

ANALYSIS OF VILLAGE FUND MANAGEMENT DURING THE COVID-19 PANDEMIC IN PANCURAN VILLAGE, SOUTH SUWAWA DISTRICT

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Abstract.

This article aims to analyze and describe the Village Fund governance process during the Covid-19 Pandemic in Pancuran Village, South Suwawa District. The method used in this article is a qualitative descriptive method, using adata analysis which is an interactive model analysis consisting of three components of analysis namely: 1) Data reduction; 2) Presentation of data; 3) Verification of Data and Conclusion Drawings. The results of the article show that: 1) The transparency of village fund management during the Covid-19 pandemic in Pancuran Village has proven to be quite effective. This is due to the monitoring system carried out by various parties ranging from the Village Consultative Board, Village Facilitators, the Audit Board of the Republic of Indonesia, and the community. 2) Accountability of village fund management during the Covid-19 pandemic in Pancuran village has not been optimal. This is due to the budget shift policy during the Covid 19 pandemic which did not touch all communities who were entitled to receive BLT Village Funds. 3) Participation in village fund management during the Covid-19 pandemic in Pancuran village has not been optimal, because the village government has not been optimal in updating DTKS data to identify people who are eligible to receive BLT, subsidies, capital assistance and various other programs; 4) The principle of order and budget discipline during the Covid-19 pandemic in Pancuran Village has been running well, caused by village apparatus management that continues to coordinate BLT budget shifts during the pandemic.

Keywords: Village Fund; Transparency; Covid-19

INTRODUCTION

In order to strengthen regional autonomy, the central government has disbursed Village Funds since 2015, which have received an average allocation of Rp. 300 Million per village and every year it is increasing. Village funds are also the government's commitment to strengthening regional and village development. This is of course also based on the principles of accountable, participatory, orderly and budgetary financial management which is a must for the village government. thus village finances must be managed transparently, and can be accounted for and not violating statutory provisions.

Financial reporting is one of the responsibilities of the Village Government in implementing good financial governance. At the end of each fiscal year, the Village Head is required to submit a Report on the Implementation of Village Government (LPPD) to the Regent

and to the BPD. This reporting is a form of accountability for the administration of Village government. (Sri Rezeki, 2015:33)

Sri Rezeki (2015: 34) also argues that reports on the implementation of village government contain at least information regarding the accountability of village government administration, community development, and the implementation of community empowerment. Besides that, the purpose of reporting on the implementation of village government is carried out as is the case with other public sector organizations that provide information in order to achieve public accountability. Therefore accountability becomes a form of responsibility.

Village Minister Regulation Number 11 of 2019 is the legal basis for prioritizing village fund management in 2020. The regulation states that in 2020 village fund management must be prioritized on program activities that provide major benefits to village communities. Especially in the financing activities of program implementation in the field of social services so that it will have a direct impact on the community. It is hoped that the implementation of this program can boost the economy for underprivileged families, as well as provide sustainable employment opportunities, and develop the village's original income (Pamungkas et al, 2020).

Allocation of village funds has a strong ability as an alternative to increase village growth and development. Management of village funds that are right on target can be one way to reduce poverty. This depends on policy actors to accommodate about how to optimally manage village funds (Darmi. T, 2019). Management of village funds prior to the Corona Virus Disease 2019 (Covid-19) pandemic in Pancuran Village, South Suwawa District, Bone Bolango Regency, was used to finance government administration activities, infrastructure development, community development and empowerment. Regarding the village government work plan (RKPDes), the priority for managing village funds is more devoted to development financing and community empowerment towards improving welfare, quality of life of the community, and alleviating poverty (Regent Regulation of Bone Bolango 2018).

However, in early March 2020, the confirmation of the first case of infection with the Covid-19 virus in Indonesia had an impact in various fields. Almost all sectors are affected, including the economic sector. During the Covid-19 pandemic, the Village Fund was a strategic fund for the village government to overcome the negative impact of the pandemic on village communities. the priority program for the use of Village Funds in 2020 is the basis used for the use of Village Funds during the pandemic as a priority program. The legal umbrella used by the central government up to village governments is Government Regulation in Lieu of Law Number

1 of 2020 concerning state financial policies and financial system stability for handling the Covid-19 Pandemic and/or in the context of facing dangerous threats to the national economy and/or financial system stability.

Pancuran Village, South Suwawa District, Bone Bolango Regency is one of the villages affected from the economic aspect. The impact that is quite real is felt in the agricultural, plantation and service sectors. Where the majority of residents in the Shower Village depend on the natural resources sector. However, since the Covid-19 pandemic hit, the local government has tightened community activities outside the home. What's more, the community is also faced with the distribution of agricultural crops, plantations cannot or are accessed by consumers so that the sale of crops which are usually exported in the city center and even outside the city becomes very disturbed.

As a result of the Covid-19 pandemic, the government then shifted the priority for village fund management to be stipulated in Permendes PDTT Number 6 of 2020. This regulation forms the basis for using village funds in choosing which programs should take priority over other programs. One of them is regarding non-natural disasters in the form of the Covid-19 pandemic which can become safe for community activities and livelihoods. The Direct Cash Assistance (BLT) Program for Village Funds (DD) is one of the Covid-19 handling activities based on the Permendes PDTT, 2020. The BLT program is one of the government policies carried out in order to relieve those affected during the Covid-19 pandemic. Especially for people whose jobs are laborers and for people who have experienced Termination of Employment (PHK).

This condition was also observed by researchers in Pancuran Village, South Suwawa District, which after exploring more deeply the realization of the use of village funds in the BLT-DD program actually experienced various dynamic problems. The phenomena that occurred included, the targets and criteria for BLT-DD recipients were incorrect, the data collection was invalid, the allocation and budgeting calculations were not according to the rules, and the distribution and amount of BLT-DD was not based on a set time period. As a result, there was a gap in the management of village funds during the Covid-19 pandemic in Pancuran Village.

A deeper search was carried out by researchers regarding the economic problems of the people in Pancuran Village, one of the community members said that the Covid-19 pandemic was like a daydream. Various people's livelihoods have been paralyzed due to the pandemic. Residents' work activities include: 1) Construction workers; 2) Agriculture and plantations; 3) Traditional mining; 4) other service sector. Construction workers are lacking in getting jobs because the

government has suspended the construction of latrines, drainage and concrete rebates in Panjuran Village because the budget allocation has been shifted to handling Covid-19.

In the following, the researcher displays data related to the Allocation of Village Funds (ADD) and Village Funds (DD) before the Covid 19 pandemic and during the Covid 19 Pandemic:

Table 1 Allocation of Village Funds Before the Covid-19 Pandemic

Year	Allocation of Village Funds (ADD)	Village Funds (DD)
2018	Rp.298.162.000,-	Rp.740.869.000,-
2019	Rp.322.519.000,-	Rp.868.390.000,-
2020	Rp.310.615.000,-	Rp.862.257.000,-

Data Source: Pancuran Village Office in 2021

Table 2 Allocation of Village Funds During the Covid-19 Pandemic

Year	Allocation of Village Funds (ADD)	Village Funds (DD)
2018	Rp.298.162.000,-	Rp.740.869.000,-
2019	Rp.322.519.000,-	Rp.868.390.000,-
2020	Rp.297.628.000,-	Rp.851.450.000,-

Data Source: Pancuran Village Office in 2021

Based on the above data it is clear that the decrease in the village budget and allocation of village funds in Pancuran Village in the last three years has decreased in number. This is because ADD and DD are intended more for the allocation of Covid-19 assistance so that development budgets, community development, community empowerment are diverted.

In an effort to help the community's economy. the government has issued Regulation of the Minister of Finance of the Republic of Indonesia Number 40/PMK.07 of 2020 concerning amendments to Regulation of the Minister of Finance Number 205/PMK.07/2019 concerning management of village funds, explaining that the Village Government is obliged to provide direct cash assistance in the amount of Rp. 600,000 thousand every month for three consecutive months. In its implementation in Panjuran Village, South Suwawa District, the village head's policy finally relocated the use of the Village Fund which was originally used for four village authorities starting from administering village government, implementing village development, empowering village communities, and community development to be transferred or partially reallocated to overcome and prevent social and economic problems due to the Covid-19 pandemic.

Wahyuwandari (2020) says that the principles of village financial management include: 1) transparency; 2) Accountable; 3) Participatory; 4) Conducted in an orderly and budgetary

discipline. With these principles it is hoped that the village government can be transparent in managing village finances, as well as accountable in preparing financial reports in the use of the budget. From the phenomenon of the problems described above, it is clear that this research is important in order to measure the effectiveness of the implementation of Village Fund Management in Pancuran Village during the pandemic. This is interesting to deepen because research on Village Fund management is still little used as a research topic, especially in Bone Bolango District

METHOD

This research uses descriptive research with a qualitative approach. This method refers to the identification or characteristics that distinguish groups of people, objects and events that cannot be generalized. Silalahi, U (2018). Basically descriptive qualitative involves the process of conceptualization and results in the formation of a classification scheme. The data used are secondary data sourced from publications, namely books, journals, newspapers/magazines, websites, and policy documents related to problems. Sugiyono (2017). Data analysis used in qualitative research is an interactive model analysis consisting of three components of analysis namely: 1) Data reduction; 2) Data Presentation; 3) Data Verification and Conclusion Drawing. Miles, M.B, Huberman, A.M, Dan Saldana (2014).

In this study, the researcher describes the conceptual definition used in relation to the Village Fund management process during the Covid-19 Pandemic. In the context of this research, the researcher then formulated the problem based on Wahyuwandari's opinion (2020) saying that the principles of village financial management include: 1) Transparent; 2) Accountable; 3) Participatory; 4) Conducted in an orderly and budgetary discipline. With these principles, it is hoped that the village government can be transparent in managing village finances, and accountable in preparing financial reports in the use of the budget.

RESULTS AND DISCUSSION

Researchers are interested in carrying out this research due to various problem phenomena regarding the financial management of Village Funds in Pancuran Village. The Village Revenue and Expenditure Budget (APBDesa) is the village government's annual financial plan. The APBDesa is a formal document resulting from an agreement between the village government and the Village Consultative Body which contains expenditures set to carry out village government activities for one year and the expected source of income to cover these expenditure needs and the

financing required if a deficit or surplus is expected. APBDesa management is based on participatory principles, transparency, accountability and is carried out in an orderly and budgetary manner, so as to encourage and ensure that the Pancuran Village administration will be well managed.

Village finances are managed based on transparent, accountable, participatory principles and are carried out in an orderly and budgetary manner. The description is as follows: 1) Transparent, namely the principle of openness that allows the public to know and get the widest possible access to information about the APBDesa. 2) Accountability, namely being responsible for the management, control of resources and implementation of the policies entrusted to it in order to achieve the stated goals. 3) Participatory, namely village financial management must provide the widest possible space for the community to be actively involved in every village financial management process. 4) Order and budget discipline, namely the Village Budget must be managed in a timely and efficient manner supported by administrative evidence that can be accounted for and guided by the applicable laws and regulations.

Based on the theoretical approach above, the following is the researcher discussing the entire series of research processes in the research results and discussion as follows:

a. Transparency of Village Fund Governance Process in Pancuran Village

Transparency is intended to provide open and honest financial information to the public based on the consideration that the public has the right to know openly and comprehensively the government's responsibilities in managing the resources entrusted to it and compliance with laws and regulations. This principle requires the village government to be open to the community's right to obtain correct, honest and non-discriminatory information regarding the administration of Pancuran Village government while still paying attention to statutory provisions. In this regard, the Head of Pancuran Village said: "We have indeed implemented the principle of transparency in our village. Because the management of village funds is a multi-layered monitoring and reporting system. We are supervised by the BPD, village assistants, BPK and the community, so I can guarantee that the use of village funds in our village has been carried out properly. According to Mahmudi (2016:17) transparency means organizational openness in providing information related to public resource management activities to parties who are stakeholders. Transparency also means that there is an explanation from the management of public sector organizations regarding activities, programs and policies that have been, are being carried out and will be carried out along

with the resources used. Transparency in public financial management is a principle of good governance that must be met by public sector organizations.

According to Hoesada (2019:273) The principle of transparency contains elements of disclosure and provision of information that is adequate and easily accessible to village stakeholders. Generally through verbal notices, village notice boards and village websites. Transparency of village information is needed so that supervision by the village community and the business world in the village on the administration of village governance can be carried out objectively. For this reason, it is necessary to provide information and documentation that can be accessed easily on the pattern of village formulation and the contents of village regulations and public policies and their implementation by the village head. From this understanding, it can be concluded that transparency is a principle to guarantee freedom for everyone to obtain information about the administration of government. In other words, transparency can be interpreted as openness in carrying out an activity process related to resource management to parties who need information.

Transparency in Pancuran Village will ultimately create horizontal accountability between the village administration and the community so as to create a clean, effective, efficient, accountable and responsive village government to the aspirations and interests of the community. With the transparency of village financial management, the village government will gain the trust and support of the public, and the village government will certainly work more seriously and with discipline. In addition, with increased transparency in managing village finances, it is hoped that the quality of public services will improve and can create good and clean governance. This is as stated by Mardiasmo (2018:19) that the 3 characteristics of transparency are as follows: a) Informative. Provision of information flow, news, explanation of mechanisms, procedures, data, facts to stakeholders who require clear and accurate information. b) Openness. Public information disclosure gives everyone the right to obtain information by accessing data in public bodies, and emphasizes that any public information must be open and accessible to every information user.

According to Ritonga and Syahrir (2016) transparency is not only limited to the availability of information and this information can be accessed by the public, but also presented (published) in a timely manner. Information that is published in a timely manner will certainly be more useful and influential in making public decisions related to governance, especially those related to regional financial management. According to Nurhayati (2017) states that the definition of transparency is providing open and honest financial information to the public based on the

consideration that the public has the right to know openly and thoroughly the government's accountability in the management of the resources entrusted to it and its adherence to laws and regulations.

Furthermore, the researcher interviewed the Head of the Pancuran Village BPD regarding transparency in the management of village funds, revealing that: "In efforts to overcome various problems that have existed so far, village funds in Shower Village actually have tremendous potential in efforts to accelerate village development and growth. So that the allocation of village funds used can run according to what is expected by the government, and if it has a direct impact on the welfare of the community, it is better if the management of village finances is more transparent and accountable". Transparency in Pancuran Village will ultimately create horizontal accountability between the village administration and the community so as to create a clean, effective, efficient, accountable and responsive village government to the aspirations and interests of the community. With the transparency of village financial management, the village government will gain the trust and support of the public, and the village government will certainly work more seriously and with discipline. In addition, with increased transparency in managing village finances, it is hoped that the quality of public services will improve and can create good and clean governance. This is as stated by Mardiasmo (2018: 19) that the 3 characteristics of transparency are as follows: a) Informative. Provision of information flow, news, explanation of mechanisms, procedures, data, facts to stakeholders who require clear and accurate information. b) Openness. Public information disclosure gives everyone the right to obtain information by accessing data in public bodies, and emphasizes that any public information must be open and accessible to every information user.

Based on the results of the researcher's interviews with informant sources and supported by various expert opinions above, the researcher concludes that transparency in the management of village funds during the Covid-19 pandemic in Pancuran village has shown to be quite effective. This is due to the monitoring system carried out by various parties starting from the Village Consultative Body, Village Facilitators, the Audit Board of the Republic of Indonesia, and the community. It is great hope that the village budget is managed transparently from the planning stage to the implementation stage and even to evaluating the implementation of village activities.

b. Accountability of Village Fund Governance Process in Pancuran Village

Accountability is needed to manage the Village Fund absorption program. What's more, during the pandemic, various policies were made to shift the physical development budget to the

empowerment budget, for example Direct Cash Assistance. In this regard, the head of Pancuran Village said that "during the pandemic, we had a little difficulty adjusting to central government policies regarding shifts in budget use. Various policies for shifting the budget for physical development to be used to help communities affected by the pandemic are one of them. As a result, we continue to coordinate with the Bone Bolango Village Office to study the mechanism for shifting the budget".

Accountability is a series of manifestations of the existence of a necessity in order to obtain good responsibility for the success or downturn of an organization's activities in pursuing the final result of a plan that has been determined regularly and continuously. This, if related to the shift in the budget during the pandemic, is very relevant to the conditions that occurred in the shower village. This was emphasized by the Head of the BPD who said that: "It was an extraordinary and challenging experience. How could it not be, the budget for 2020 has been allocated for various matters in the field of village development and empowerment. In the middle of the road there was a pandemic and we were required to shift the budget. But, thank God, it went smoothly because of our accountability and our coordination with the village assistants and the Bone Bolango village administration office.

Mustofa, (2012) The ability of the village government is needed to be accountable for the large value of assistance and to the people who really need it. For example, accountability for the management of BLT-Dana Desa will be easily achieved if the presentation of the accountability report is presented in full. Village officials are required to be able to compile an accountability report that is good, easy to understand, and based on standards set by the central government. The disbursement of BLT-Village Funds at a later stage depends on the ability of the village government to prepare a complete and timely accountability report. Increasing technological advances aim to make it easier for the community to access various things, including how the BLT-Village Fund management has been implemented. Ease of accessibility is a key action that must exist simultaneously and in tandem with accountability for the management of BLT-Dana Desa. Report users are entitled to easy access and adequate facilities provided by the village government. Accessibility is a series in which the resulting financial reports will be disclosed to the wider public and users of financial statements. Easy accessibility of financial reports and adequate facilities can certainly get appreciation from the public and relations with the government will improve (Mustofa, 2012). The importance of implementing good and correct accountability greatly determines the level of success in managing BLT-Village Funds.

In line with the opinion of the Ministry of National Development Planning regarding the accountability of potential BLT-Dana Desa recipients, the researcher then interviewed one of the Pancuran Village community leaders to say that "My experience is not getting BLT assistance. Even though my house is far from decent. From triplex. There is no toilet and my husband's work is not permanent, but I can't get BLT assistance, the government's excuse is if I haven't entered DTKS data and it's a lot of difficult processes.

From the information from the community above, it proves that the effectiveness of managing Village Funds for BLT during the pandemic was not on target. Many of the people who have not been covered as beneficiaries of assistance even though they deserve it. Researchers argue that the Pancuran Village Government is less effective in maximizing changes to DTKS data. According to Mustofa (2012) accountability is the role of having the main action used to account for success in managing organizational activities hoping that the intended goals are in accordance with the plans that have been set. The concept that is used as a reference for outsiders will be determined as the accuracy of the organization in managing together is the principle of accountability (Widagdo et al., 2016).

Based on the results of the researcher's interviews with informant sources and supported by the various opinions of the experts above, the researcher concluded that the accountability for managing village funds during the Covid-19 pandemic in Pancuran village was not optimal. This was due to the policy of shifting the budget during the Covid 19 pandemic which did not touch all people who were eligible to receive the Village Fund BLT. The village head must be more careful and responsive in presenting accountability and accessibility reports in order to increase accountability for the management of BLT-Dana Desa in general a during the Covid-19 pandemic. In addition, village officials must regularly update data on potential BLT-Dana Desa recipients so that they are right on target and do not cause conflict in the community and announce potential BLT-Dana recipients on village information boards or via the internet. Future research is expected to increase the number of research variables, such as transparency of reports, monitoring and evaluation of BLT-Village Fund distribution.

c. Participation in Village Fund Governance Process in Pancuran Village

Participation in the allocation and use of village funds in the field of empowerment has not been planned properly due to the lack of knowledge of the village government, so that the field of empowerment is only seen in the participation of its citizens who take part in village meetings. The responsibility for village funds is the Village Government, where the allocation of village

funds must be in accordance with the Permendagri, one of which is increasing community empowerment so that a village will be more independent and advanced, namely with mechanisms, use, supervision and accountability. In this regard, the Head of Pancuran Village said that: "We are trying to involve the community in the form of aspirations for the use of village funds which are held every year in the village musrenbang. But indeed there are those that are covered and those that are not covered considering that the village fund budget must have limitations.

The Covid-19 pandemic has been a very crucial problem since 2020, which has made it important to address economic problems in society more deeply. Village Fund as an instrument to create a prosperous and prosperous society, when the covid19 pandemic strikes and needs continue to swell and no one knows when this pandemic will end. The government adopted strategic policies to overcome the impact of the Covid-19 pandemic and efforts to restore the economy at the village level. In Pancuran Village, South Suwawa District, Bone Bolango Regency, the policy is in the form of prioritizing the use of village funds and providing stimulus assistance in handling Covid-19. In line with this, the researcher interviewed the village community about whether the village government involved the community in distributing the Village Fund BLT "There is but it's just an announcement. They decide who the beneficiary is. But I see that there are still many who deserve but don't get help either. It is very unfortunate, even though several community leaders have given their aspirations to those who have not yet been included in the data on beneficiaries. But the shower village government said that it still needed the process of changing the DTKS data. Because the procedure is like that.

In accordance with Village Minister Regulation Number 7 of 2020 concerning Priority for Using Village Funds for 2020 to deal with the co-19 pandemic and development activity programs with a cash-intensive or self-managed system. Jekawal Village received village fund assistance which was used to meet village needs, especially in the field of community empowerment and an unexpected disaster, namely the Covid-19 pandemic that occurred in Pacuran Village so that people had to stay at home and were affected, namely workers who were laid off or employees who was laid off from work because this made meeting daily needs very difficult to meet so many villagers complained about this.

An emergency response is important in efforts to deal with what has occurred due to the problem of the Covid-19 pandemic which has resulted in losses. Some of the things that are caused by this pandemic are the losses referred to here, namely losses in the economic aspect such as the large number of unemployed due to the dismissal of workers which affects the economic and

social aspects, so that the role and function of the government is needed to deal with the Covid-19 pandemic. The village government carried out an emergency response and invited the Pancuran Village community to prioritize defense and innovation so that several emergency response activities carried out by Pancuran Village could be resolved for the community by utilizing existing village funds, by providing assistance in handling Covid-19 and Direct Cash Assistance (BLT).

Participatory is the administration of village government which includes village institutions and elements of the village community. According to Fadil (2017) participation is a matter of power relations, or political economy relations recommended by democracy. Meanwhile, according to Sujarweni (2015) in his book "Village Accounting" explains that: "Participatory is the principle whereby every villager in the village concerned has the right to be involved in every decision-making in every activity organized by the village government. Community involvement in decision making can be directly or indirectly.

Based on the results of the researcher's interviews with informant sources and supported by the various opinions of the experts above, the researcher concluded that participation in the management of village funds during the Covid-19 pandemic in Pancuran village was not optimal. This is because the village government is not optimal in updating DTKS data to identify people who are eligible to receive BLT, subsidies, capital assistance and various other programs. Therefore, the Shower village government should be more responsive in coordinating with related partners from the Regional Government of Bone Bolango Regency to the Ministry of Social Affairs for the financial management of the Village Fund, especially updating data.

d. Order and Budget Discipline of Village Fund Management in Pancuran Village

The impact of the Covid 19 pandemic has damaged the joints of the lives of the people of Indonesia and the world. This joint level of life occurs in all lines, health, culture, social and economy. In practice managing village funds, especially during the Covid-19 pandemic. Order and financial discipline are things that must always be considered so as not to cause problems when reporting accountability to financial authorities. This is as stated by the Head of Pancuran Village that "indeed we were a bit troubled at the beginning of the pandemic, especially in shifting the budget. Why bother because we carry out the principle of using a budget that is not in the planning. Even though the central government has issued a Pandemic emergency regulation by shifting the Village Fund budget to be used for the BLT program, we also have to prepare an analysis of its financial reporting. This means we also have to be careful.

Apart from health being the most affected, from an economic aspect the impact of the Covid 19 pandemic is an issue that is always discussed and explored by various scientists (Bavel et al., 2020) Village Fund management and village fund allocation is important for village community participation (Suwandi, 2015), besides Therefore, strengthening social capital in managing village funds is an important factor so that the funds budgeted are in accordance with the needs of the community (Darmi, 2016). Besides that, the most important thing is the political commitment of the village head to be the spearhead for the success or failure of Village Fund management (Dwinugraha, 2020). In addition to the village head's commitment, it is important to increase the capacity of the village apparatus in managing village funds, as one member of the community emphasized, "At the beginning of the pandemic it was clear that the village government could not do anything, including distributing BLT. He said he wanted to review the regulatory changes at the central level first. They cannot just distribute funds to us, the community, he said, because they still have to be guided by the provisions of the law.

Darmi and Mujtahid, (2021) Conceptually, the expert stated that management is commensurate with the word management, which means moving and directing human activities arranged in the organizational structure so that materials and facilities are effective for achieving a certain goal. So, the implementation of management is not only carried out with one activity but includes several series of activities according to the vision and mission. That is, management or management is a process carried out to regulate and mobilize human activities to regulate activities, in the context of DD management these activities are related to financial management. According to (Mardiasmo, 2004) financial management activities are carried out according to considerations in an effective and efficient manner based on income, financing and management whose stages consist of planning, up to accountability. Financial governance activities are closely related to activities such as planning, use, recording, reporting and accountability.

Based on the results of the researcher's interviews with informant sources and supported by the various opinions of the experts above, the researcher concludes that the orderly and disciplined principles of the Pancuran Village budget during the pandemic have been going well. This was due to the organization of village officials who continued to coordinate shifts in the BLT budget during the pandemic. Besides that, every time a deliberation is held, the community is always invited and involved. In these activities the priority of village fund management is decided and determined based on an agreement between the village government and the community.

CONCLUTION

Based on the results of the research and discussion as disclosed in the previous chapter, the conclusions in this research are as follows: 1) Transparency in the management of village funds during the Covid-19 pandemic in Pancuran village has shown to be quite effective. This is due to the monitoring system carried out by various parties starting from the Village Consultative Body, Village Facilitators, the Audit Board of the Republic of Indonesia, and the community. It is great hope that the village budget is managed transparently from the planning stage to the implementation stage and even to evaluating the implementation of village activities; 2) Accountability for managing village funds during the Covid-19 pandemic in Pancuran village was not optimal. This was due to the policy of shifting the budget during the Covid 19 pandemic which did not touch all people who were eligible to receive BLT Village Funds. The village head must be more careful and responsive in presenting accountability and accessibility reports in order to increase accountability for the management of BLT-Village Funds during the Covid-19 pandemic. In addition, village officials must regularly update data on potential BLT-Dana Desa recipients so that they are right on target and do not cause conflict in the community and announce potential BLT recipients; 3) Participation in the management of village funds during the Covid-19 pandemic in Pancuran village was not optimal. This is because the village government is not optimal in updating DTKS data to identify people who are eligible to receive BLT, subsidies, capital assistance and various other programs; 4) The principles of order and budget discipline during the Covid-19 pandemic in Pancuran Village have been going well. This was due to the management of village officials who continued to coordinate shifts in the BLT budget during the pandemic.

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