

ANALYSIS OF THE UTILIZATION OF VILLAGE FUND IN POVERTY ALLEVIATION IN WAJO REGENCY DURING THE COVID-19 PANDEMIC

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ABSTRACT

This study aims to describe and analyze the usage and utilization of village funds in poverty alleviation, the village fund cash block grants sourced from village funds in helping poor and incapable households, and the level of their acceptance of village fund cash block grants affected by the Covid-19 Pandemic. A mixed approach (qualitative and quantitative) was utilized as a methodology with a case study research strategy. Data was collected through interviews, observations, questionnaires, and document review. Informants selected by purposive sampling consisted of actors from local government officials, sub-district government officials, village government officials, members of the village consultative body, community leaders, NGOs, academics, members of the poor households. Furthermore, the usage of village funds has not significantly contributed to the poverty alleviation rate in rural areas. In the implementation of cash block grants from village funds for poor and incapable households are determined based on several dimensions such as: resulting in the appropriate criteria, lacking updating data in data collection, reporting and accountability, coaching and monitoring, providing complaint channels carried out by central and regency government policies.

Keywords: Village Fund, Poverty, Covid-19 Pandemic

INTRODUCTION

The general guidelines for setting priorities of using the village fund is based on the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration of the Republic of Indonesia No. 11 of 2019 regarding the determination of priorities for the use of village funds in 2020 as a guideline for Provincial Governments, Regency/Cities and Villages to manage it based on democratic village governance and social justice in the program in the field

of services. Furthermore, the regulation explains the priority of using village funds in 2020 must provide the greatest benefit to rural communities in improving the quality of life, the priorities are to finance the implementation of programs and activities in the field of basic social services, which have a direct impact on community's lives, increase economic income for poor households, and for poverty alleviation.

In addition, the regulation outlines that in order to anticipate and adjust to the recent circumstances, the spread of the Covid-19 which has had an impact on the social, economic, and life of rural communities, and has hit the whole world, including Indonesia, the government through the ministry of the village made changes to regulation No. 11 of 2019 became the Village Minister Regulation No. 6 of 2020 regarding the priority of using village funds. The regulation is based on the Government Regulation in Lieu of Law No. 1 of 2020 regarding financial policies for handling and spreading the Covid-19 pandemic in villages through the use of village funds, which can be in the form of Cash Block Grants to the poor in the rural areas.

The important and new provisions in the aforementioned regulation regarding the priority of using village funds in 2020 in article 8 are affirmed: (a) non-natural disasters as referred to in article 8 paragraph (1) letter d are disasters that occur as a result of extraordinary events such as the spread of a disease that threatens and or afflicts the community at large and on a large scale at least in the form of a Covid-19 pandemic, (2) handling the impact of the Covid 19 pandemic can be in the form of cash block grants from village funds to poor households in the village under the provisions of the legislation, (c) poor households that receive cash block grants from village funds sourced from the state budget revenue expenditure are households that have lost their livelihoods or jobs, have not been registered to receive the family program of hope, non-cash food assistance, and pre-employment cards, and have members families who are prone to chronic illness.

The policy of the Ministry of Villages and Disadvantaged Regions in dealing with the spread of the Covid-19 pandemic was followed up by the Wajo Regency Government by issuing a Regent Regulation regarding the procedures for the distribution and determination of Village Fund details contained in the technical instructions for the use of Village Funds based on Wajo Regent Regulation No. 48 of 2020. In addition to being used and utilized in village development activities, administering the government, fostering village communities, and empowering communities, the Village Government is also required to divert some of the Village Funds sourced from the the state budget revenue expenditure to be used for Cash Block Grants to help poor households affected by the Covid-19 pandemic.

The Village Fund of 2020 in Wajo Regency during the Covid-19 pandemic is IDR 121,974,533,000 (a hundred twenty-one billion nine hundred seventy-four million and five hundred thirty-three thousand rupiah) in 142 Villages consisting of 13 Districts. In terms of Details of Village Funds, each village in Wajo regency for the 2020 fiscal year is allocated equally and fairly based on (1) **Basic Allocation** or the minimum allocation of Village Funds that will be received by each village equally calculated based on a certain percentage, from the Village Fund budget divided with the number of villages nationally and (2) **Affirmation**

Allocations or allocations calculated by taking into account the status of Disadvantaged Villages and Very Disadvantaged Villages, which have a high number of poor people, (3) the last one is **Formula Allocation**, the allocation calculated by taking into account the number of villagers, village poverty rate, the area of the village and the level of geographical difficulty of the village in each district/city.

However, in fact, there is a strong and growing impression among the community that the use of village funds sourced from the State Budget which amounts to billions of rupiah is considered to have not contributed greatly to poverty alleviation in wajo district, especially in rural areas, where the relative poverty rate increased in the Covid-19 era, the poverty rate in 2020 increased by 0.59% to 6.95% from the previous year in 2019 by 6,91%.

METHODS

The research method used is a mixed-methodology, namely qualitative and quantitative with a case study research strategy. Data collection techniques are observation, interviews, questionnaires, and document review. Informants and research respondents were taken by purposive sampling consisting of local government officials, sub-districts, villages, academics, community leaders, members of the poor, and non-governmental organizations that observe poverty. The data were analyzed descriptive-qualitative and supported by quantitative analysis.

RESULTS

The results of the study indicate that village funds are funds sourced from the state revenue and expenditure budget intended for 142 villages and 13 sub-districts in Wajo Regency which are transferred through the Wajo Regency regional revenue and expenditure budget, and can be used for finance the administration of government, implementation of village development, community development, and empowerment of rural communities. Based on Regent of Wajo Regulation No.48 of 2020 regarding technical instructions and procedures for the distribution and determination of details of village funds in Wajo Regency for 2020, they are allocated equally and fairly based on basic allocations, affirmation allocations, and formula allocations calculated by taking into account the population, figures poverty, area and geographic difficulty index of each village.

There are 142 villages located in 14 sub-districts in Wajo Regency, the determination of the details of village funds is under the regulation based on 3 allocations of village funds, with a total fund of IDR 121,974,533,000 (a hundred twenty-one billion nine hundred seventy-four million and five hundred thirty-three thousand rupiah). The distribution of village funds is carried out in stages based on the provisions stipulated in the regulation: (a) Phase I, no later than January 2020 and no later than the third week of June 2020 by 20%, (b) Phase II, no later than March 2020 and no later than the fourth week of June 2020 by 40%, and (c) Phase III, at the earliest in June 2020 and no later than the fourth week of October 2020 at 40%.

By reviewing the document distribution of village funds sourced from state expenditure revenues, from the regional general treasury to the village general treasury account after the

Regent receives the required documents, such as in the first stage in the form of village regulations regarding the village income and expenditure budget from the village head, the second stage is a report of realization absorption and output of village funds in the previous fiscal year, the third stage is a report on the realization of absorption and output of village funds. Apart from the documents required by the village head as the village financial manager, submitting other documents according to the mechanism for distributing village funds, and reports on the realization of output absorption. The third phase of the village fund shows an average absorption realization of at least 75% of the average output achievement showing at least 50%.

A.THE USAGE AND UTILIZATION OF VILLAGE FUND DURING COVID-19

Utilization of village funds for poor households, especially those who are affected by the Covid-19 outbreak in Wajo Regency with 14 sub-districts and 142 villages is a concern of the Government in Wajo Regency. The government attempt to take action in helping the economy of the people affected by the Covid-19 pandemic, especially the poor. One of them is by changing the mechanism for allocating village funds during a pandemic. Village Funds are funds allocated in the the state budget revenue expenditure that are intended for villages through villages budget. The Ministry of Rural Development of Disadvantaged Regions and Transmigration has changed the Regulation of the Minister of Rural Development of Disadvantaged Regions No. 11 of 2019 regarding Priority for the Use of Village Funds in 2020 become Regulation of the Minister of Village of Rural Development of Disadvantaged Regions Number 6 of 2020 and the second amendment is No. 7 of 2020 in article 8A, arrangements related to cash block grants from Village Funds can be seen in Article 24 paragraph 2, Article 24A, Article 24B, Article 25A, Article 25B, Article 32, Article 34, and Article 50. The amendment regulates the use of the Village Fund to support the prevention and handling of the Covid-19. The village funds can be used for the implementation of the Covid-19 Response Village and the implementation of Village Cash Intensive Work. During this pandemic, the government prioritizes the allocation of village funds for two things; (1) self-managed infrastructure construction with the Village Cash Intensive Work system to strengthen village economic resilience and community income, and (2) strengthening public health through efforts to prevent and handle Covid-19.

The results indicate that based on the regulation, the Wajo Regency Government since 2020 has followed up on policies issued by the Central Government to help the poor in rural areas, where village funds sourced from the the state budget revenue expenditure are still prioritized for village infrastructure construction and it still dominates the use of village funds, and the results of field observations and supported by data and information, most of the village funds are used for village infrastructure development, then used for strengthening health, for instance, the prevention and handling of Covid-19 in through Cash Block Grants to ease the burden for community members who are classified as poor due to the covid-19 outbreak, by providing cash block grants to 14 sub-districts, the use of funds for the administration of village governance, empowerment, and guidance of village communities. It can be seen from the percentage of

realized utilization of village funds in these activities in the 2020 fiscal year as follows on Figure 1.:

The usage and utilization of village funds during the covid-19, most of the village funds were used to finance the construction of village physical infrastructure by 45.09%, users of cash block grants from village funds by 40.71%, for village community empowerment by 1.80%, village community development by 1.10% and village administration costs of 0.00% of the total budget (IDR 121,974,533,000). Empirically, direct observation shows that there are still many villages in Wajo Regency whose infrastructure is not built. According to an informant from a member of the village consultative body, "village funds in Wajo Regency are still widely used for village infrastructure development such as village road construction, village road repair, village office repair, and other related physical developments, due to infrastructure village is the easiest and visible results, although the use of village funds for village community empowerment activities is still provided, it is still relatively small in poverty alleviation" (Interview, June 14, 2021).

The Village Law No. 5 of 2014 explains that village community empowerment is a manifestation of village independence in carrying out joint movements as a unit of village governance. Village community institutions, traditional institutions as well as economic and environmental governance units empower rural communities through efforts to develop self-governance and community welfare by increasing knowledge, attitudes, skills, behavior, abilities, awareness and utilizing resources through the establishment of policies, programs, activities, and assistance in respect of the problem and the priority needs of the village community.

In the context of poverty alleviation in rural Wajo Regency, the usage and utilization of village funds for the empowerment of rural communities illustrates that village funds prepared by the village government, as many informants stated it is relatively low to be used or utilized in elevating the dignity of the poor. In other words, to ease the burden on community members who live in 142 villages in Wajo Regency.

According to a local government official who works at the Village Community Empowerment Service office, he said that village funds provided by the central government (sourced from the state budget revenue expenditure) cannot be denied that it remains prioritized on village physical development compared to village funds intended for village community empowerment with various activities, including village funds for training activities to improve skills among farmers, breeders, hunters, and youth who are still unemployed and community members who are classified as poor which in turn can increase their income, therefore they can meet basic needs.

According to an informant from a member of a non-governmental organization who observes rural and poverty issues, he stated that rural problems in Wajo Regency are gradually becoming more complex, it can be seen that poverty, dependence, lagging, low productivity, low quality of human resources, and unemployment are not a simple expression because it can relate to malnutrition, uninhabitable houses, lack of access to health services, education, clean water, and sanitation. The complexity of rural problems requires the attention of both regency, sub-district, village governments, and rural institutions to prepare a budget to be included in the village

income and expenditure budget to be used in overcoming rural problems. Furthermore, a review of the implementation of the usage of village funds which are hundreds of millions of rupiah originating from the central government that absolutely few villages take serious work on poverty reduction programs, almost 90% of villages in Wajo Regency are interested in financing low and visible development programs in the implementation of physical development programs and even referred to as solutions in poverty alleviation. Ideally, the village income and expenditure budget as a budget item to finance the operation of village administration and empowerment of rural communities is encouraged for poverty alleviation activities and it will realize if become part of the priority program in the medium-term rural development plan.

Therefore, the village income budget must support poverty alleviation activities in an adequate budget allocation, a priority program in the implementation of the annual village income budget, from our observations, tend to ignore the intention of community empowerment in which there is the initiation of poverty reduction and alleviation in rural areas. Besides, the routine activities of village development deliberation tend to be dominated by the interests of village elites who lack a view of poverty alleviation, the results can be predicted that the increasing annual village funds provided by the central government and a large number of village revenue budget revenues do not contribute significantly to poverty alleviation in Wajo Regency (Interview, 16 June 2021).

B.VILLAGE FUND CASH BLOCK GRANTS IN HELPING POOR AND INCAPABLE HOUSEHOLDS WHO ARE AFFECTED BY COVID-19

Village Fund Cash Block Grants is financial assistance to poor households in villages sourced from village funds to reduce the impact of the COVID-19 pandemic. In March 2020, the Corona disease Covid-19 pandemic was officially declared to have entered Indonesia, since then it has been increasingly widespread and grown in almost all provinces in Indonesia, including in South Sulawesi Province and Wajo Regency. The usage of village funds for poor households, in this case, who are the groups affected by the Covid-19 in Wajo Regency, which has 14 sub-districts and 142 villages, is also the focus of research in 2020 from the government in Wajo Regency. The government is trying to take action to help the economy of the people affected by the corona covid-19 pandemic, especially the poor. One of them is by changing the mechanism for allocating village funds during a pandemic. Village Fund is the funds allocated in the State Budget which is allocated to the village through village budget revenue budget.

Village funds transferred to Village Fund Cash Block Grants sourced from village funds and the state revenue and expenditure budget, due to the impact of Covid-19, the Central Government through the Minister of Villages and Underdeveloped Regions, the Minister of Home Affairs, and the Minister of Finance issued a policy whereby village funds could be transferred to Cash Block Grants to help families affected by Covid-19, including poor families in 14 Districts and 142 villages. The transfer of funds can be used especially for poor families to help meet basic daily needs. The IDR 49,658,100,000 was diverted for Village Fund Cash Block Grants of the total village funds in 2020 of IDR. 121,979,533,000 which in detail can be seen in the following recapitulation (Figure 2).

The table shows that the number of Village Funds in 2020 accounted for IDR. 121,979,233,000 which was diverted to Village Fund Cash Block Grants accounting for IDR. 49,658,100,000 (40.71%). The Village Fund is used for members of the poor in 142 villages and 14 sub-districts, in particular, cash block grants is given to 13 subdistricts. The details of the receipts are Tanasitolo is a sub-district that received the highest cash block grantsfunds of IDR. 7,267,500,000 (14.64%), followed by Pitumpanua sub-district of IDR. 7,013,700,000 (14.12%), Majaleng sub-district of IDR. 5,606.700.000 (11.29%), Pammana sub-district of IDR. 5,339,700,000 (10.75%), Bola sub-district of IDR. 4,325.400.000 (8.71%), Penrang sub-district of IDR. 3,598 500,000 (7.25%), Sabbangparu sub-district of IDR. 3,394,800,000 (6.84%), Takkalalla sub-district of IDR. 3,151,500,000 (6.35%), Keera sub-district of IDR. 2,847,000,000 (5.37%), Sajoanging sub-district of Rp 2,367,000,000 (4.77%), Belawa sub-district of IDR. 2,076,000,000 (4.18%), Gilireng sub-district of IDR. 1,546,200,000 (3.11%), and the lowest is Maniangpajo sub-district of IDR. 1,124,100,000 (2.26%).

Cash block grants from village funds is given gradually to members of the poor in rural areas in 2020, accounted for IDR 600,000 per household at the beginning of the Covid-19 and received every 3 months, and in 2021 which is still in the process of changing the amount given to poor households IDR. 300,000 per month per poor household starting in January following the regulation of the Minister of Finance PMK No. 222 of 2020 regarding the management of village funds for the 2021 fiscal year, the amount of Village Fund Cash Block Grants is set at IDR. 300,000 for the first month to the twelfth month.

Cash Block Grants sourced from the Village Fund is a life safety net for the poor so that they can survive with their families amidst the Covid-19 pandemic which is full of uncertainty, has a broad impact on members of the poor community, and becomes a heavy burden that must be borne by members of the poor community. According to direct observations in the countryside in the Wajo regency, the impact of the Covid-19 is not only in terms of health but also in various other aspects of life, such as in terms of economy, education, and work, and other social aspects. In terms of economic, the majority of rural communities include members of the community who are classified as poor based on poverty criteria, whether classified as absolute poor, relative poor, structural poor, and cultural poor. Some rural communities working in the agricultural sector feel the burden of life where their agricultural products have limitations in marketing due to the limited opportunity to market their agricultural products due to Covid-19. In terms of education, people in rural areas, including the poor, are no longer able to access the internet due to their inability and limited funds to keep up with the development of education (e-learning), and even some members of the poor in rural areas have decided to temporarily discontinue their education. In terms of work, since the pandemic, there have been several layoffs at various companies which have an impact on unemployment. The implication is that more community members who experience employment terminations return to rural areas. This condition adds to the burden on people's lives in rural areas and this fact is also felt by the poor. Likewise in social terms, the regency government's policy to tighten health protocols also has an impact on the

social relations of poor community members in rural areas to strengthen friendship relations and share the fortune, which has been limited by health protocols that make them take care of each other and limit themselves. Traders in the informal sector or street vendors and at a macro level reduce economic growth and cause many community members who work in urban areas to lose their jobs, thereby potentially increasing the number of unemployed, and ultimately increasing the number of unemployed in urban areas, so they seek employment options to return to rural areas and communities. In rural areas with strong kinship ties, they are unable to resist even with limited economic conditions, so that quantitatively it cannot be denied that there are additional members of the poor in rural areas who need the attention of the Wajo Regency local government to overcome the socio-economic conditions of the poor. This is quite alarming, by following up on the central government's policy to provide cash block grants from village funds sourced from the state budget (Interview, March 6, 2021).

According to an informant from the village government apparatus in Takkalala sub-district, he stated that since the beginning of the Covid-19 outbreak, the village government apparatus as the power holder of village financial management have received instructions from the Regent to insert the issue in the income and expenditure budget. At least 35% of village funds are transferred to cash block grants that can be given to groups of poor families. The distribution and utilization of cash block grants, the village government adjust to Regent Regulation Number 48 of 2020 concerning technical guidelines and procedures for distributing village funds, as a basis for making priority policies to utilize and transfer village funds to cash block grants, prioritizing to beneficiary groups, although in terms of the beneficiary group's criteria, the village government officials are often faced with several obstacles, especially the entry of residents into our village who experienced layoffs in urban areas and not registered in the data of poor households but seeking for cash block grants, seek for basic food assistance, and other social assistance. To overcome, there is no other choice, they have to discuss with the Village Consultative Body again firmly using the criteria for receiving cash block grants as contained in the Regent's regulation and the Regulation of the Minister of Villages and Disadvantaged Regions to avoid social friction between the poor and the receiving community other social assistance from the central government (Interview, March 11 2021).

Cash block grants of village funds sourced from the state budget revenue due to the Covid-19 pandemic is the obligation of the central government, regional governments, sub-district governments, and village governments to help the poor in rural areas, especially in the Wajo Regency. An informant from a member of the Covid-19 task force in Wajo Regency stated that the pandemic is ravaging people's lives, both in the health, economic and other areas of social life in rural areas, where the government has to focus on dealing with the disease. There is no guarantee for free from the Covid-19, even the local government has instructed and urged community members to take the vaccine, but it is not guaranteed to be 100% safe and it is also always encouraged to obey health protocols. In principle, we agree that the cash block grants provided to the poor can at least temporarily help them meet their basic needs, on the other hand, we are also members of the COVID-19 task force, seeing the condition of the poor in rural areas

since the onset of COVID-19 is quite alarming. It is proposed that village funds during the pandemic if possible 35% cash block grants from village funds, but 60% of village funds are diverted to help poor households in rural areas, considering health costs included in the village income and expenditure budget (interview, 13 March 2021).

Similar to aforementioned, an informant member of a Non-Governmental Organization who observes poverty problems stated that with the Covid-19, the regional government issued a policy for handling it by following up on the policies of the Minister, Villages, and Underdeveloped Regions, the minister's instructions for state and ministerial regulations regarding village funds. Cash block grants taken from village funds is a policy that can ease the burden for poor households in rural areas, but cash block grants are considered insufficient to meet the basic needs of poor households. So complex is the problem of poverty in rural areas with various indicators such as malnutrition, uninhabitable houses, lack of access to health services, education, clean water, and sanitation. Poverty indicators all require funds, therefore we propose that the larger amount of village funds that are given to every village in the Wajo regency area be used as well as possible to help poor households, with the existence of a poverty indicator road, the costs of which are sourced from village funds are included in the village income and expenditure budget. Furthermore, it was stated that cash block grants from village funds sourced from the state expenditure budget were given directly to groups of poor or incapable families, not limited to 35% according to the regent's regulations, but needed to be added during the Covid-19 period, according to the needs of the poor in rural areas.

The cash block grants of village funds used can be seen from several dimensions: a) criteria for recipients of cash block grants, those who meet the following criteria: (a) do not receive assistance from other government's assistance (the Family Hope Program/Non-Cash Food Aid/Holder of a Pre-employment Card), (b) experiencing loss of livelihood/not having sufficient economic reserves to survive for the next three months, (c) having family members who are vulnerable to chronic/chronic illness with the results of the study showing that more respondents indicated that they appropriate to the recipient criteria for poor households (54%) and and the rest (46%) stated that poor and incapable families who received cash block grants from village funds were lacking and did not meet the established criteria, (b) data collection by village government on households affected by the pandemic indicated that more respondents (56.6%) stated that village government collect data on poor households who are entitled to receive cash block grants from village funds, as many as (43.2%) respondents stated that the village government was less active in conducting appropriate data, (c) fostering and monitoring data collection and distribution and the use of cash block grants showed that more respondents (56.6%) assessed that there was guidance and supervision of the distribution and use of cash block grants to poor households, and (43.3%) respondents stated that there was insufficient and no guidance and supervision of the distribution and utilization cash block grants from village funds, (d) Reporting and Social Accountability of Distribution and Utilization of cash block grants shows that more respondents (70%) assess that there is reporting and accountability of the village government on the distribution and use of cash block grants from village funds for poor

and underprivileged households due to the impact of the Covid-19, and the rest (30%) of respondents assessed that sometimes and never there was reporting and accountability for the distribution and use of cash block grants from village funds for poor and incapable households due to the impact of the Covid-19, (e) Community Complaints Channel on the Distribution and Utilization of cash block grants shows that more respondents (53.9%) stated that the village government, village consultative bodies, and the Covid-19 task force provided a place for complaints for poor and incapable households to convey their complaints, wishes, and desires regarding the distribution, utilization and distribution of cash block grants from village funds, and the rest (46.1%) stated that all institution provided a place to channel aspirations in same the form.

C.ACCEPTANCE RATE OF POOR AND INCAPABLE HOUSEHOLDS FOR CASH BLOCK GRANTS OF VILLAGE FUNDS

The impact of Covid-19 has caused rural communities, especially poor and incapable families, including those who have lost their livelihoods, to need government assistance, both from the central government and the regency government, especially in meeting their daily needs. The study indicates that the poor and incapable community assesses the existence of cash block grants that can help them. It can be seen that more respondents (81.9%) stating that the cash block grants are very helpful for poor and incapable households to meet their daily needs and the small rest (16.6%) stated that they do not help the needs of the poor and incapable.

According to interviews with several poor and incapable households who are considered representative of the group of poor households receiving cash block grants stated that since the Covid-19 outbreak, we have had a hard time bearing the burden of family life not only from health but also impact on activities, such economic and social. Recently, the cash block grants provided by the central government through the village government are very grateful, especially to meet daily basic needs with cash received of IDR 600,000 per family/month. It was further stated that if this pandemic is not over, we propose to the village government that the remaining village funds for village community development and empowerment activities be given to Village-owned Enterprises to be used in rotation for poor households so that they can help poor households to do business because the cash block grants are considered insufficient to at least ease the burden on poor households (Interview, 26 May 2020).

Based on the distribution of cash block grants from village funds which are said to have been helping the poor and incapable households, on the other hand, research shows that more respondents (81.9%) state that the cash block grants has enjoyed and equally distributed to poor and incapable households to meet their daily needs and the rest (17.9%) stated that they less enjoy or even did not enjoyed the unequal distribution of cash block grants.

Interviews with several poor households who received cash block grants, it was stated that the cash block grants distributed to poor and incapable households were distributed equally to those who were entitled to receive it according to the results of the agreement of stakeholders in the village and met the criteria that had been agreed upon by the village government, community leaders, Village Consultative Body, Community Police Officers (Babinkantibmas/Polri), Village

Supervisory NonCommissioned Officers (Babinsa/TNI) through village meetings, we feel the distribution is equal because according to the data available in the village government, all of them receive the cash block grants (Interview, 27 May 2020).

CONCLUSIONS

1) The usage and utilization of village funds during the Covid-19 accounted for IDR 121,974,533,000 (a hundred twenty-one billion nine hundred seventy-four million and five hundred thirty-three thousand rupiah) tend to be remain utilized in village development activities/infrastructure (45.09%), then the administration (0.00%),

Village Community Empowerment (1.80%), and Village Community Development (2.45%) and it is utilization is considered to be still less significant in poverty alleviation in the countryside.

2) Village funds sourced from state spending in accordance with the policy of the central government are followed up by Wajo district government policy through regent regulation number 48 of 2020 due to the impact of the covid-19 pandemic village funds are diverted to direct cash assistance in the form of cash amounting to IDR 49,658,100,000 billion (40.71%) of the total amount of village funds and given to poor families in 13 sub-districts amounting to IDR 600,000 per family each month that can be used to help poor and disadvantaged families in meeting the needs of daily life, it is felt the benefits for poor families in the countryside.

3) In the implementation of direct cash assistance village funds to help poor and poor families can be seen from several dimensions, namely: (a) in terms of criteria respondents assess (54%) according to the criteria for poor families receiving direct cash assistance and only (46%) stated that it does not comply with the criteria set by the government, (b) in terms of data collection of more respondents (56.6%) assessing always conducted data collection for poor families recipients of direct cash assistance ranging from RT, RW, and agreed in special village deliberations and only (43.2%) data collection is not accurate and there is still a lack of data updates that affect poor and poor families, (c) in terms of coaching and supervision as much as (56%) respondents assessed the always conducted coaching and supervision of the use of direct cash assistance village funds by village stakeholders and only (46.3%) respondents stated that no coaching and supervision was carried out, (d) in terms of reporting and accountability of more respondents (70%) assessing there is reporting and accountability of the village government on the distribution and utilization of direct cash assistance to poor and disadvantaged families due to the impact of the covid-19 pandemic, and only (30%) respondents assessed sometimes and never there was reporting, (e) in terms of the complaint channel of direct cash assistance Village fund for poor families and could not afford more respondents assessed providing a place in the village office for poor families who want to file a complaint by (53.9%) and did not provide (46.1%).

4) The impact of Covid-19 has caused rural communities, especially poor and incapable families, including those who have lost their livelihoods, to need government assistance, both from the central government and the regency government, especially in meeting their daily

needs. The study indicates that the poor and incapable community assesses the existence of cash block grants that can help them. It can be seen that more respondents (81.9%) stating that the cash block grants are very helpful for poor and incapable households to meet their daily needs and the small rest (16.6%) stated that they do not help the needs of the poor and incapable.

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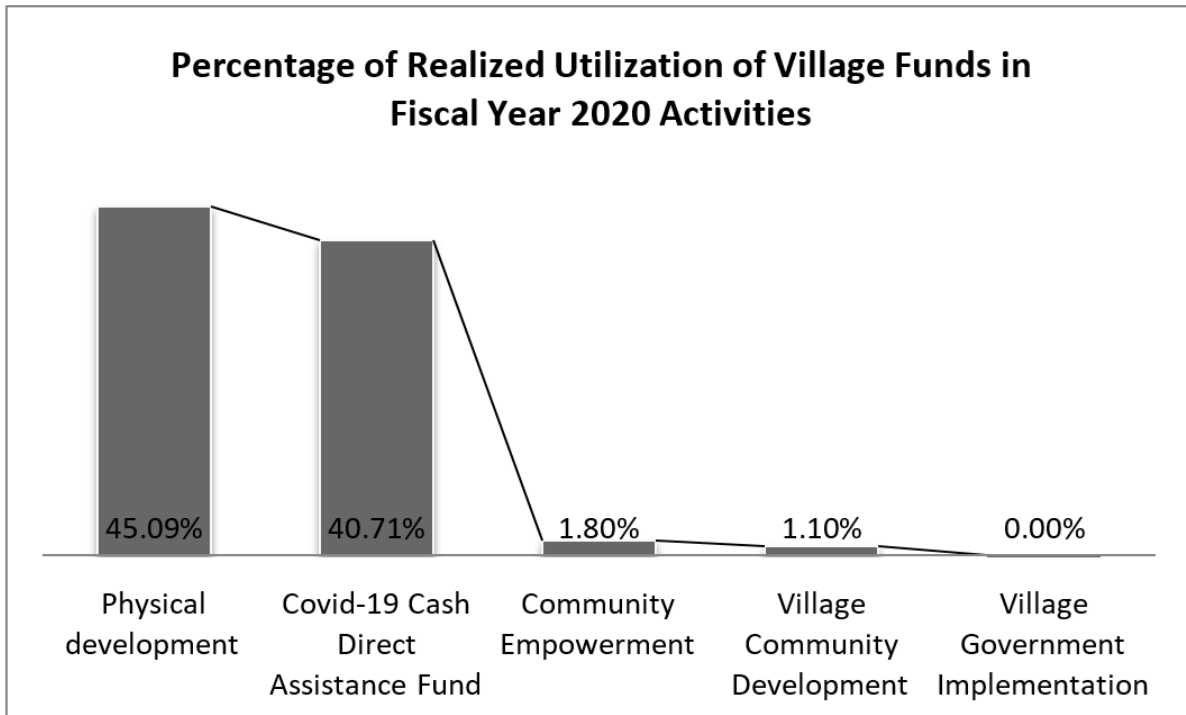


Figure 1

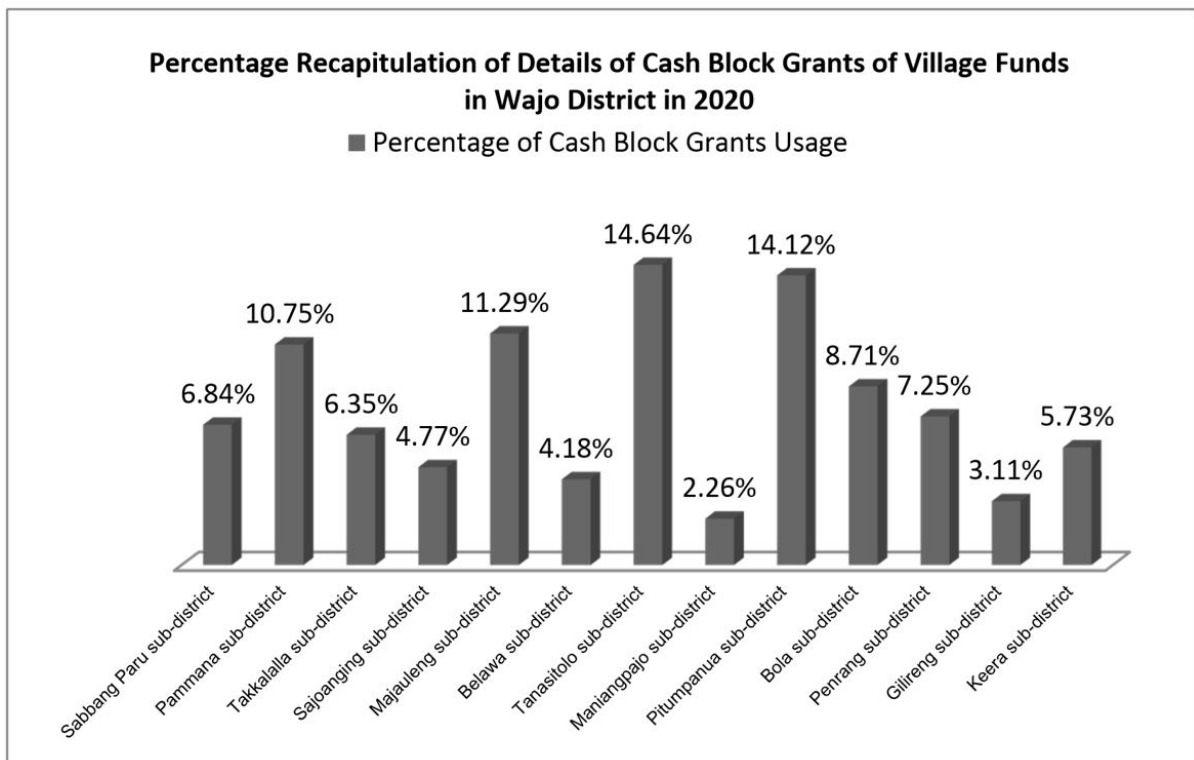


Figure 2.