policy on the use of village funds of Village Funds in the Prevention of Covid-19. The following is an analysis of the factors that encourage and hinder implementation:

Factors and Barriers in Policy Content

The driving factors of the Policy on the use of village funds of Village Funds in Pemali District, namely the role of the RT/RW and village institutions always follow and carry out what the village decides because every time the process village decision-making always prioritizes muswarah or meetings with related institutions.



In addition, the village is working well in distribution of aid, generally the community can accept what is The Village Head's policy towards village funds is because the village community in Pemali District. Inhibiting Factors of Implementing Village Fund Use Policy Pemali District is due to the limited knowledge of the community, the character of the people aged 50 and over who have a low average education, the work of the village community the average farm laborer, the younger generation who are less concerned about village conditions and policies.

Factors and Barriers in the Policy Environment

The driving factor of the Policy on the use of village funds of Village Funds in Pemali Subdistrict, which can be shown by the response and pro-activeness in active collaboration between the Village Heads and the institutions in the village in determining the use of Village Funds used for the purposes of providing Direct Cash Assistance (BLT)) to the public and the need for purchasing goods related to the corona pandemic period. The inhibiting factor for the implementation of the Pemali Subdistrict Village Fund Use Policy is that the community assumes that the BLT-DD assistance is for all residents affected by Covid-19, whether poor or rich, even though the assistance is specifically for the poor who have been affected by Covid-19 and have not had the opportunity to receive assistance. help. Management of Village Funds for Handling COVID-19 in Pemali Subdistrict, Bangka Regency In the Amendment of the Village Budget, of this amount, around 68% are allocated for activities in the field of Village Development Implementation and about 32% in the areas of Disaster, Emergency and Village Urgent Management. The difference between the Village Fund revenue budget and the allocation of the two fields is met from the Village Original Income. Based on PMK No 40/PMK.07/2020, Instruction of the Minister of Home Affairs No. 3 of 2020, and Permendes No. 6 of 2020, the use of Village Funds related to the handling of COVID-19 in the Amendment to the Village Budget in Pemali District is as follows:

Table 1. Use of Village Funds in 2020 for handling COVID-19

Priority Use	Activity Allocation
COVID 19 Emergency Response Program	Disaster Management
COVID-Emergency Response Program 19	Emergency Management
Cash Direct Assistance and Basic Food	Situation Handling Urge
Cash Intensive Work (PKT)	Village Road Siring Construction

Source: Processed from interviews with Village Apparatus

COVID-19 Emergency Response Program

Budget allocation for Unexpected Expenditures for Disaster Management, Emergency and Urgent Village Sector for Disaster Management activities, and Emergency Management activities. A detailed explanation of the needs for the COVID-19 Prevention Task Force's Rapid Action activities is described as follows:

- a) Purchase of spray equipment and disinfectant liquid Procurement of spray equipment is budgeted for in the Village Fund. Spraying activities will be



carried out on every house in the village in Pemali District and prioritized for homes that are prone to being affected by the corona virus, for example, there are families in the house who work outside the city and often commute every weekend. Disinfectant liquid will be used by the village government for spraying activities in every house. The village government budgeted for the procurement of the disinfectant liquid. The disinfectant liquid serves to prevent the spread of the corona virus outbreak.

- b) Food and drink for spraying officers the budget for food and drink is intended for providing consumption for spraying officers. The provision of consumption is budgeted on the assumption that every spraying activity, the Village Government provides food and drinks for the Village Covid-19 Cluster Team. The rest of the budget is used for incentives for officers or volunteers who carry out spraying activities.
- c) Making banners and leaflets for healthy living. Making banners is budgeted. Banners for preventing COVID-19 are installed in certain places, including village offices, road gates, or at T-junctions or crossroads. Meanwhile, it is budgeted for the leaflets where the leaflets will be distributed to the community so that the village community participates in overcoming the COVID-19 outbreak.
- d) Purchase of PPE and masks. Budget for the procurement of masks. These masks will be used by village officials to carry out daily activities at the village office. Then, for N95 masks are budgeted. will be used for workers and volunteers of the COVID-19 cluster, for example when spraying.
- e) Thermogun
Purchase of thermogun devices used by the Village Government in carrying out daily activities or to check body temperature for each employee when they come to the office.
- f) Gloves, glasses, boots, handscan, and ATK Gloves, glasses, and boots are used by officers and volunteers of the COVID-19 task force. Meanwhile, the handscan and stationery are used by the village office for office operational activities during the COVID-19 pandemic.

Village Cash Direct Assistance Program

The use of village funds for the prevention and handling of Covid-19 funds certainly has the greatest benefit for the community in the village in Pemali District in improving the quality of life of the village community. The priority of using village funds in 2021 is prioritized to finance the implementation of programs and activities in the field of basic social services that have a direct impact on improving the quality of the community. In the current pandemic conditions, the village government and the community must further strengthen the social capital that exists in the community. Social capital is the basis of economic resources and can be used as an alternative to allocate resources more efficiently if the market mechanism has failed. Social capital acts as a more efficient alternative as well as in the provision of public goods, the management of public goods and services to individuals can basically increase responsibility (responsibility) and community closeness (sense of community) (Pamungkas et al., 2020). Based on the provisions of the regulations to accelerate the handling of COVID-19, the Village Government in Pemali District provides an assistance program in the form of Direct Cash Assistance (BLT). Based



on the Regulation of the Minister of Finance, the amount of the BLT budget originating from the Village Fund is Rp. 600,000 for each KK for 3 (three) months. BLT is aimed at people who meet the criteria for poor or underprivileged families; domicile is in the village concerned; excluding PKH recipients, basic food cards, and pre-employment cards. In collecting data on BLT recipients, the Village Government is assisted by each RT Chair. The data collection is carried out by taking into account the criteria and the amount of the available budget. The finalization of the BLT recipient candidates is carried out at the Musrenbangdes.

BLT Distribution

Based on the 2021 APBDesa Amendment, the budget for BLT is contained in the Sub-Sector of Urgent Circumstances Activities in Urgent Circumstances at the Unexpected Expenditure post. Based on the Minister of Finance Regulation Number 40/PMK.07/2020, the maximum BLT budget is 35% of the Village Fund received by the village or if it exceeds 35%, it must obtain approval from the district/city government. When calculated, the percentage portion of BLT to the total Village Fund in Pemali District is 24.7%. Based on these calculations, the Village Government in Pemali District does not need approval from the Bangka Regency government.

Cash Intensive Program

This activity aims to prevent the spread of the virus in the community, besides that this is also a form of monitoring carried out by the Covid-19 command post team to see migrants returning to their villages, workers on duty from outside the region, monitoring the living room. self-isolation at home. Funding from this activity was taken from 10% of the disaster management fund. The post team worked divided into picket hours from morning to night. The team was given a salary to meet the needs of children and their families at home. In addition, the funds spent are also for the purposes of completeness of personal protective equipment and the need for spraying, hansasitaizer, hand soap, tissue and other supporting equipment.

Cash-intensive work in the village is an activity to empower poor, unemployed, and families with malnourished children under five that are productive based on the use of natural resources, labor, and local technology in order to reduce poverty, increase income and reduce stunting rates. The PKT program is budgeted for by the Village in Pemali District through PAUD Development activities. These activities have been budgeted for in the initial APBDesa and are still allocated to the Revised APBDesa. The program is in line with the social safety net in the context of handling the impact of the COVID-19 pandemic. In accordance with the nature of the PKT, the PAUD development activities are carried out using a self-management mechanism. The labor and materials come from the village in Pemali District, so that they are able to absorb local labor and increase the income of the local community. The workers involved in these activities are based on the local Identity Card.

Reporting

COVID-19 Emergency Response Program allocated to Unexpected Expenditure on Disaster Management, Emergency and Urgent Village Fields for Management activities Disasters, and Emergency Management activities. The budget is used by



The Village Government in Pemali District to carry out the Village Level COVID-19 Prevention Task Force Rapid Action activities. The details of these activities include carrying out several efforts to prevent the spread of the COVID-19 outbreak and the procurement of equipment and spraying materials, personal protective equipment (PPE), masks, and others. The assistance program is in the form of Direct Cash Assistance (BLT) by the Village Government in Pemali District. The amount of the BLT budget originating from the Village Fund for each KK for 3 (three) months. BLT is aimed at people who meet the criteria. In collecting data on BLT recipients, the Village Government in Pemali District is assisted by the respective RT heads.

The data collection is carried out by taking into account the criteria and the amount of the available budget. The finalization of the BLT recipient candidates is carried out at the Musbangdes. The portion of BLT to the total Village Fund in Pemali District is 24.7% (below 35%), so there is no need for approval from the District Government. The distribution of Village BLT in Pemali District is done in cash. The program is in line with the social safety net in the context of handling the impact of the COVID-19 pandemic. This is carried out by means of a self-managed mechanism. Labor and materials come from the Villages, so that they are able to absorb local labor and increase the income of the local community.

5. Conclusion and Suggestion

The research emphasizes the need for the Village Government in Pemali District to be able to provide understanding to the community regarding the use of Village Funds not intended as all Direct Cash Assistance (BLT). The implementing teams at the village level are more responsive and pro-active to invite the younger generation and millennials in activities during the COVID-19 pandemic so that they have a sense and are not impressed that they don't care about what the village government is doing. Limitations This research was conducted in the early September period in handling the COVID-19 pandemic. Thus, to review the policies and practices of Village Fund management for the handling of the COVID-19 pandemic as a whole, there is an opportunity to continue with further research and there is the principle of prudence in providing information related to the nominal figures for the use of village funds from the Village Apparatus in Pemali District. and also the limitations of this research are only in the process of data collection and surveys to the location of research objects in the village during the Covid19 pandemic, especially the application of Micro-Scale PPKM or Local Lockdown Program in Pemali District, Bangka Regency.

Acknowledgement

On this occasion, the author would also like to thank LPPM Bangka Belitung University for its support which has supported and funded this research in the Acceleration Research Scheme for Lecturers of the University of Bangka Belitung for the 2021 fiscal year.



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