



The Authority of the village Government in the Management of Village Funds during the Covid-19 Pandemic

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Abstract: The Covid-19 emergency condition requires a change in the priority of using village funds, which was originally to finance government administration, development implementation, community development, and community empowerment switch to village cash direct assistance activities. Mekarsari Village basically had several priorities before the arrival of the Covid-19 pandemic, one of which was the improvement of infrastructure such as roads and government agencies such as village offices due to the earthquake that hit Lombok Island in mid-2018. The purpose of this study is to examine socio-economic conditions in Mekarsari Village, then examine the authority of the Mekarsari Village Government in managing village funds in the Covid-19 pandemic era and how to optimize it, and examine a solution that the Mekarsari Village Government can do in managing village funds during the Covid-19 pandemic. In this study, the author applies the normative-empirical legal research method using a statutory, conceptual, and sociological approach. The results of the study indicate that the very broad function of the village government is the foundation for the sustainability of effective village government in carrying out local policies, especially in dealing with the Covid-19 pandemic. Then the Mekarsari Village Government has also established a village fund program to support village development so that they are able to optimally manage human and natural resources in order to alleviate new poverty due to the Covid-19 pandemic.

Keywords: Covid-19 Pandemic; Mekarsari Village; Poverty Alleviation; Village Fund Management

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A. Introduction

Indonesia with a vast archipelagic country makes the Central Government delegate several powers to the Regional Government. This delegation of authority is commonly known as regional autonomy.¹ Regional autonomy is aimed at making the government effective and efficient in carrying out government activities, development and services to the people.² In regional autonomy, it is stated that the village is the spearhead of an important object related to development in Indonesia.³ The village is a benchmark for the success or failure of the implementation of a country's development.⁴ The Village Government has its own duties and authorities as regulated by Law Number 6 of 2014 concerning Villages (Village Law) and Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages (Government Regulation Number 43 of 2014).

Since the independence of the Republic of Indonesia until now, the village is only seen as "the smallest part of the territory of the country". But actually, the village is a vital part that cannot be separated in the hierarchical structure of the state.⁵ So that the existence of the village as the smallest community unit has the autonomous right to manage its territory with its characteristics, which is in line with the principle of regional autonomy.⁶

The village authority in the Village Law is contained in Articles 18 to 22. The village authorities cover the areas of village administration, implementation of village development, village community development, and village community empowerment based on community initiatives, origin rights, and village customs. Village development as intended plays an important role because it is an inseparable part of regional and national

¹ Hasman Husin Sulumin, "Pertanggungjawaban Penggunaan Alokasi Dana Desa pada Pemerintahan Desa di Kabupaten Donggala," *E-Jurnal Katalogis* 3, No. 1 (2015): 43, <http://jurnal.untad.ac.id/jurnal/index.php/Katalogis/article/view/4246/3161>.

² Ika Asmawati, Prayitno Basuki, and Ahmad Riva'i, "Kinerja Pemerintah Desa dalam Pengelolaan Dana Desa (Studi Pada Desa Dore Kecamatan Palibelo Kabupaten Bima)," *E-Jurnal Akuntansi* 25, No. 3 (2018): 2380, <https://doi.org/10.24843/eja.2018.v25.i03.p28>.

³ Edy Supriadi, "Pertanggungjawaban Kepala Desa dalam Pengelolaan Keuangan Desa Berdasarkan Undang-Undang Nomor 6 Tahun 2014 tentang Desa," *Jurnal IUS: Kajian Hukum Dan Keadilan* 3, No. 8 (2015): 332.

⁴ Ainun Azhari and Dwi Suhartini, "Efektivitas Dana Desa untuk BLT sebagai Bentuk Kesejahteraan Masyarakat di Masa Pandemi Covid-19," *Jurnal Proaksi* 8, No. 2 (2021): 354.

⁵ Etty Susmilawaty Manik, "Pengelolaan Keuangan Desa Ditinjau dari Undang-Undang Desa Menuju Masyarakat yang Mandiri," *Jurnal Officium Notarium* 1, No. 1 (2021): 489, <https://doi.org/10.20885/jon.vol1.iss1.art19>.

⁶ Hendri Koeswara, "Kesiapan Pemerintah Desa dalam Pengelolaan Keuangan Desa," *Jurnal Administrasi dan Kebijakan Publik* 4, No. 1 (2019): 1.

development.⁷ As for being able to carry out the task of carrying out village government, each village government is equipped with supporting facilities and infrastructure, including the completeness of the organizational structure in which there are village government officials with tasks and functions inherent in each existing organizational structure.⁸

In 2020, the government allocates village funds to each village an average of IDR 960.59 million.⁹ Then for 2022, the government set a special budget for village funds of IDR 68 trillion which was distributed to 74 thousand villages throughout Indonesia.¹⁰ Based on Government Regulation of the Republic of Indonesia Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget, village funds are funds that are originated from the State Revenue and Expenditure Budget which are channeled directly to the Village Government through regional accounts that have been determined for the needs of the village government, especially community development and empowerment. The allocation of village funds is calculated based on the number of villages in each district or city and the average Village Fund for each province. The provision of village funds is one of the aims of alleviating development gaps between villages, improving public services, advancing the village economy, alleviating poverty, and strengthening the village community itself as the subject or actor of village development.¹¹

Then in the Village Law it is also explained that the Village Fund has the objectives of increasing community welfare, reducing poverty levels, equitable development and strengthening rural communities as the main subject of state development.¹² In the distribution of village funds, it has been

⁷ Herman, "Tingkat Partisipasi Masyarakat dalam Perencanaan Pembangunan Desa Ulidang Kecamatan Tammerodo Kabupaten Majene," *GROWTH Jurnal Ilmiah Ekonomi Pembangunan* 1, No. 1 (2019): 75.

⁸ Giofani Inge Aria H., "Akuntabilitas Pengelolaan Dana Desa (Studi Kasus di Desa Air Mandidi Kecamatan Teluk Kimi Kabupaten Nabire Provinsi Papua)," *Skripsi*, Program Studi Ilmu Akuntansi, Universitas Sanata Dharma Yogyakarta, Yogyakarta, 2019, p. 58.

⁹ Kementerian Keuangan RI, "Kebijakan Dana Desa 2020," <https://djpk.kemenkeu.go.id/wp-content/uploads/2020/11/Kebijakan-Dana-Desa-2020.pdf>, accessed on March 15, 2022.

¹⁰ Republika, "Mendes: Dana Desa 2022 Fokus Untuk BLT," https://m.republika.co.id/amp/r3zn5d428#aoh=16413041927940&csi=1&referrer=https%3A%2F%2Fwww.google.com&_tf=Dari%251%24, accessed on January 4, 2022.

¹¹ Dwi Retno Rahayu and Dani Sugiri, "Penyaluran dan Penggunaan Dana Desa dalam Masa Pandemi Covid-19," *Jurnal AKBIS*, (2015): 131, <http://jurnal.utu.ac.id/jakbis/article/view/3806>.

¹² Dedi Kusmana and Ismail, "Manfaat Alokasi Dana Desa Bagi Pembangunan dan Masyarakat Desa," *Jurnal Otonomi Keuangan Daerah* 6 No.1, No. Juni (2018): 81–100, <http://ejournal.ipdn.ac.id/JOKD/article/view/475>.

regulated in the Village Law, Government Regulation Number 8 of 2016 concerning Village Funds Sourced from the State Revenue and Expenditure Budget, Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Republic of Indonesia Number 13 of 2020 concerning Priority for Use of Village Funds in 2021, as well as Regulation of the Minister of Finance of the Republic of Indonesia Number 40/PMK.07/2020 concerning Amendments to Regulation of the Minister of Finance Number 205/PMK.07/ 2019 concerning Village Fund Management (PMK RI No. 40/PMK.07/2020). This regulation is very strict about the distribution of funds, collection and use of these funds.

During the Covid-19 pandemic, when many aspects of the life of the nation and state were affected, for example in the social, economic and political fields,¹³ and even village planning, and development are affected. This can be seen when there is a shift in the priority of using village funds which were originally to finance government administration, development implementation, community development, and community empowerment. as stipulated in the Village Law *jo* Government Regulation Number 43 of 2014 *jis* Government Regulation Number 8 of 2016 concerning Village Funds sourced from the State Revenue and Expenditure Budget, has shifted to overcoming the Covid-19 pandemic through village cash direct assistance activities.

Based on the reality, it absolutely causes many problems, especially in Mekarsari Village, Gunungsari District, West Lombok Regency, because considering that after the Lombok earthquake in mid-2018, there were still several development and welfare problems in the village, such as damaged buildings and infrastructure facilities that could not be budgeted for because they prioritized the prevention of Covid-19. It affects the planning that was originally set in the management of village finances, especially the management of village funds which are part of village financial management. So that the initial planning did not work as it should due to the Covid-19 pandemic.

In the results of previous research conducted by Sofianto in 2017 with the title "Contribution of Village Funds to Community Development and Empowerment in Kebumen and Pekalongan", it shows that the existence of these village funds greatly helps village establishment and development. For the economy, the existence of village funds makes accessibility open and increases efficiency. From a social point of view, it creates a spirit of

¹³ Fathul Hamdani and Ana Fauzia, "Legal Discourse: The Spirit of Democracy and Human Rights Post Simultaneous Regional Elections 2020 in the Covid-19 Pandemic Era," *Lex Scientia Law Review* 5, No. 1 (2021): 97–118, <https://doi.org/10.15294/lesrev.v5i1.45887>.

cooperation in development. Meanwhile, in terms of politics, there are more opportunities for the community to participate in creating democracy. However, in managing these village funds, there are not a few obstacles experienced by the Regional Government related to village apparatus resources. The villagers do not understand the procedures used in managing village funds so that they are still unable to accommodate the wishes of the village government and people there. In addition, there is a need for improvement in the supervision and implementation of village funds from Pekalongan and Kebumen Regencies in each District, so that, each District can provide supervision to the village government starting from the planning process to reporting village fund finances.

Meanwhile, another study that examined the management of village funds for community empowerment in Tetehosi Sorowi Village, East Lahewa District, North Nias Regency conducted by Hulu, Harahap, & Nasution, in 2018 explained that the management of village funds was still not transparent. This is evidenced by the distrust of the villagers to the village government, which only vertically reports the management of village funds to the subdistrict head and conducts “Musrebangdes” which is dominated by village officials. While the villagers are less actively participate in managing village funds, while village officials are more dominant in planning activities and implementing village fund programs. Physical community empowerment activities are used to build roads and waste, while non-physical community empowerment is used for official training of village officials and PKK (Family Welfare Empowerment) activities. There are several supporting factors in managing village funds in Tetehosi Sorowi Village, East Lahewa District, North Nias Regency, namely support from complete policies, socialization of village fund management which has been followed by village officials, and infrastructure that supports village fund management. While the inhibiting factors are resources and low villagers’ participation in the village fund program.

Based on the description above, the author intends to examine socio-economic conditions in Mekarsari Village, then examine the authority of the Mekarsari Village Government in managing village funds in the Covid-19 pandemic era and how to optimize it, as well as examine a solution that the Mekarsari Village government can do in managing village funds during the Covid-19 pandemic.

B. Method

This study applies socio-legal research methods using statutory, conceptual, and sociological approaches. In the statutory approach, the author uses related regulations such as the Village Law, Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Republic of Indonesia Number 13 of 2020 concerning Priority for Use of Village Funds in 2021, as well as Regulation of the Minister of Finance of the Republic of Indonesia Number 40/PMK.07/2020), and other related laws to examine the main problems in this research. Then on the conceptual approach, the author examines concepts related to government authority, the rights of villagers and indigenous peoples, the concept of welfare, and the legal concepts behind the publication of government policies. As for the sociological approach, the author conducts research studies in the field directly, namely obtaining primary data sources using interview and observation technique.

C. Result and Discussion

1. Socio-Economic Conditions in Mekarsari Village

Mekarsari Village is one of the villages in the Gunungsari District, West Lombok Regency, West Nusa Tenggara, with an area of 5002 ha. Geographically, Mekarsari village is located at 115.46 - 116.20 East Longitude and 8.25-8 South Latitude, with regional boundaries as follows:¹⁴

- a. North side: Protected Forest
- b. South: Penimbung Village and Mambalan Village
- c. To the West: Jeringo Village and Gelangsar Village
- d. To the East: Penimbung Village and Bukit Tinggi Village

Administratively, Mekarsari Village consists of 7 hamlets including Lilir Hamlet, Gertok Hamlet, Lingkoq Waru Hamlet, Malaka Hamlet, Erat Mate Hamlet, West Ranjok Hamlet, East Ranjok Hamlet, and Mekarsari Village as the center of village administration. Mekarsari Village belongs to an area with a tropical climate, with seasons, namely dry season (April-September) and rainy season (October-March) with an average air temperature ranging from 21.03 C° - 32.78 C°, where the maximum temperature occurred in October and November with a temperature of 33.8 C°, and the lowest temperature reached 17 C°. Mekarsari Village is located at an altitude of 0-

¹⁴ Village Website, "Gambaran Umum Kondisi Desa Mekarsari", <https://5201092012.website.desa.id/about-us>, accessed on January 5, 2022.

250 meters above sea level. The land use in Mekarsari Village is categorized into rice fields, not rice fields, and non-agricultural land.¹⁵

The presence of Covid-19 has caused greater casualties and material losses, so that it has implications for social, economic, and community welfare aspects.¹⁶ In Mekarsari Village, until now there has been no recorded community that has tested positive for Covid-19.¹⁷ The condition of Mekarsari Village, which is still free from Covid-19, cannot be separated from the approach taken by the Mekarsari Village Government, namely by using a socio-cultural approach to the community in carrying out health protocols. This socio-cultural approach itself is a model approach that emphasizes the social and cultural values inherent and developing in a society such as the social order system, as well as the religious system.¹⁸ In this case, the Mekarsari Village Government always coordinates and cooperates with traditional and religious leaders to participate as health agents in campaigning for the importance of implementing health protocols.

Although there are no positive cases of Covid-19 in Mekarsari Village, the impact of the Covid-19 pandemic has caused many other problems, such as economic aspects and community welfare, as evidenced by the large number of people who have lost their jobs. The impact of the Covid-19 pandemic on the livelihoods of the villagers in Mekarsari Village is very much felt, because almost 30% of the villagers there depends on the construction labor sector for their livelihood, while during the Covid-19 pandemic, many of the business sectors were postponed or stopped.¹⁹

In addition, the Covid-19 pandemic has affected development planning in Mekarsari Village, which was originally intended to repair facilities and infrastructure in Mekarsari Village, such as the village office which collapsed due to the earthquake at the end of 2018, as well as repairing road infrastructure. along the Mekarsari Village which is still very worrying.

¹⁵ *Ibid.*

¹⁶ Rusdianto et al., "Diskursus Hukum: Analisis Tanggung Jawab Negara dalam Menanggulangi Peningkatan Kasus Covid-19 melalui Penerapan Karantina Wilayah/Lockdown," *Indonesia Berdaya* 3, No. 1 (2022): 53, <https://doi.org/10.47679/ib.2022162>.

¹⁷ Interview with Akhmadun (Secretary of Mekarsari Village), on March 16, 2022 in Mekarsari Office.

¹⁸ Ana Fauzia and Fathul Hamdani, "Pendekatan Socio-Cultural dalam Pelaksanaan Vaksinasi Covid-19 di Indonesia," *Seminar Nasional Hukum Universitas Negeri Semarang* 7, No. 1 (2021): 330, <https://proceeding.unnes.ac.id/index.php/snh/article/view/709>.

¹⁹ Interview with Jumnah Arrasyid (Head of Welfare Section), on January 5, 2022 in Mekarsari Office.



FIGURE 1 The condition of the Mekarsari Village Office which is still affiliated with the Village Health Post (Poskesdes) due to the Lombok earthquake in 2018
Source: Personal Doc

Currently, the condition of the Mekarsari Village Office can be said to be far from feasible, because the building which is the center of the Mekarsari Village government is still riding at the Village Health Post in Mekarsari. Of course, this condition has the potential to disturb the people who are being treated at the Village Health Post, because between one room to another is very close. So that the impact on the process of administrative services and public services for the people of Mekarsari Village also cannot be carried out freely.



FIGURE 2 Road conditions along Dusun Erat Mate
Source: Personal Doc

Then regarding the road infrastructure in Mekarsari Village, which there are almost 70% are in an unpaved condition and on average in a badly damaged condition,²⁰ As a result, the roads in Mekarsari Village can only be passed by two-wheeled vehicles. The condition of the road infrastructure which is still heavily damaged and the existence of a village office that is still riding at the Village Health Post made the Mekarsari Village Government initially prepare a focused plan for the implementation of village development in the infrastructure and village facilities. However, the existence of the Covid-19 pandemic has finally had an impact on village development planning that had previously been announced, so that the development priority had to shift to overcoming the Covid-19 pandemic.

As for the education sector, the impact has also occurred in other regions throughout Indonesia, such as the change in the direct learning system to online learning. In Mekarsari Village, the obstacles and challenges to implementing an online learning system are very pronounced, because many students from elementary school to junior high school have limitations in using technology, such as cellphones. This condition is certainly caused by several factors, such as many students and parents who do not have cellphones or the difficulty of accessing signals. So with these conditions the teachers then implement the learning system by visiting several places close to the students' homes to then carry out the teaching and learning process, which of course by implementing health protocols.²¹

However, the application of the learning system that is spread over several points is also not free from challenges. Of course, this is due to inadequate road conditions, so the teachers have to try hard to get to the place of learning. Under normal conditions before the Covid-19 pandemic, elementary school to high school students on average traveled a distance of approximately 2-3 Km from home to school on foot, and only a few students already had vehicles or were delivered by their parents.²²

²⁰ Observations, in 5 hamlets in Mekarsari Village, except for Lilir Hamlet and Lingkoq Waru Hamlet which have been touched by asphalt, were carried out on January 3, 2022.

²¹ The place that is used as an area to carry out the teaching and learning process has been determined at several points, such as a prayer room, the house of the neighborhood unit, the house of the hamlet head, or even at the house of one of the students. Then the division is made for students, for example, with a distance of 0-1 km from home to the learning point (eg, a prayer room), then students with a distance of 0-1 km carry out learning in a predetermined place.

²² Interview with Munawar (Teacher of SDN 2 Mekarsari), January 6, 2022 at the residence in question.

2. Mekarsari Village Government Authority in the Management of Village Funds in the Covid-19 Pandemic Era and its Optimization Form

In the perspective of the welfare state as a modern state concept, the government is actually given greater power to act in realizing welfare for its people.²³ The purpose of giving this power is solely to promote and achieve the fulfillment of human rights.²⁴ The power as intended is then legitimized in the provisions of laws and regulations so that it can be carried out optimally in order to accommodate the needs of the citizen.²⁵

In the village level, the Village Law basically gives greater authority to the village government to plan, budget, and implement village finances in the context of village development and create social welfare.²⁶ Article 72 paragraphs (1) and (2) of the Village Law state that one of the sources of village income comes from the State Revenue and Expenditure Budget allocation by making village-based programs more effective and equitable. Furthermore, the explanation of the article states that the Village Fund allocated from the State Revenue and Expenditure Budget is 10% of and excluding transfer funds to the regions (on top) and carried out in stages. So it can be said that the village government has been given the authority and adequate sources of funds in order to manage its potential in order to improve the economy and welfare of its people.²⁷

Then the Village Law mandates that the purpose of village development is to improve the welfare of the villagers and the quality of human life as well as poverty alleviation through fulfilling basic needs, developing village facilities and infrastructure, developing local economic potential, and

²³ Ana Fauzia and Fathul Hamdani, "Sanksi Penundaan atau Penghentian Jaminan Sosial pada Masa Pandemi Covid-19," *Jurnal Kajian Pembaruan Hukum* 1, No. 2 (2021): 135, <https://doi.org/10.19184/jkph.v1i2.24452>.

²⁴ Haqidah K Dauri, "Bentuk Tanggungjawab Negara Menghadapi Covid-19 Dalam Persepektif Otonomi Daerah (Telaah Peraturan Pemerintah Nomor 21 Tahun 2020 Tentang Pembatasan Sosial Berskala Besar)," *SUPREMASI: Jurnal Pemikiran, Penelitian Ilmu-Ilmu Sosial, Hukum dan Pengajarannya* 15, No. 2 (2020): 95, <https://doi.org/10.26858/supremasi.v15i2.13959>.

²⁵ Ana Fauzia, Fathul Hamdani, and Deva Octavia, "The Revitalization of the Indonesian Legal System in the Order of Realizing the Ideal State Law," *Progressive Law Review* 3, No. 01 (2021): 16, <https://doi.org/10.36448/plr.v3i01.46>.

²⁶ Patrice Varano Musung, Joorie Ruru, and Yohanis Very Londa, "Kewenangan Penyelenggaraan Pemerintah Desa (Studi di Desa Kembes Satu Kecamatan Tombulu Kabupaten Minahasa)," *Administrasi Publik* 4, No. 63 (2014): 79.

²⁷ Puji Astuti, Rochmi Widayanti, and Ratna Damayanti, "Tranparansi dan Akuntabilitas Pengelolaan Dana Desa dalam Pencapaian Good Governance: Studi Kasus Desa Cepogo, Kabupaten Boyolali," *Jurnal Maksipreneur: Manajemen, Koperasi, Dan Entrepreneurship* 10, No. 2 (2021): 165, <https://doi.org/10.30588/jmp.v10i2.628>.

utilizing natural resources and the environment in a sustainable manner.²⁸ What is meant by sustainable is Village development to meet current needs without compromising the fulfillment of the needs of future generations of Villages.

Prior to the arrival of the Covid-19 pandemic, the allocation of village funds in Mekarsari Village was divided into 4 (four), including:²⁹

a. Government Sector

In the field of government, the budget is intended for Siltap Administration of Government Administration, village office operations, preparation and reporting, and village development planning. Where for this sector, village funds spend around 14%.

b. Development Sector

In the development sector, the budget is intended for non-physical development in the fields of non-formal education, early childhood education, and health such as integrated service post. This sector spends about 24% of the village fund budget.

c. Founding Sector

Village fund budgeting for the field of development includes security such as people protection (Linmas), youth and sports, development of village institutions such as Family Welfare Empowerment and Community Empowerment Institutions. The total village fund budget spent on this sector is around 6%.

d. Empowerment Sector

Village fund budgeting for the field of empowerment is intended for assistance to the community such as assistance from the Trigona group. This sector spends about 4% of the village fund budget.

As stated by Akhmadun as the Secretary of Mekarsari Village, the new village fund budget has been allocated around 48% for the four sectors above. However, when the Covid-19 pandemic hit, a lot of the remaining village funds were allocated to the Disaster Management, Emergency and Village Urgent Sector, which was around 50%.³⁰

²⁸ I Putu Eva Ardiana and I Ketut Tjukup, "Kajian Yuridis Prioritas Penggunaan Dana Desa dalam Kaitannya dengan Otonomi Desa Berdasarkan Undang-Undang Nomor 6 Tahun 2014 tentang Desa," *Kertha Negara : Journal Ilmu Hukum* 6, No. 02 (2018): 13.

²⁹ Interview with Nasrudin (Head of Mekarsari Village), March 16, 2022 at the Mekarsari Village Office.

³⁰ Interview with Akhmadun (Secretary of Mekarsari Village), on March 16, 2022 in Mekarsari Office.

As for the Covid-19 pandemic, to operationalize village development goals, the use of Village Funds is prioritized³¹ for the handling of Covid-19. As mandated by Article 2 paragraph (1) letter i of Government Regulation in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Covid-19 Pandemic and/or in Facing Threats That Endanger the National Economy and/or Financial System Stability, that the use of village funds is prioritized, among others for direct cash assistance and activities to handle the Covid-19 pandemic.

In Mekarsari Village, activities are focused on Covid-19 Responsive Villages, Village Cash Intensive Work, and Direct Village Fund Cash Assistance. Furthermore, to strengthen the adaptation of new habits and economic recovery in the Village, the use of the 2021 Village Fund will also focus on financing Covid-19 Safe Villages and Village Cash Intensive Work (PKTD) for village economic empowerment through village-owned enterprises. In addition, the use of the 2021 Village Fund is also directed at social safety nets, Covid-19 Safe Villages and national economic recovery which includes national strategic sectors.³² It can be seen that the operational focus of using village funds is to overcome the Covid-19 pandemic, so it is important for the village government to optimize the existing village funds.

The importance of optimizing the management of village funds during the Covid-19 pandemic is because the Village is the smallest government organization but is the leading unit in service to the community and a strategic part for the success of all development programs. Therefore, efforts to strengthen villages (Village Government and Community Institutions) are a step to accelerate the realization of community welfare as the goal of regional autonomy.³³

In relation to the optimization of village funds, Government Regulation in Lieu of Law Number 1 of 2020 concerning Financial Policy for Handling and Spreading the 2019 Corona Virus Disease (Covid-19) Pandemic in Villages through the use of Village Funds, is used for Village Cash Direct Assistance³⁴ to the pauper in the

³¹ According to Article 1 number 14 of the Regulation of the Minister of Villages, Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 13 of 2020 concerning Priority for Use of Village Funds in 2021, Priority for Use of Village Funds is a choice of programs and/or activities that take precedence over other activities to be financed by Village Fund.

³² See the Attachment of the Regulation of the Minister of Villages, Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 13 of 2020 concerning Priority for Use of Village Funds in 2021, p. 16.

³³ Sri Mardiana et al., "Optimalisasi Anggaran Keuangan di Masa Pandemi pada Desa Cicalengka Kabupaten Pagedangan Tangerang," *Dedikasi PKM* 1, No. 3 (2020): 115, <https://doi.org/10.32493/dedikasipkm.v1i3.6765>.

³⁴ The allocation of village funds for direct cash assistance is in other regulations, such as Regulation of the Minister of Finance of the Republic of Indonesia Number 40/PMK.07/2020 concerning Amendments to Regulation of the Minister of Finance Number 205/PMK.07/2019 concerning Management of Village Funds in Article 32 also

Village, which was later adjusted in the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 13 of 2020 concerning Priority for Use of Village Funds in 2021.

In Article 6 paragraph (3) of the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 13 of 2020 concerning Priority for the Use of Village Funds in 2021 it is stated that, "The use of village funds for adaptation of new village habits as referred to in Article 5 paragraph (2) letter c is prioritized for the achievement of Village SDGs: a. Realizing a healthy and prosperous village through a Covid-19 Safe Village; and b. Realizing a village without poverty through village cash direct assistance³⁵".

In relation to realize Article 6 paragraph (3) of the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 13 of 2020 concerning the Priority of Use of Village Funds in 2021, especially in point b, the allocation of village funds for Direct Cash Assistance in Villages Mekarsari in 2020 as many as 246 people, then in 2021 as many as 183 people, and each group of beneficiaries as much as Rp. 300.000,- each month.³⁶ In its implementation, this program in terms of effectiveness has shown that this program specifically for the pauper is considered very beneficial for them. In addition, according to the narrative of the Head of Erat Mate Hamlet, Malaka Hamlet Head, West Ranjok Hamlet Head, and East Ranjok Hamlet Head that other effectiveness related to the timely distribution of funds, the accuracy in determining the choice of the pauper to receive direct cash assistance is in accordance with the procedures and was right on target.

The determination of the list of recipients of the Village Cash Direct Assistance is carried out through verification and validation activities of the Village Cash Direct Assistance located at the Mekarsari Village Office while still carrying out the health protocols that have been set. The first step taken by the Mekarsari Village Government was to classify poor families as recipients of the Family Hope Program, Non-Cash Food Assistance, Regional Non-Cash Food Assistance, and Ministry of Social Direct Cash Assistance.

explains that the use of village funds due to the impact of the Covid-19 pandemic is prioritized for Direct Cash Assistance as a form of improving community welfare to overcome the economic impact of the Covid-19 pandemic.

³⁵ In Article 1 number 30 of the Regulation of the Minister of Finance of the Republic of Indonesia Number 40/PMK.07/2020 concerning Amendments to the Regulation of the Minister of Finance Number 205/PMK.07/2019 concerning Village Fund Management, it is stated that village cash direct assistance is the provision of cash to poor families or poor people in the Village which are sourced from the Village Fund to reduce the economic impact due to the Corona Virus Disease 2019 (Covid-19) pandemic.

³⁶ Interview with Nasrudin (Head of Mekarsari Village), January 7, 2022 at the Mekarsari Village Office.

Then proceed with the verification and validation process, which is deemed worthy of receiving Direct Cash Assistance from this Village Fund.³⁷

In addition to dealing with the Covid-19 pandemic, village funds can also basically be allocated to finance activities that are not included in the priority use of Village Funds. This is regulated in Article 34 of the Regulation of the Minister of Finance of the Republic of Indonesia Number 40/PMK.07/2020 concerning Amendments to the Regulation of the Minister of Finance Number 205/PMK.07/2019 concerning Village Fund Management, which explains that Village Funds can be used to finance activities that are not included in the Village Fund in the priority of using the Village Fund after obtaining the approval of the regent/mayor. In giving approval, the regent/mayor ensures that the allocation of Village Funds for priority activities has been fulfilled and/or development and community empowerment activities have been fulfilled. The approval of the regent/mayor is given at the time of evaluating the draft Village Regulation regarding the Village Revenue and Expenditure Budget.

However, the existence of the above provisions turned out to be poorly understood by the village apparatus in Mekarsari Village, both related to the submission process and programs that can be launched in accordance with Article 34 of the Regulation of the Minister of Finance of the Republic of Indonesia Number 40/PMK.07/2020 concerning Amendments to Ministerial Regulations Finance Number 205/PMK.07/2019 concerning Village Fund Management. As a result, other sectors are not programmed and only focused on handling the Covid-19 pandemic.

Prior to the Covid-19 pandemic, the village development goals mandated by the Village Law were prioritized to realize 8 (eight) Village typologies and 18 (eighteen) Village SDGs goals, including:³⁸

- a. Rural with no poverty and hunger
 - 1) SDGs Village 1: Villages with no poverty; and
 - 2) SDGs Village 2: Village with no hunger
- b. Rural with economic grows evenly
 - 1) SDGs Village 8: Village economic growth is evenly distributed;
 - 2) SDGs Village 9: Village infrastructure and innovation as needed;
 - 3) SDGs Village 10: villages without inequality; and
 - 4) SDGs Village 12: consumption and production Villages are environmentally conscious.

³⁷ Interview with Nasrudin (Head of Mekarsari Village), January 7, 2022 at the Mekarsari Village Office.

³⁸ See Attachment to Regulation of the Minister of Villages, Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 13 of 2020 concerning Priority for Use of Village Funds in 2021, pp. 18-19.

- c. Rural with health-care
 - 1) SDGs Village 3: Healthy and prosperous villages;
 - 2) SDGs Village 6: Villages with clean water and sanitation; dan
 - 3) SDGs Village 11: Village settlement areas are safe and comfortable.
- d. Rural care environmenet
 - 1) SDGs Village 7: Villages with clean and renewable energy;
 - 2) SDGs Village 13: Climate change responsive villages;
 - 3) SDGs Village 14: Villages care about the marine; and
 - 4) SDGs Village 15: Villages care about the terrestrial environment.
- e. Rural care education → SDGs Village 4: education quality village.
- f. Rural with female-friendly → SDGs Village 5: Rural women's involvement.
- g. Rural networking → SDGs Village 17: a partnership for the development of the village.
- h. Rural with culture-responsive
 - SDGs Village 16: Villages of peace and justice; and
 - SDGs Village 18: Dynamic village institutions and adaptive village culture.

Regarding to achieve the Village SDGs as referred above in the Covid-19 Pandemic situation and conditions, which are absolutely not easy, therefore, the authority of the village government in the allocation of the 2021 Village Fund is prioritized to finance activities that support the achievement of 10 (ten) Village SDGs related to national economic recovery activities, national priority programs, and adaptation of new village habits. The 10 (ten) SGD of the village are:³⁹

- a. Village without poverty;
- b. A village without hunger;
- c. Healthy and prosperous village;
- d. The involvement of women;
- e. Clean and renewable energy village;
- f. Village economic growth is evenly distributed;
- g. Consumption and production of environmentally conscious Villages;
- h. Village of peace and justice;
- i. Partnership for Village development; and
- j. Dynamic village institutions and adaptive village culture.

In an effort to support the realization of the 10 (ten) Village SDGs above, specifically related to economic growth and villages without poverty, the Mekarsari Village Government has launched the establishment of Village-

³⁹ *Ibid.*, p. 19.

Owned Enterprises (BUMDes), as well as the development of productive economic enterprises in the fields of agriculture, plantations and animal husbandry which are focused on establishing and development of Village and/or rural superior products. The establishment of this Village-Owned Enterprise is a very important thing to do if Mekarsari Village does not want to be left behind from other villages, because until now Mekarsari Village does not yet have a Village-Owned Enterprise. In addition, the Village Law has actually provided the widest opportunity for villages to develop the local village economy, namely through Village-Owned Enterprises.⁴⁰ Through the Village-Owned Enterprises as a form of local village economic development, it can have a positive impact on the economy of rural communities in Mekarsari Village, such as the opening of new job opportunities that are able to absorb labor so as to reduce unemployment and be able to generate original income for the village (PADes) which can then be used to carry out village development itself and new poverty alleviation due to the Covid-19 pandemic.

There are several sectors in Mekarsari Village that the author highlights are related to development of productive economic enterprises in the fields of plantations, agriculture, to livestock. For example, in the plantation sector, one of the existing flagships is the production of palm sugar, and other plantation products such as durian, coffee, coconut, to bananas.

TABLE 1. The Amount of Plantation, Agricultural and Livestock Commodities in Mekarsari Village

No.	Description	Potency
1.	Plantation	
	a. Coconut	a. 30 ha
	b. Coffee	b. 27 ha
	c. Durian	c. 10 ha
	d. Aren	d. 67 ha
	e. Cacao	e. 3 ha
	f. Melinjo	f. 6 ha
	g. Mango	g. 15 ha
	h. Rambutan	h. 6 ha
	i. Banana	i. 25 ha
	j. Jackfruit	j. 20 ha
	k. Etc	k. 10 ha
2.	Agriculture	
	a. Paddy	a. 32 ha
	b. Peanuts	b. 4 ha
	c. Cassava	c. 9 ha
	d. Sweet potato	d. 4 ha
3.	Farm	
	1) Free-range chicken	a. 1.300 tails

⁴⁰ Bahari Wahyu Utomo and Siti Maimunah Purnamasari, "Potret Badan Usaha Milik Desa (BUMDes) sebagai Pilar Pengembangan Ekonomi Lokal Desa," *Prosiding Seminar Nasional* 1, No. 1 (2021): 72, <http://conference.um.ac.id/index.php/esp/article/view/628>.

2) Duck	b. 20 tails
3) Cow	c. 409 tails
4) Buffalo	d. 1 tails
5) Pig	e. 30 tails

Source: <https://5201092012.website.desa.id/potensi/read/potensi-desa-mekarsari-5201092012/0>, accessed on January 9, 2022.

However, several problems that hinder the optimization of the three sectors are the lack of quality human resources, especially in the production or processing sector to marketing, so support from the village government is very much needed. As stated by Nasrudin as the Head of Mekarsari Village, if the Village Owned Enterprises have been formed, it is very important to conduct training related to how to process agricultural products such as coconut, durian, coffee, sweet potatoes, and others so that they have more selling value which then can improve the rural economy.

As for the management of Village-Owned Enterprises, it will be necessary to have a monitoring initiative carried out by the community in order to assist the village government in the process of carrying out work programs in the village.⁴¹ Supervision from the people is very much needed, considering that Village-Owned Enterprises will function as a pillar of the nation's independence as well as an institution that accommodates community economic activities that develop according to village characteristics in order to improve the welfare of rural communities.

3. Solutions that Mekarsari Village Government Can Do in Managing Village Funds During the Covid-19 Pandemic

Village governments in general must carry out their responsibilities properly and openly⁴², and are required to have adequate capabilities in carrying out their duties.⁴³ Accountability, professionalism, and other principles in good governance can be a reference for village governments in

⁴¹ Verenditha Septiana Baruti, Very Y. Londa, and Novie R A Palar, "Pengawasan Masyarakat pada Pengelolaan Badan Usaha Milik Desa di Desa Gosoma Kecamatan Tobelo Kabupaten Halmahera Utara," *Administrasi Publik* VIII, No. 115 (2022): 62.

⁴² Agusdiwana Suarni, et al., "Edukasi Pemulihan Ekonomi Rumah Tangga dari Dampak Pandemi Covid-19 pada Disabilitas Desa Lamanda Kabupaten Bulukumba Sulawesi Selatan," *JTCSA Adpertisi* 1, No. 1 (2020): 2, <http://jurnal.adpertisi.or.id/index.php/JTCSA/article/download/56/39>.

⁴³ Yunianingrum and Lala M Kolopaking, "Kemampuan Aparat Pemerintah Desa dan Efektivitas Pengelolaan Keuangan Desa," *Jurnal Sains Komunikasi dan Pengembangan Masyarakat [JSKPM]* 2, No. 4 (2018): 499, <https://doi.org/10.29244/jskpm.2.4.495-508>.

carrying out their duties.⁴⁴ In addition to carrying out its structural functions, village government is also expected to carry out its social functions. Because the village government is the closest institution in the people.⁴⁵

As for the results of the explanation in the previous sub-discussion, it can be concluded that there has been a shift in development planning due to the Covid-19 pandemic. This of course demands a reformulation of existing development plans, namely by prioritizing as determined in the provisions of laws and regulations that are adapted to the needs of mitigating the Covid-19 pandemic. Therefore, in managing the Village Fund in Mekarsari Village, Gunungsari District, West Lombok Regency, the theory used to dissect the problems in this research is the theory of Policy Implementation according to George C. Edward⁴⁶. There are four indicators used to measure the success of the implementation of public policies, namely communication, bureaucratic structure, resources, and disposition.

First, communication is an element that contributes greatly to the succession of leadership in implementing a program. Based on the research that has been done, as for the results of the analysis on the ability to manage Village Funds those are managed by the Mekarsari Village government which refers to four indicators, especially communication indicators. Communication indicators in this study are measured by how the communication that exists between the village government and the Community Empowerment Service, village assistants, sub-districts, as well as communication between the village government and the villagers.

Based on the results of the study, the author found that there were still deficiencies in the distribution of communication from the Regency to the Village and from the District to the Village. Due to the many levels of bureaucracy, sometimes in the process there is a wrong delivery so that the goals and objectives of the policy are not conveyed at the village level. In addition, socialization was also carried out through billboards containing the Village Revenue and Expenditure Budget for that year which was posted at the Village office. However, according to the researcher's observations, not all of the people knew about the billboards, because the villagers were also less

⁴⁴ Heru Rochmansjah, "Efektifitas Dampak Alokasi Dana Desa dalam Program Pemulihan Ekonomi Masyarakat (Studi Kasus Desa Citali Kecamatan Pamulihan Kabupaten Sumedang)," *Jurnal Education and Development* 9, No. 3 (2021): 547–52, <http://journal.ipts.ac.id/index.php/ED/article/view/2981>.

⁴⁵ Diyan Suliswati and Fahrur Razi, "Kebijakan Pemerintah Desa Lowayu Kecamatan Dukun Kabupaten Gresik dalam Rekonstruksi Ekonomi Pasca Pandemi Covid-19," *Prosiding Penelitian dan Pengabdian Kepada Masyarakat* 7, No. 2 (2020): 355, <https://doi.org/10.24198/jppm.v7i2.28977>.

⁴⁶ Soenarko, H, *Pengertian Pokok Untuk Memahami dan Analisa Kebijakanaksanaan Pemerintah*, Surabaya: Airlangga University Press, 2003, p. 12

attentive in reading the billboards, so they did not know the budget for the funds in the village.

Clarity is the clarity of orders and communications in policy implementation. Policies must be conveyed clearly so that implementers, targets, and interested parties know about the aims and objectives of the policy. In this case the researcher found a problem, namely the information provided by the parties above the village, namely in this case the District, PMD Service, and the Inspectorate as an institution that has the task of coordinating with the village is still unclear. It causes the confusion of officials regarding what programs they should make in the village from this Village Fund.

To deal with communication problems, the Mekarsari Village government should form a special team in the field of public relations which functions to manage all input and output information related to the management of village funds. Communication media that can be used are billboards, boards, social media and the like. In addition, several programs can be used to reduce public information gaps, including:

- a. Socialization of Law Number 6 of 2014 concerning Villages, Government Regulation in Lieu of Law Number 1 of 2020, and other related regulations issued during the Covid-19 pandemic.
- b. Village Apparatus Recruitment Socialization.
- c. Provide access to public information related to the management of village funds.

One solution to overcome the problems of communication and openness and transparency to improve public services can also be done through strengthening the Village Development Information System and Rural Area Development in accordance with the provisions of Article 86 of the Village Law. The Village information system includes Village data, Village Development data, Rural Areas, as well as other information related to Village Development and Rural Area development which are managed by the Village Government and can be accessed by the Village community and all stakeholders.

The efforts referred to above are very important things to do in realizing village government based on the principles of good governance, because at least there are a number of principles that are considered as the main

principles underlying good governance, namely: a. Accountability; b. Transparency; and c. Society participation.⁴⁷

Second, related to the bureaucratic structure. That the lack of clarity of communication as referred to above also occurs because at the bureaucratic level above the village (Sub-district, Community Empowerment Service, and Inspectorate) there is still a lack of understanding of the applicable rules so that there are interpretations or interpretations of the regulations themselves.⁴⁸ This means that in this case both the District, Community Empowerment Service, and the Inspectorate have different understandings in interpreting the applicable laws and regulations, so that the information received by the village is different from one another, especially Mekarsari Village. Then it was added that there were no village heads and village officials who were invited to special training or socialization related to the implementation of village funds. As a result, the bureaucratic structure at the horizontal level, namely the bureaucratic structure in Mekarsari Village, is not running well, especially in terms of service to the villagers. Whereas improving the quality of each village government apparatus must be based on increasing professionalism, namely through the level of education and training.⁴⁹

Regarding to overcome this, the Mekarsari Village Government continues to collaborate and coordinate with the Village Consultative Body, to existing community leaders in terms of allocating village funds and absorbing community aspirations.

Third, related to the existing resources in Mekarsari Village. In the management of village funds, one of the priorities that is also emphasized in the Regulation of the Minister of Villages, Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 13 of 2020 concerning Priorities for the Use of Village Funds in 2021 is the recovery of the national economy which includes national strategic sectors. However, in order to realize the national economic recovery, one of the obstacles is the lack of human resources in Mekarsari Village. This lack of human resources occurs both at the village apparatus level to the villagers in Mekarsari Village. As mentioned in the previous discussion, many village officials still do not

⁴⁷ Ade Setiawan, "Pengelolaan Alokasi Dana Desa dalam Mewujudkan Good Governance," *Among Makarti* 11, No. 2 (2018): 27, <https://doi.org/10.52353/ama.v11i2.165>.

⁴⁸ Nasrudin, "Kewenangan Kepala Desa terhadap Pengelolaan Dana Desa di Saat Masa Pandemi Covid-19 Ditinjau dari Undang Undang Nomor 6 Tahun 2014 Tentang Desa (Studi di Desa Mekarsari Kecamatan Gunungsari Kabupaten Lombok Barat)," *Skripsi*, Fakultas Hukum, Universitas 45 Mataram, Mataram, 2021, p. 80. (Unpublished).

⁴⁹ Muhammad Nawawi, "Pentingnya Kualitas Aparat Pemerintah Desa Dalam Pembangunan Di Desa Bedilan Kecamatan Belitang Kabupaten Oku Timur," *Jurnal AKTUAL* 16, No. 1 (2019): 36, <https://doi.org/10.47232/aktual.v16i1.4>.

understand how to manage existing village funds. So that this causes less than optimal allocation of village funds in other sectors, and only focuses on the distribution of direct cash assistance. In addition, in terms of the community's own resources, it can be said that it is still very minimal. The lack of human resources in Mekarsari Village can be seen from the education level of the villagers there, which is only about 15% who have higher education.⁵⁰ This condition also causes less than optimal management of natural resources in Mekarsari Village.

Therefore, in the context of implementing the priority use of Village Funds for national priority programs according to the authority of the Village, it is necessary to do several things which include:

a. Village Data Collection

- 1) Data collection on Village development potential and resources;
- 2) Data collection at the neighborhood level;
- 3) Data collection at the family level;
- 4) Updating of Village data including poverty data; and
- 5) Other Village data collection activities in accordance with the authority of the Village and decided in the Village Deliberation.

b. Mapping of village development potential and resources

- 1) preparation of a map of Village development potential and resources;
- 2) updating the Village development potential and resource map;
- 3) mapping activities of potential and other Village development resources in accordance with the authority of the Village and decided in the Village Deliberation.

Fourth, related to disposition. That the implementation of the village fund policy in Mekarsari Village is going quite well, although there are several obstacles that cause the sub-optimal allocation of village funds in other sectors. The other sectors referred to are the development of local village potential, both in the field of natural resource management (earth products) to tourism potential⁵¹ in Mekarsari Village.

⁵⁰ Interview with Nasrudin (Head of Mekarsari Village), January 7, 2022 at the Mekarsari Village Office.

⁵¹ Mekarsari Village actually has tourism potential that can be developed, for example, such as agro-tourism, and also nature tourism (protected forests, Temburun waterfalls, to Liang Cave). For further details, see the Village Website, "Potensi Desa Mekarsari," <https://5201092012.website.desa.id/potensi/read/potensi-desa-mekarsari-5201092012/0>, accessed on January 10, 2022.

D. Conclusion

This study and program concluded and highlighted that the existence of the Covid-19 pandemic, especially in Mekarsari Village, has had an impact on shifting policy priorities, which were initially for village development such as the construction of the Mekarsari Village Office to repairing village infrastructure and facilities, having to switch to dealing with the Covid-19 pandemic. In addition, the Covid-19 pandemic has greatly affected the economy of the Mekarsari Village community, namely with many people who have lost their jobs, especially labor workers.

Furthermore, during the Covid-19 pandemic, the Mekarsari Village Government was given the authority based on the Regulation of the Minister of Villages, Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 13 of 2020 concerning Priority for Use of Village Funds in 2021 to operationalize village development goals that are prioritized for handling Covid-19. The activities are in the form of Covid-19 response villages, Village Cash Work Intensive, and Village Fund Cash Direct Assistance. Furthermore, to strengthen the adaptation of new habits and economic recovery in the Village, the use of the 2021 Village Fund will also focus on financing Covid-19 Safe Villages and Village Cash Intensive Work (PKTD) for village economic empowerment through village-owned enterprises.

The obstacles faced by the Mekarsari Village Government in managing village funds, including: *First*, related to communication, that there are still shortcomings in the distribution of communication both from the Regency to the Village and from the District to the Village, because with this many levels of bureaucracy sometimes in the process there is a wrong delivery so that what the goals and objectives of the policy are not conveyed at the village level. *Second*, the bureaucratic structure, at the higher bureaucratic (District, Community Empowerment Service, and Inspectorate) there are still different interpretations of existing regulations. This means that in this case both the District, PMD Service, and the Inspectorate have different understandings in interpreting the applicable laws and regulations, so that the information received by the village government is different. *Third*, human resources, the existing human resources in Mekarsari Village can be concluded that it's still in low quality, especially in encouraging the optimization of the production sectors and the development of the village's local potential.

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The author states that there is no potential conflict of interest in the research, authorship, and / or publication / publication of this article.

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