

VILLAGE FINANCIAL MANAGEMENT (CHANGES APBDesa AND IMPLEMENTATION) AT THE TIME OF THE COVID-19 PANDEMIC

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ABSTRACT

This study aims to describe how the process of changing the Village Revenue and Expenditure Budget (APBDesa-P) is carried out and how the implementation of its activities relates to socio-economic handling due to the Covid-19 outbreak in the Village's financial management. With the issuance of PERPU Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease (Covid-19) Pandemic, the government reallocated the budget starting from the APBN to APBDesa. This research uses a descriptive qualitative approach. The research data are in the form of secondary data (documents related to the research theme) and primary data (interviews with informants, namely village financial managers, sub-district governments, and district governments) in the Rejang Lebong Regency area. Data analysis used the Miles and Huberman model. The study results prove that the planning and budget documents (RPJMDesa, RKPDesa, and APBDesa) carried out by the Village government have followed the applicable rules and regulations. The initial stage is the formation of the RPJMDesa, RKPDesa, and APBDesa drafting teams by the Village Head. Then the Team will work following the rules and regulations until the 2020 RPJMDesa, SKPDesa, and APBDesa are stipulated. The existence of various regulations and policies issued relating to implementing the activity program for the Village Cash Intensive Work (PKTD), and the Covid-19 Response Village. Furthermore, the Perbup regarding the Covid-19 Responsive Village and Village Cash Intensive Work to be a guideline for the village government. Activities in the Village are focused on carrying out PKTD activity programs, the essence of which is that Village Funds are used in a pattern through self-managed management as the utilization of natural resources, appropriate technology, innovation, and human resources.

INTRODUCTION

Almost three years the world is at war against the Corona Virus Disease 2019 (Covid-19) pandemic, and Indonesia is no exception. This pandemic has had a multidimensional impact on various aspects of people's lives. In addition to directly attacking health, this pandemic also strikes the socio-economic life of the community. This pandemic can potentially cause social disharmony in society, confrontational conflicts on government policies, and the collapse of the community's economy, especially in the lower class. Regarding economic issues, the government has taken various approaches to overcome the economic impact of this pandemic. One of them is the stimulus policy, both fiscal and monetary. In addition, the government has been governed by Government Regulation instead of Law (PERPU) Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (Covid-19) Pandemic reallocated the budget from the APBN to the Village Budget.

Through the Ministry of Villages (Kemendes), the government issued a Circular Letter (SE) Mendes PDTT Number 8 of 2020, which was later updated with SE Mendes PDTT Number 11 of 2020 regarding Villages Responding to Covid-19 and Affirmation of Village Cash Intensive Work. This is done to change the priority of village funds for activities that are more beneficial to the community. The issuance of the Circular Letter became the basis for the

village government to make changes to the Village Budget to prevent and deal with Covid-19, which had not previously been budgeted. One of them is the Village Cash Intensive Work Program (PKTD). The Village Fund used for this program (PKTD) is self-managed, using appropriate technology and village innovation by prioritizing workers from low-income family members, the unemployed, and other members of marginalized communities.

Various rules and policies issued by the government during the Covid-19 outbreak related to the management of village finances will automatically change the Village Revenue and Expenditure Budget (APBD_{Desa}) to be able to finance expenditures during the Covid-19 handling period, which previously did not exist—budgeted in the 2020 APBD_{Desa}. Therefore, the existing APBD_{Desa} being implemented must be revised or changed according to the laws and regulations to enforce various rules and policies related to handling this Covid-19 outbreak. Changes to the APBD_{Desa} (APBD_{Desa}-P) based on the rules must go through existing mechanisms, together with the Village Consultative Body (BPD), to be discussed, and mutually agreed upon. This process takes time and various stages to be carried out. Furthermore, the process of implementing the activities that have been included in the APBD_{Desa}-P also requires implementation mechanisms and procedures following existing rules. This phenomenon will be seen in this research, related to how the process carried out by the village government and the BPD and village communities in implementing various existing rules and policies, starting from changing the budget to its implementation.

Based on preliminary research at the research location, data was obtained that Village financial managers experienced various problems and obstacles in making budget changes and in their implementation because the various rules and policies issued during the Covid-19 pandemic were different from the policies and decisions that had been taken when setting APBD_{Desa} and various implementation mechanisms according to existing regulations. Therefore, village financial managers experience limitations and obstacles, so they need support and assistance from related parties in their realization. Therefore, this study aims to describe the conditions of changing the Village Revenue and Expenditure Budget (APBD_{Desa}-P) and its implementation related to socio-economic handling due to the Covid-19 outbreak in the Village government financial management.

The results of this study are expected to provide benefits, especially for the Village, sub-district government, district, and provincial governments, and other related parties in terms of a) for the village, sub-district, and district governments as evaluation material in understanding conditions in the field related to village financial management in the future. For example, Covid 19, so that it can be taken into consideration in building various mechanisms, rules, policies, and so on to strengthen and ensure the implementation of good governance in village financial management; b) the results of this study are expected to be a reference and evaluation material in developing a better model of village financial management in times of crisis (such as Covid-19) while still prioritizing the principle of community empowerment by implementing better village financial management, becoming a reference for knowledge development. And further research to provide a comprehensive picture of various conditions of village financial management in Indonesia, both under normal conditions and in crisis conditions.

CONCEPTUAL AND THEORY

Village Finance and People's Welfare

The autonomy for villages based on the recognition of origin rights, customs, and authority to regulate household and government affairs has been controlled in Law Number 32 of 2004 concerning Regional Government and Government Regulation Number 72 of 2005 concerning Villages. This shows that the format of decentralization and regional autonomy policies has legally touched the lowest level of government, namely at the village level

(Kalimandhanu, 2014). The issuance of Law (UU) Number 6 of 2014 concerning Village Administration and sharpened by the distribution of Government Regulation (PP) Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 has provided a better order in the delegation of authority to villages. Furthermore, to provide financing for village development, the government issued PP Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget (APBN) and Minister of Home Affairs Regulation (Permendagri) Number 113 of 2014 (improved by Permendagri Number 20 of 2014). 2018) regarding Village Financial Management so that development programs can be appropriately implemented.

Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018 concerning Village Financial Management states that; Village finances are all Village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of Village rights and responsibilities. Furthermore, Village Financial Management is all activities that include planning, implementation, administration, reporting, and village financial accountability. Villages will be given a direct development financing allocation in an amount following the APBN. The budget allocation per Village follows the criteria set by the Minister of Finance.

Village Financial Management

a) Village Financial Planning and Budget

The Village Government shall prepare a Village Development plan under its authority concerning the Regency/City development planning. The Village Development Planning is ready on a term basis, including a) the Village Medium-Term Development plan for 6 (six) years; and b) the Village Annual Development plan, or the so-called Village Government Work Plan, is an elaboration of the Village Medium-Term Development Plan for 1 (one) year. The Village Government Work Plan (RKPDesa) elaborates the Village Medium-Term Development Plan for 1 (one) year. The Village Revenue and Expenditure Budget (APBDesa) is the annual financial plan of the Village Government. Regent/Mayor Regulation is required to regulate Village Financial Management.

Permendagri Number 114 of 2014 states that the Village Medium-Term Development Plan (RPJMDesa) and the Village Government Work Plan (RKPDesa) are stipulated by Village Regulations. The Village Regulation concerning the Village Medium-Term Development Plan and the Village Government Work Plan is the only planning documents in the Village. The Village Medium-Term Development Plan and the Village Government Work Plan are guidelines for preparing the Village Revenue and Expenditure Budget (APBDesa) regulated in a Government Regulation. The Village Revenue and Expenditure Budget (APBDesa) is the last stage designed in the planning phase. Minister of Home Affairs Regulation Number 20 of 2018 states that the Village Budget consists of Village Revenue, Expenditure, and Financing.

b) Implementation and Administration

Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management states that the Village Head is the holder of the power to manage village finances, which can be delegated to village officials. The village apparatus comprises the village secretariat, regional implementers, and technical implementers. Village officials are located as assistant elements of the village head. The village secretariat is led by the village secretary, assisted by details of the secretariat staff tasked with helping the village head in government administration. Village Financial Management Technical Implementers are village officials appointed by the Village Head to carry out village financial management. A treasurer is a village apparatus appointed by the Village Head to receive, store, deposit, administer, pay, and account for village finances in the context of implementing the Village Budget. The Village Head and Treasurer sign the fund's disbursement in the Village Treasury account.

Based on the Village Budget generated at the Planning stage, the implementation stage begins. The main activities at this stage include preparing the RAB, submitting a Payment Request Letter (SPP), and implementing activities in the field. It is also essential to understand correctly and correctly the duties and responsibilities of each actor (manager). Implementation in Village Financial Management is a series of activities to implement the plans and budgets that have been set in the Village Budget. The main activities in this implementation phase can be divided into two, namely: 1) Activities related to spending money and 2) Implementation of activities in the field. The Village Treasurer must be able to carry out his duties in terms of recording, which results in a financial transaction in the Village Revenue and Expenditure Budget (APBD_{Desa}) either in the form of village income or expenditure. The accounting records or books used by the village treasurer in terms of village financial administration are the General Book, Tax Book, and Tax Assistant Cash Book.

c) Reporting and Accountability

Reporting and Accountability is the last stage in the Village Financial Management cycle (Hamzah, 2015; Purwati, 2014). The Village Financial Management accountability report is the fulfillment of responsibilities to the village community/people for the management of money and the interests of the people by the Village Government. Reporting is one of the mechanisms to realize and ensure accountability for village financial management, as emphasized in the principle of Village Financial Management (Accountable Principles). The essence of this report is that Village Financial Management can be accounted for from various aspects: legal, administrative, and moral. Thus, reporting on village financial management is the obligation of the Village Government as an inseparable part of the implementation of village government 49/PMK.07/2016.

Reporting referred to in Village Financial Management is the submission of a written report on the realization/implementation of APBD_{Desa} by the Village Head (Village Government) to the Regent/Mayor by the provisions stipulated in the legislation, which is divided into two stages: 1) First Semester Report submitted by the Village Head to the Regent/Mayor no later than the end of July of the current year; 2) Second Semester Report/Final Report submitted no later than the end of January of the following year. This Accountability Report is a report on the realization of the APBD_{Desa} implementation submitted by the Village Head to the Regent/Mayor after the fiscal year ends on December 31 every year. The Village Head must submit this accountability report no later than the end of January of the following year. A Village Regulation stipulates this Accountability Report by enclosing the attachments: 1) Accountability Report on the Realization of APBD_{Desa} Implementation according to the prescribed Form; 2) Village Owned Wealth Report; 3) Reports on Sectoral Programs and Regional Programs that enter the Village.

Village Revenue and Expenditure Budget Changes (APBD_{Desa}-P)

The process of preparing the APBD_{Desa} begins in the following order: a) the activity implementer submits the proposed activity budget to the village secretary based on the established RKP_{Desa}; b) The village secretary prepares a draft village regulation on APBD_{Desa} (RAPBD_{Desa}) and submits it to the village head; c) The Village Head then submits it to the BPD for discussion and mutual agreement. The draft village regulation on APBD_{Desa} is mutually agreed upon no later than October of the current year between the Village Head and the BPD; d) a draft village regulation concerning the Village Budget that has been mutually agreed upon as subsequently submitted by the Village Head to the Regent/Mayor through the sub-district head or other designation no later than 3 (three) days since it was agreed to be evaluated; e) The Regent/Mayor shall determine the results of the evaluation of the APBD_{Desa} Draft no later than

20 (twenty) working days from the receipt of the draft village regulation on APBDesa. If the Regent/Mayor does not provide evaluation results within the time limit, the rules shall apply automatically (Permendagri 114/2014).

Minister of Home Affairs Regulation Number 20 of 2018 states that it is possible to make changes to the APBDesa stipulated in the Village Regulation. Changes to the APBDesa can be made if there are: a) circumstances that cause a shift between types of expenditures to be made; b) circumstances that cause the previous year's Budget Calculation Excess Remainder (SilPA) to be used in the current year; c) there is an increase or reduction in village income; d) special events occur, such as natural disasters, political crises, economic crises, and prolonged social unrest; and e) fundamental changes to government and local government policies. However, changes to the APBDesa can only be made once a fiscal year.

Regarding the current Covid-19 pandemic, following existing regulations, the village government can change the Village Revenue and Expenditure Budget (APBDesa-P) following existing rules and mechanisms. In point (d) above, there are special events, such as natural disasters, political crises, economic crises, and prolonged social unrest; the Covid-19 pandemic is included in that category. With the issuance of PERPU Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease (Covid-19) Pandemic, the government reallocated the budget starting from the APBN to APBDesa. Furthermore, the Minister of PDDT Circular Letter (SE) No. 8 of 2020 was issued, later updated with SE Mendes PDDT No. 11 of 2020 regarding Villages Responding to Covid-19 and Affirmation of Village Cash Intensive Work. Then the RI Minister of Finance Regulation Number 40/PMK.07/2020 concerning Amendments to the Minister of Finance Regulation Number 205/PMK.07/2019 concerning the Management of Village Funds was issued, where the funds to be used for this BLT were sourced from village funds used to reduce the impact economy due to the Covid-19 pandemic in rural areas.

Several theories are used as the basis for seeing the phenomenon of village financial management related to the Covid-19 outbreak. First, this theory explains that village financial management during the COVID-19 attack was in extraordinary conditions. In addition, this theory will be used as a guide in discussing the research results later. The theories are a) Goal-setting Theory; b) Agency Theory.

RESEARCH METHODS

This research uses a qualitative study case approach. Qualitative research is based on problems that are not looking for generalizations but looking for truths that are specific to location and context (here and present). Qualitative research prioritizes inductive logic, where categorization is born from the researcher's encounter with informants in the field or the data found. So qualitative research is characterized by information in the form of contextual bonds that will lead to patterns or theories that explain social phenomena (Emzir, 2010; Bungin, 2010; Creswell, 2007).

This research will look at the process of making changes to the Village Revenue and Expenditure Budget (APBDesa-P) and implementing activities during the covid 19 outbreak. This condition will be seen in the village government in the Rejang Lebong Regency, Bengkulu Province. I was exploring in detail the phenomena and various problems in the Village from parties related to the process of changing the APBDesa and implementing its activities in managing village government finances—revealing the facts of the existing conditions in the process of changing the APBDesa and its implementation.

a) Research Data, Informant Determination Techniques, Location, and Time

The data in this study are in the form of social and economic realities about the conditions that exist in making APBDesa changes (APBDesa-P) and implementing activities during the COVID-19 outbreak. The data sources are informants, namely people who are

considered to know well a phenomenon that is becoming a reality. Therefore, an object of research that it can assist researchers in digging up the information/data needed in research with this qualitative approach (Wahyuni 2012; Myers, 2008; Miles and Huberman, 1994), namely: 1) Village financial manager, Village Consultative Body (BPD), Organizations in the Village, and village community/community leaders; 2) District parties related to village financial management; 3) District parties related to village financial management. This study also took secondary data from the process of changing the APBD_{Desa} (APBD_{Desa}-P) and its implementation to support the direct information provided by research informants. This research was conducted in a village within the Rejang Lebong Regency, Bengkulu Province. The study was conducted from July to November 2020.

b) Data Collection and Analysis Techniques

the instrument for collecting qualitative research data is the researcher himself. In the data collection work process, five primary methods can be used simultaneously, namely: a) Observation; b) In-depth interviews; c) Documentation; d) Recording (recording). The data analysis technique used in this research is an interactive model (interrelated and iterative) as developed by Miles and Huberman (1994). Data analysis was carried out simultaneously with the data collection process, with the stages of data collection, data presentation, data reduction, and concluding.

Every research requires a standard to see the degree of trustworthiness or the truth of the research results. In qualitative research, this standard is called data credibility (Sugiyono, 2013; Munir, 2012; Wahyuni, 2012; Meleong, 2006; Miles and Huberman, 1994). This study uses several ways to determine the credibility (credibility), namely the extension of observations, increased persistence in research, triangulation, using reference materials, discussions with colleagues, and member checks.

RESEARCH RESULTS AND DISCUSSION

Research Results

Village Revenue and Expenditure Budget Preparation Process for 2020

The village government in Rejang Lebong Regency, when preparing the Village Revenue and Expenditure Budget (APBD_{Desa}), is carried out following its authority based on statutory regulations concerning the Rejang Lebong Regency development plan following the Rejang Lebong Regency Medium-Term Development Plan (RPJMD) 2016 -2021. Therefore, the process of preparing APBD_{Desa} begins with the village government planning documents in Rejang Lebong Regency, such as:

- a) Village Medium-Term Development Plan (RPJMD_{Desa}) for 6 (six) years.
- b) The village annual development plan or the so-called Village Government Work Plan (RKPD_{Desa}), which is an elaboration of the Village RPJMD for 1 (one) year. Based on this document, the village government then prepares the Village Revenue and Expenditure Budget (APBD_{Desa}), the village government's annual financial plan.

The research informants (village financial managers, BPD, community, sub-district, and district) explained the process of preparing village development planning and budget documents. All parties are involved in preparing the record to determine the direction of village development, starting from formulating the RPJMD_{Desa}, RKPD_{Desa}, and APBD_{Desa} documents. This planning and budget document is essential as a guide and reference for all parties to play a role in the village development process. The process of preparing this document was disclosed by research informants: BA (Sekdes), SI (BPD), Kar (community), Ris (community), Lam (Kecamatan), and Zul (Kabupaten, BPMD).

From the information provided by research informants, it can be said that in the formulation of village development planning and budget documents in the Rejang Lebong

Regency area, which includes RPJMDesa, RKPDesa, and APBDesa through existing processes. All parties involved participate in discussing and determining the direction of financial management and program development activities that will be carried out in the Village. The community and other parties provide input, suggestions, and consultations to properly formulate and determine the programs and activities to be carried out and the budget allocated. The process carried out in developing planning and budget documents has been going well. The village government, involving the village community and other components, jointly formulates the RPJMDesa, RKPDesa, and APBDesa documents through a deliberation process in the spirit of kinship.

The Village Revenue and Expenditure Budget (APBDesa) is the village government's annual financial plan that is discussed and agreed upon by the village government and the Village Consultative Body (BPD). The APBDesa is determined by a village regulation (Perdes) after going through the processes and stages of the laws and regulations. APBDesa consists of Village Revenue, Expenditure, and Financing. The APBDesa formulation process in villages within the Rejang Lebong Regency area goes through the following stages: 1) The village head establishes a team for drafting the APBDesa draft; 2) The Team examines the RKPDesa document that had been prepared in the Musrenbangdes process; 3) The Team prepares the APBDesa draft by involving representatives; 4) The Team discusses the APBDesa plan in the Village Deliberation forum (Musdes) by involving the community and other related parties; 5) Improvement of APBDesa draft and approval of BPD as community representative; 6) The village head stipulates a Village Regulation on APBDesa.

Based on the study's results, it was found that the APBDesa drafting team carried out the following activities: a re-examination of the RKPDesa document; preparation of the APBDesa draft; and preparation of a draft list of APBDesa proposals. The formation of this Team follows the results of interviews with the village head (Bud) and the government division (ML). In the process of preparing this APBDes draft, the village government is also assisted by local village assistants, sub-district assistants, and Rejang Lebong Regency experts, who the government indeed provides to help village communities and to ensure that the process of formulating the APBDesa draft is following the RKPDesa, laws, and regulations. -Invitations, development priorities, and so on. This is under the results of interviews with the Formulating Team (BB), Village Local Assistants (TD), and District Facilitators (LS).

The APBDesa draft that the Team has prepared is then submitted to the village head. The village head holds a meeting (Musdes) to discuss and agree on the APBDesa draft. This Musdes was attended by the village government, BPD, village community representatives, local village assistants, the sub-district, and the Rejang Lebong Regency. At this stage, discussions are carried out on the draft APBDesa that has been prepared, providing responses, input, questions, and so on related to the APBDesa. The results of the village council are related to the discussion of the APBDesa draft. The village head directs the APBDesa drafting team to revise the APBDesa draft based on the agreement results of the Musdes. After improving the APBDes, which the village secretary leads, the village secretary prepares a draft village regulation (Raperdes) regarding the village budget. The village head brings the Raperdes on the APBDes to the BPD for joint discussion and approval. The BPD carries out the argument with the existing mechanism in the BPD until the Raperdas APBDes is jointly agreed upon between the BPD and the village government (Village Head).

After the BPD approves the APBDes draft, the Village Head determines the Raperda APBDesa as a Village Regulation on APBDesa. Along with the stipulation of the APBDes Pardes, the Village Head also: 1) establishes the APBDesa implementation policy; 2) establishes a policy for managing village goods; 3) issues a Village Financial Management Technical Implementation Decree (PTPKD); 4) appoints a village treasurer. This determination process follows the applicable laws and regulations. After the APBDes Perda is enacted, the

village financial manager conducts socialization (notification) to the community about the APBDesa that will be implemented. One of them is placing a giant billboard at the village office or public place as information about the APBDesa. The village government also submits the APBDesa to representatives of village community groups as a socialization of the APBDesa results.

The process of preparing planning and budget documents (RPJMDesa, RKPDesa, and APBDesa) was carried out before the Corona Virus Disease 2019 (Covid-19) outbreak. This document was compiled in 2019 and in previous years. This document was compiled without considering the conditions for the Covid-19 explosion as it occurred in 2020. The conditions predicted to occur in 2020 do not include various situations requiring handling the Covid-19 pandemic. The APBDesa process discussed above is the preparation process following the existing reality, which the village government carried out in the Rejang Lebong Regency area before the Covid-19 pandemic.

Village Revenue and Expenditure Budget-Changes in the Covid-19 Period

The APBDesa for Fiscal Year 2020 in Rejang Lebong Regency has been determined through a long process, as described above, so that from January 2020, the APBDesa has been implemented. The occurrence of the Covid-19 outbreaks starting around March 2020 required the government to do various things related to the explosion. What the Village did was related to changes in conditions during the Covid-19 attack, accompanied by the issuance of multiple rules and policies by the central government, provincial governments, and district governments. The laws and regulations that apply to the Covid-19 outbreak have caused the Village to make various adjustments to implement the Village Budget and the existing rules. Therefore, what rules and policies exist and what the Village does with the existence of these rules are related to the Village Budget and its implementation.

The results of an interview with the Head of the Village Community Empowerment Agency (BPM) of Rejang Regency (SR). Based on the results of these interviews, we searched documents related to various existing rules and policies. Different laws issued related to the Corona Virus Disease 2019 (Covid-19) outbreak, which is generally associated with the management of village finances, include:

- 1) Government Regulation instead of Law Number 1 of 2020, concerning State Finance and Financial System Stability policies for handling Covid-19 and dealing with threats that endanger the national economy and financial system stability. This regulation regulates the state budget implementation in the context of addressing the Covid-19 pandemic.
- 2) Presidential Decree Number 7 of 2020, concerning the Task Force for the Acceleration of Handling Covid-19; and Presidential Decree Number 9 of 2020 concerning Amendments to Presidential Decree Number 7 of 2020.
- 3) Presidential Instruction Number 4 of 2020 concerning Refocussing of Activities, Budget Relocation, and Procurement of Goods and Services in the context of accelerating the handling of Covid-19. This regulation regulates fast, precise, focused, integrated, and synergized steps between Ministries/Agencies and regional governments to refocus activities, reallocate budgets and procure goods and services in the context of accelerating the handling of Covid-19.
- 4) Minister of Finance Regulation Number 23/PMK.03/2020 concerning Incentives for Taxpayers Affected by the Corona Virus Outbreak.
- 5) Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 6 of 2020 concerning Amendments to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and

Transmigration Number 11 of 2019 concerning Priorities for the use of Village Funds in 2020.

- 6) Circular of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 8 of 2020 concerning Villages Responding to Covid-19 and Affirmation of Village Cash Intensive Work.

Based on the various rules above, the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration issued regulations considering that Covid-19, which has become a global pandemic, has had a severe impact on the joints of the economy and the health of rural communities. Besides that, it is also to follow up on the directives of the President of the Republic of Indonesia related to the priority of using village funds to strengthen the foundations of the economy through the Village Cash Work Unit (PKTD) and maintaining public health through efforts to prevent and handle Covid-19.

The purpose and objective of the Circular are to serve as a reference in the implementation of the Covid-19 Response Village and the Village Cash Work Unit (PKTD) using the Village Fund. The scope of this provision includes a) Affirmation of Village Cash Intensive Work (PKTD); b) Covid-19 Responsive Villages; and c) Explanation of changes to APBDes.

Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 6 of 2020 concerning Amendments to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 11 of 2019 about Priorities for the use of Village Funds in 2020; and also the Circular of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 8 of 2020 concerning Villages Responding to Covid-19 and Affirmation of Village Cash Intensive Work, the Regency, District, and Village governments carry out these rules under the scope of their duties and responsibilities.

Based on interviews with informants, namely from BPMD (SS), District (Camat, RL), Village Heads (PD; and AM), information was obtained that the local government of Rejang Lebong Regency, based on various existing regulations, issued Regent Regulation (Perbup) Number 11 2020 concerning Amendments to Rejang Lebong Regent Regulation Number 5 of 2020 about Procedures for Distribution and Determination of Village Fund Details for Each Village in Rejang Lebong Regency for Fiscal Year 2020. As a result, the total budget ceiling for Rejang Lebong Regency Village Funds for 2020 is Rp.113,199,136,000 - for all villages in Rejang Lebong Regency. Furthermore, the Perbup details various policies as follows:

- 1) The amount of the Village Fund in Rejang Lebong Regency with details as follows:
 - a) The basic allocation of Rejang Lebong Regency is Rp. 79,543,878,000, -
 - b) Affirmation allocation for Rejang Lebong Regency is IDR 4,359,217,000,-
 - c) Performance allocation for Rejang Lebong Regency is IDR 1,729,152,000,-
 - d) Rejang Lebong Regency Formula Allocation of Rp. 27,566,889,000,-
- 2) The distribution of Village Funds is carried out in 3 (three) stages, with the following provisions:
 - a) Phase I no later than January by 40%
 - b) Phase II no later than March by 40%
 - c) Phase III no later than June by 20%

Based on the results of interviews with informants from the Rejang Lebong Regency BPMD related to the change in the budget ceiling due to the Covid-19 outbreak in 2020, the Rejang Regency government made changes to the budget ceiling so that each Village also experienced a change in the number of Village Funds to be received. Based on the existing allocation, it is not much different, but the difference requires the Village to adjust existing programs and activities, especially programs and activities that are on a priority scale related to

handling the Covid-19 outbreak conditions that occurred, where these programs and activities never existed before in the 2020 APBD_{Desa}

The Village Fund is prioritized to finance development and community empowerment aimed at improving the welfare of rural communities, improving the quality of human life, and reducing poverty, as stated in the Village Government work plan. Priority for the use of Village Funds includes activities in tackling the economic impact of the Corona Virus Village 2019 (COVID-19) pandemic, in the form of a) activities to handle the COVID-19 pandemic and b) social safety net in the Village. The use of the Village Fund is guided by the priority of using the Village Fund as determined by the Minister of Villages, Development of Disadvantaged Regions, and Transmigration.

The social safety net in the Village is in the form of village direct cash assistance (BLT) to poor or underprivileged families in the Village as beneficiary families. The Village Government is obliged to budget and carry out BLT Village activities. Prospective BLT beneficiary families at least meet the following criteria: a) poor or underprivileged families who are domiciled in the Village concerned; b) do not include beneficiaries of the Family Hope Program (PKH), Basic Food Cards, and Pre-Employment Cards. The data collection of prospective BLT Village recipients considers the Integrated Social Welfare Data (DTKS) from the Ministry of Social Affairs. The amount of BLT Desa is set at IDR 600,000 per beneficiary family monthly, paid every month for 3 (three) months.

In managing the APBD_{Desa} related to the Covid-19 outbreak, the regional government of Rejang Lebong Regency did not ask the Village to make changes to the APBD_{Desa} (APBD_{Desa}-P) but instructed them to implement the Cash-Intensive Program, especially in Direct Cash Assistance (BLT). The APBD_{Desa} amendment has its mechanism according to the existing laws and regulations (done after six months of the current year's budget). The rules and policies issued by the government provide an opportunity for the Village to carry out program activities related to the Covid-19 condition without having to make changes to the Village Budget first. This is due to urgent situations where changing the APBD_{Desa} takes a long time. The Village Government is allowed to make changes to the APBD_{Desa} on the way in the 2020 budget year following existing mechanisms. This is under the interviews with BPMD, the village head, and village assistants.

Village BLT is budgeted in the Village Budget at a maximum of 35% of the Village Fund received by the Village concerned. If the amount of the Village BLT for the Village BLT is insufficient, the Village Head may use the Village Fund over this limit after obtaining approval from the Regent. Provisions regarding criteria, data collection mechanisms, determination of family data for Village BLT beneficiaries, and implementation of Village BLT grants are carried out by the requirements stipulated by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration.

Village funds can be used to finance activities not included in the priority use of village funds after obtaining approval from the Regent. In giving this approval, the Regent ensures that the allocation of village funds for priority activities has been fulfilled and the legitimacy of development and community empowerment has been fulfilled. The regent approval is given when evaluating the draft Village Regulation regarding the Village Budget.

The Village Head is responsible for using Village Funds, including implementing the Village BLT distribution. The government and local governments can assist in using village funds. If the village government does not budget and does not carry out BLT Village activities, it is subject to sanctions in the form of stopping the distribution of village funds in phase III of the current budget year. The Village Government unites Independent Villages that do not budget and do not carry out BLT activities are subject to sanctions in the form of deduction of

village funds by 50% of village funds which will be distributed in phase II of the following fiscal year.

Discussion

The APBDesa for the 2020 Fiscal Year in Rejang Lebong Regency has been determined through a long process, so from January 2020, the APBDesa has been implemented. The occurrence of the Covid-19 outbreaks starting around March 2020 required the government to do various things related to the attack. The laws and regulations that apply to the Covid-19 epidemic have caused the Village to make multiple adjustments to implement the Village Budget and the existing rules. Many rules and policies have been issued to respond to the Covid-19 outbreak, which influences the Village, especially in managing the village budget.

Based on various existing regulations, the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration issued rules taking into account that Covid-19, which became a global pandemic, had a severe impact on the joints of the economy and the health of rural communities. Besides that, it is also follow up on the directives of the President of the Republic of Indonesia related to the priority of using village funds to strengthen the foundations of the economy through the Village Cash Work Unit (PKTD) and maintaining public health through efforts to prevent and handle Covid-19. The scope of this provision includes Affirmation of Village Cash Intensive Work (PKTD); Covid-19 Response Village; and an explanation of APBDes changes.

Furthermore, the Regent of Rejang Lebong Regency also issued a Regent Regulation regarding Covid-19 Responsive Villages and Village Cash Intensive Work as outlined by various policy rules from the central government, especially from the Ministry of Villages and PDPT. This Regent Regulation provides an overview of what the Village government must do in managing the 2020 APBDesa related to Covid-19. The focused activity is to carry out a Village Cash Intensive Work (PKTD) program, which in essence, is that the Village Fund is used with a Village Cash Intensive Work (PKTD) pattern through self-managed management, as well as the utilization of natural resources, appropriate technology, innovation, and resources. Village human resources.

Village Cash Intensive Work (PKTD) are: Village Funds are used with the Village Cash Work Intensive pattern (PKTD) through self-managed management, the utilization of natural resources, appropriate technology, innovation, and village human resources. Workers are prioritized for members of poor, unemployed, and underemployed families and members of other marginalized communities. Wages are paid every day. The implementation of PKTD activities follows the following provisions: a) Implement a safe distance between one worker and another worker of a minimum of 2 (two) meters; b) Workers who cough or have colds are required to wear a mask.

The Covid-19 Response Village is where the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration instructs villages to form Village Volunteers to Fight Covid-19. The structure and duties of the Covid-19 Village Volunteers consist of the Chair (Village Head), Deputy (BPD), Members (Village Apparatus, BPD Members, Village Head or equivalent, Head of RW, Head of RT, Village Local Assistant, Family Hope Program Assistant, Healthy Village Facilitators, other assistants who live in the Village, Village Midwives, Religious Leaders, Traditional Leaders, Community Leaders, Youth Organizations, PKK, Village Community Mobilization Cadres (KPMDD). are Babinkamtibmas, Babinsa, and Village Facilitators

Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 6 of 2020 concerning Amendments to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 11 of 2019 regarding Priorities for the use of Village

Funds in 2020; and also the Circular of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 8 of 2020 concerning Villages Responding to Covid-19 and Affirmation of Village Cash Intensive Work, the Regency, District, and Village governments carry out these rules by the scope of their duties and responsibilities. The regional government of Rejang Lebong Regency, based on various existing regulations, issued Regent Regulation (Perbup) Number 11 of 2020 concerning Amendments to Rejang Lebong Regent's Regulation Number 5 of 2020 about Procedures for Distribution and Determination of Details of Village Funds for Each Village in Rejang Lebong Regency for Fiscal Year 2020.

The Village Fund is prioritized to finance development and community empowerment aimed at improving the welfare of rural communities, improving the quality of human life, and reducing poverty, as stated in the Village Government work plan. Priority for the use of Village Funds includes activities in tackling the economic impact of the Covid-19 pandemic, in the form of a) activities to handle the Covid-19 pandemic and b) social safety net in the Village. The use of the Village Fund is guided by the priority of using the Village Fund as determined by the Minister of Villages, Development of Disadvantaged Regions, and Transmigration. The social safety net in the Village is in the form of village direct cash assistance (BLT) to poor or underprivileged families in the Village as beneficiary families. The Village Government is obliged to budget and carry out BLT Village activities. Prospective BLT beneficiary families at least meet the following criteria: a) poor or underprivileged families who are domiciled in the Village concerned; b) do not include beneficiaries of the Family Hope Program (PKH), Basic Food Cards, and Pre-Employment Cards. The data collection of prospective BLT Village recipients considers the Integrated Social Welfare Data (DTKS) from the Ministry of Social Affairs. The amount of BLT Desa is set at IDR 600,000 per beneficiary family monthly, paid every month for 3 (three) months.

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In terms of goal-setting theory, the village government has carried out a process of adjusting the implementation of the budget (APBD_{Desa}) related to the Covid-19 outbreak. The village government has changed the planning and budget documents, including village development goals and programs following development goals and programs from sub-districts and districts during the Covid-19 outbreak. Villages must adjust the APBD_{Desa} so that it requires a joint commitment from all levels of society in the Village to implement various rules during this Covid-19 outbreak jointly. The goal-settings that a person's behavior is determined by two cognitions, namely values (values) and intentions (goals), so that the village government and the community have set goals for their future behavior following the conditions of the Covid-19 outbreak, and these goals will influence their behavior in achieving it.

Goal-setting theory has implications for village government such as 1) this theory affects the way village governments measure their performance, which uses the concept of goal setting, namely clear goals, challenging goals, and commitment to achieving them; 2) enables the village government to make good preparations in the implementation of achieving goals by

building community social conditions, infrastructure, and technology following the goal-setting program; 3) prepare the workforce regarding the interaction and communication between the village government and the community; 4) emphasis on targets that must be known and understood by all components of the community involved; 5) evaluate the follow-up to the adjustment of the determined targets in the event of various changes; and 6) evaluation in the achievement of goals. Based on existing rules and regulations, the village government readjusted the goals, especially in the conditions that existed during the Covid-19 outbreak, to provide welfare to the community.

Agency theory cannot be separated from the bargaining position between the village government (agent) and the village community (principals). As the owner of village finances, the village community must have access to limited information in every stage of village financial management. In contrast, the village government, as an actor in the operational practice of program activities in the Village, has information on all matters relating to village financial management in accurate and comprehensive terms, including about conditions Adjustment of the Village Budget during the Covid-19 period. The different and contradictory positions, functions, situations, goals, interests, and backgrounds of the principals and agents will create conflicts with conflict of interest and influence between each other in the Village's financial management process. The involvement of the community and the BPD in the village government in the decision-making process causes conflicts between the village government and the village community to decrease.

Conclusion and Implication

Conclusion

The process of preparing planning and budget documents (RPJMDesa, RKPDesa, and APBDesa) carried out by the Village government in the Rejang Lebong Regency area has been carried out well based on deliberation and kinship. The initial stage is the formation of the RPJMDesa, RKPDesa, and APBDesa drafting teams by the Village Head. Furthermore, the RPJMDesa drafting team harmonized the development policy direction of the Rejang Lebong Regency, conducted a study of village conditions, drafted the RPJMDesa, discussed the RPJMDesa in village meetings, and determined the RPJMDesa. In preparing the RKPDesa, the Team observed the indicative village ceiling and the alignment of programs/activities to enter the Village, re-examined the RPJMDesa document, and drafted the RKPDesa, recruited the RKPDesa through village development planning deliberation, and determined the RKPDesa. In preparing the APBDesa draft. The Team examined the RKPDesa document that had been trained in the Musrenbangdes process, prepared the APBDesa draft by involving representatives, discussed the APBDesa plan in the Village Deliberation forum (Musdes) by applying the community and other related parties, made improvements to the APBDesa draft and approved the BPD as a community representative. The village head stipulates a village regulation on APBDesa.

The changes to the Village Budget and its implementation during the Covid-19 outbreak began with the various rules and policies issued. The rules relating to managing the Village Budget during the Covid-19 period are associated with implementing the activity program for the Village Cash Intensive Work (PKTD) and the Covid-19 Response Village. Furthermore, the Regent of Rejang Lebong Regency also issued a Regent Regulation regarding Covid-19 Responsive Villages and Village Cash Intensive Work to serve as guidelines for the village government. Activities in the Village are focused on conducting PKTD activity programs, the essence of which is that the Village Fund is used in a pattern through self-managed management, as well as the utilization of natural resources, appropriate technology, innovation, and village human resources. The Village Government does not make changes to the Village Budget related to the existence of these programs and activities. However, the government

adjusts the implementation of the Village Budget and will make changes along the way to applicable regulations. Implementing the existing program activities in the APBD_{Desa} in the Form of village development activities and community empowerment continues as it should. The Rejang Lebong Regency Government made adjustments to the 2020 Village Fund budget ceiling.

Research Implication

The implication of the results of this study is to increase the role of provincial, district, sub-district governments, assistant staff, and other related parties in providing various education and assistance in understanding the APBD_{Desa} condition during the Covid-19 outbreak. The same understanding of all components in the Village includes convenience in adjusting the Village Budget and in its implementation following the activity program determined during the Covid-19 outbreak. Under their scope and capacity, these parties continuously develop an attitude of concern for all components of society in the village development process, especially during this Covid-19 outbreak. Building closeness and cooperation between the village community and the village government in the village financial management process during the Covid-19 attack. Ongoing socialization of various applicable laws and regulations related to financial management and village development during the Covid-19 outbreak from parties to the community and village government so that a common understanding is built in the village development process. The main goal of village development to create village welfare and prosperity will be achieved.

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