

STRATEGIES FOR UTILIZING VILLAGE FUNDS FOR ECONOMIC RECOVERY OF COMMUNITIES POST-COVID-19 PANDEMIC

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ABSTRACT

The end of the Covid-19 pandemic does not immediately change the economic situation of the community. Various efforts have been made by the government, including enhancing economic conditions at the village level. Since 2015, village funds have been directed toward equitable development, and during the pandemic, their use was prioritized for Covid-19 prevention. To support economic recovery, the government established priority policies for utilizing village funds. This study aims to identify the village government's strategies in using these funds for economic recovery, as well as the obstacles and supporting factors in implementation, and the impacts felt by the community and the village government. The research was conducted in Taro Village, Tegallalang District, Gianyar Regency, using a qualitative descriptive approach through interviews, observations, and documentation. Informants were selected through purposive sampling. The findings indicate that Taro Village Government's strategies include food security programs, infrastructure development for agriculture, tourism village development, BLT programs, and labor-intensive programs. Challenges faced include limitations in managing village funds according to community needs and inadequate human resources. Supporting factors include community participation, cooperation between village services and customary institutions, and local natural potential. Positive impacts for the community include job creation and business opportunities, while the village government benefits from CSR assistance from companies to support village programs.

KEYWORDS Village Funds, Economic Recovery, Strategies, Community, Post-Covid-19 Pandemic.



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INTRODUCTION

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Villages have a very large opportunity to regulate and manage their own government and carry out development to improve the welfare and quality of life of village communities since the enactment of Law Number 6 of 2014 concerning Villages (Nugraha, 2023). The management of village funds and assets can be handled independently by the village government, as well as the management of various natural resources owned (Utami & Setyariningsih, 2022). Article 4 of the Village Law outlines the goals to be achieved, including strengthening village communities as development subjects, encouraging the village economy, and bridging the national development gap. The goal of village development is to improve the welfare of the village community and the quality of human life as well as poverty alleviation through the fulfillment of basic needs, development and village facilities and infrastructure, development of local potential, and sustainable use of natural resources and the environment (Azzahra, 2023). Sustainable means that village development to meet current needs is carried out without sacrificing the fulfillment of the needs of future village generations (Iskandar, 2020). The amount of responsibility from the village to carry out these goals is balanced with the allocation of funds sourced from the State Revenue and Expenditure Budget.

The Village Government has received direct funding from the Central Government which is transferred directly to the Village Cash Account in the context of implementing community development and empowerment since 2015.

Based on the data obtained, the number of ceilings for the Village Fund continues to increase from year to year. This reflects the government's seriousness in advancing and prospering the community from the smallest element, namely the village (Masniadi et al., 2021; Parwata et al., 2022; Wiranata et al., 2022). In accordance with Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget, the amount of budget distributed to villages from the State Revenue and Expenditure Budget is calculated based on the population, geographical location, and poverty rate of districts/cities determined by the Regulation of the Minister of Finance. The priority of the use of village funds is regulated by the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration, which is determined every year.

The existence of Corona Virus Disease 2019 (COVID-19), which was first discovered in Wuhan, China, shocked the world towards the end of 2019. This virus soon spread to all parts of the world, including Indonesia. Until the initial priority of the Village Fund planned for development shifted and could not be realized due to regulations that mandated a refocus of the Village Fund budget for BLT (Sugiri, 2021). The Village Fund is also focused on meeting the needs of public health (Hidayat, 2021). Until 2022, although a vaccine has been found to prevent its spread, it is not yet known when everything will return to normal. The COVID-19 pandemic has caused problems in terms of meeting people's food needs; the threat of a food crisis has caused food price volatility, where food prices have become unstable as a result of food supply disruptions (Priyono, 2021). The use of household yards is one of the efforts to meet food needs at the family level (Rosidah et al., 2021). The Government of Indonesia, through the State Revenue and Expenditure Budget (APBN), seeks to improve the condition of the national economy and the handling

of COVID-19, one of which is through the Village Fund scheme, which has been running since 2015.

Since 2022, the use of Village Funds has been prioritized based on a percentage allocation to support the national economic recovery program, reflecting the impacts of the global pandemic that began affecting Indonesia in 2021. This allocation is governed by Presidential Regulation Number 104 of 2021, which outlines the National Revenue and Expenditure Budget for Fiscal Year 2022. According to Article 5, the Village Funds must be utilized as follows: at least 40% for social protection programs, including direct cash assistance to villages; at least 20% for food and animal security programs; at least 8% for COVID-19 handling support programs; and the remaining funds for other priority programs as stipulated by relevant laws and regulations.

The existence of the COVID-19 pandemic greatly affects development in all fields, so the government takes policies for national economic recovery for development (Mariam et al., 2022). Among them are budget programs sourced from the State Budget in an effort to recover the community's economy (Mariam et al., 2022).

National priority programs, according to village authority, include: a). Village data collection, mapping of potential and resources, and management of information and communication technology as an effort to expand partnerships for village development; b). Development of tourism villages for equitable village economic growth, c). Strengthening vegetable and animal food security to realize a hunger-free village, d). Prevention of stunting to realize a healthy and prosperous village and e). Inclusive village development to increase overall community involvement in village development.

The use of village funds for natural and non-natural disaster mitigation includes: a). mitigation and handling of natural disasters, b) mitigation and handling of non-natural disasters, c). realizing a poverty-free village through Direct Cash Assistance from Village Funds.

Based on the data obtained, the amount of Village Funds received by each in Gianyar Regency in 2022 is Rp. 704,411,000 to Rp. 1,360,908,000. Where the village that received the lowest funding was Tegal Tugu Village, and Taro Village obtained the highest by paying attention to the basic allocation, formula allocation, and performance allocation. Performance allocation is an indicator of calculating the distribution of village funds based on the performance of the village government in managing village funds. In Gianyar Regency, there are 10 (ten) villages that received performance allocations, including Kemenuh Village, Singapadu Kaler Village, Batuan Kaler Village, Saba Village, Pering Village, Lodtunduh Village, Singakerta Village, Kedewatan Village, Taro Village and Puhu Village.

Based on the data obtained, Taro Village, as the recipient of the most performance allocations and Village Funds in Gianyar Regency, prioritizes village funds for the provision of BLT, which is Rp.594,000,000 for 165 KPM (Beneficiary Families), while other villages that receive performance allocations allocate village funds for BLT between 115 KPM – 138 KPM. Judging from the

data above in Taro Village, it still prioritizes the provision of direct cash assistance to the community as one of the efforts in the economic recovery of the community.

In accordance with the provisions contained in Article 33 of the Regulation of the Minister of Planning of the Republic of Indonesia Number 190/PMK.07/2021 concerning the Management of Village Funds, the criteria for recipients of Village Fund Direct Cash Stones are as follows: 1). poor or indigent families domiciled in the village concerned and prioritized for poor families who are included in the category of extreme poverty, 2). loss of livelihood, 3) having family members who are vulnerable to chronic/chronic illness, 3) poor families who receive other social safety nets that have stopped either from the APBD and/or from the APBN, 5) poor families who are affected by the COVID-19 pandemic and have not received assistance, and 6) households with elderly single household members.

Based on previous research, in the implementation of policies on BLT Village Funds, obstacles are still found, including the limited capacity of the village government apparatus itself, so that in the preparation and determination of community data on BLT Fund recipients are still outside the provisions, lack of socialization to the community, so that there are differences of opinion in the community about the criteria for BLT Village Fund recipients (Mubarok, 2022). Socialization from both the Central Government and the Regional Government to the Village Government is very necessary in efforts to manage the village budget so that the use of village funds can run well (Alexandro & Saputra, 2021). (Br Siahaan & Atlantika, 2022), in its research in Pasti Jaya Village, the village government will utilize village funds for infrastructure development for agricultural access by building 3 (three) farming roads with concrete rebates and the construction of 1 (one) bridge unit to implement food and animal security programs.

Based on the background and results of previous research, more in-depth research is necessary to determine the Strategy for the Utilization of Village Funds for community economic recovery after the COVID-19 pandemic.

RESEARCH METHOD

This study uses a qualitative descriptive method that aims to describe in depth the use of village funds for community economic recovery in Taro Village, Gianyar Regency. The researcher chose this location because Taro Village is one of the largest recipients of village funds in Gianyar Regency and has won various awards even during the pandemic. The data used in this study was obtained from two main sources, namely primary data through interviews with key informants, such as village heads, village officials, and beneficiary communities, and secondary data in the form of related documents such as APBDes and village fund realization reports.

The data collection techniques used include semi-structured interviews, non-participant observations, and documentation. The data obtained were analyzed using data reduction techniques, data presentation, and drawing conclusions in accordance with the analysis methods from Miles and Huberman. The data collected is then verified through triangulation to ensure its validity. The results of this study are expected to provide a comprehensive understanding of how village funds are used to support the economic recovery of the community in Taro Village,

as well as the impact felt by the community and the village government from the implementation of the policy.

RESULT AND DISCUSSION

Village Government Strategy in Utilizing Village Funds for Community Economic Recovery

The Village Government, in planning village development in accordance with its authority, follows the direction of the district/city development plan. The Village Development Plan includes the Village RPJM and Village RKP which are prepared within a certain period of time and decided through Village Regulations. The Village RPJM plans development within a period of 6 years, while the Village RKP or Village Government Work Plan regulates the development program in a year.

In determining the planning of the annual program of the Taro Village government, it carried out village deliberations involving BPD, Village Government, Village Community Institutions, representatives of community groups, and community leaders organized by BPD. In this village deliberation, the village government absorbs the aspirations conveyed by the participants of the deliberations, which will later be determined in the minutes of the village planning deliberations. In accordance with the regulations, after the village development planning proposal is determined, the village government will formulate a Village Government Work Plan (RKP) prepared by a team formed by the Village Head. The Village RKP Preparation Team scrutinizes the Village RPJM, Programs and Policies issued by the Central Government, Provincial Regional Governments, and Regency Regional Governments, and proposals from the community in accordance with the authority of the village.

In accordance with regulations, the Village Government, in determining the programs that will be implemented every year, has been in accordance with the provisions, namely having carried out village deliberations to accommodate the aspirations of the community in village development planning; this is in accordance with the principle of village financial management, namely participatory village development planning. Of course, the matters discussed in development planning must not be separated from the Village RPJM, program synergy from the Central Government, Provincial Regional Governments, and Regency Regional Governments.

In accordance with the priority program for the use of village funds regulated by the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration, where there are programs that have been determined for the amount of use of funds since 2022, namely Village BLT and Food Security. Meanwhile, other programs are in accordance with the priority of using village funds, namely national economic recovery in accordance with village authority, national priority programs in accordance with village authority, and natural and non-natural disaster mitigation and handling programs in accordance with village authority adjusted to village needs.

In accordance with the mandated provisions, especially in the use of village funds that have been discussed through village deliberations, proposed village

development planning, which is stipulated in the Village RKP and has been budgeted in the APBDes, for the national economic recovery program based on the authority of the village, the Taro Village Government has determined the Village Fund direct cash assistance program (BLT) in accordance with the provisions, the village-level food security program and the tourism village development program as an effort to revive the economy of the community in Taro Village.

The draft Village Revenue and Expenditure Budget that has been discussed with the Village Government and BPD before being submitted to the Regent through the Sub-district Head for approval is stipulated as a Village Regulation on the Village Revenue and Expenditure Budget. This is based on the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management.

The Draft Village Regulation regarding the Village Revenue and Expenditure Budget (APB Desa) must be accompanied by at least the following documents:

- a. A letter of introduction explaining the purpose and purpose of the Draft Village Regulation on the Village Budget.
- b. Draft Village Regulations prepared by Perbekel regarding the detailed elaboration of the Village Budget.
- c. Village Regulation containing the Village Government Work Plan (RKP Desa) for the year concerned.
- d. Village Regulations that regulate authority based on the right of origin and local authority applicable at the Village level.
- e. Village Regulation explaining the establishment of reserve funds, if there are reserve funds available.
- f. Village Regulations regulating capital participation, if the Village has a plan to include capital in certain projects.
- g. Minutes of the results of the deliberations of the Village Consultative Body (BPD), which includes agreements and results of discussions related to the Draft Village Regulation on the Village Budget.

These documents are an important foundation in the preparation and submission of the Draft Village Regulation on the Village Budget, as well as ensuring transparency and participation in the decision-making process at the village level.

The implementation of verification at the sub-district level is carried out based on the Gianyar Regent Regulation Number 68 of 2020 concerning the Delegation of Evaluation of the Draft Village Regulation on the Village Revenue and Expenditure Budget and the Perbekel Regulation on the Elaboration of the Village Revenue and Expenditure Budget to the Sub-district. In carrying out the verification task, a RAPBDes Verification Team was formed, which was determined by the Sub-district Decree. The task of the team that has been formed is to report on documents related to the preparation of Village Regulations on Village Revenue and Expenditure Budgets.

The Taro Village Government, in determining and developing an activity program based on the conditions that exist in the community and the potential possessed by the village and to implement the program later, of course, must also

receive support and involve all levels of society to realize its vision and mission. All policy programs set in the APBDes, in addition to being conveyed in the musdes, are published through the village website and with billboards installed in strategic places.



Source: Taro Village
Figure 1. Taro Village APB Billboard

To get support in the implementation of programs set by the Village Government, transparency is very important. So that what is carried out in the village can run according to the plan that has been determined. The policy strategy set by the Taro Village Government in an effort to recover the community's economy is through the following programs:

1. Village-level Food Security Program

The National Priority Program that is the focus of the use of Village funds for the 2022 fiscal year is to strengthen food security, both in terms of plants (plants) and animals (livestock), with the aim of realizing a village that is free from hunger. The definition of food in this context includes all agricultural, plantation, forestry, fishery, livestock, aquatic, and water products used as food or beverages by humans. This includes additives, raw materials, and other materials used in the process of preparation, processing, or manufacturing of food or beverages. Food security is a condition in which food needs from the national to individual levels are met, which is reflected in the availability of sufficient, quality food both in terms of quantity and quality, safe, varied, nutritious, equitable, and affordable. In addition, the food available must also be in accordance with the religious values, beliefs, and culture of the community so that it can support a healthy, active, and productive life in a sustainable manner.

The food security program in Gianyar Regency has been started since 2019; where on April 4, 2019, the Regent of Gianyar launched the program under the name Puspa Aman. Puspa Aman includes the efforts of each household to produce fresh food using its own yard land, as well as building a network between households. This program is characterized by the existence of a joint seed house that functions optimally so that the provision

of fresh food on a diverse, nutritious, balanced, and safe regional scale can be created with the support of all related parties.

The Puspa Aman program itself focuses on the use of environmentally friendly yards and is aimed at strengthening food security and independence by developing a variety of foods based on local resources, caring for food genetic diversity such as plants, livestock, and fish, maintaining sustainability through the village nursery program, and increasing community income and welfare. This Regent's policy is increasingly gaining support after, in 2021, the Central Government, through the Ministry of Villages and the Ministry of Finance, issued a regulation requiring a minimum allocation of 20% of the 2022 Village Fund to support the Food Security program.

The Permendes policy that regulates the use of Village Funds for food security 20 percent has been implemented well in Gianyar Regency, which was able to exceed the target with an allocation of 22 percent. This achievement shows the commitment and seriousness of the village government in supporting food security programs to help the economic recovery of the community in their respective villages.

In accordance with the policy issued by the Government regarding the priority of the use of village funds and also the synergy of local government programs, namely the Puspa Aman program in Gianyar Regency, the Taro Village Government has allocated a budget for food security in the form of activities based on the results of the Village Development Planning Deliberation that has been set out in the Taro Village Revenue and Expenditure Budget as follows:

**Table 1. Budget Allocation to Support Food Security Activities
Taro Village in 2022**

It	Activity Description	Budget (Rp)	Labor Absorption (HOK)		Amount of HOK (Rp)
			RTM (HOK in Rp)	Non RTM (HOK in Rp)	
1	Safe Puspa	50.000.000			
2.	Production and production management for food security	213.551.600	87.850.000	22.700.000	110.550.000
3	Construction of Agricultural Production Facilities Storage Building	72.768.400	21.650.000	14.740.000	36.390.000

Source: Taro APBDes Document (processed)

Based on Table 1 above, food security program development activities are carried out with production management activities and food security production results with a budget of Rp. 213,551,600, where funds of Rp.110,550,000 are used for the payment of working wages. This illustrates that food security activities are carried out involving a lot of labor with the Village Cash Labor Intensive pattern to cultivate an area of 2.3 hectares. The workers come from poor households in local villages and communities that have lost their livelihoods due to the Covid-19 pandemic. Apart from being farmers, many people in Taro village who work in the tourism sector complain about their fate outside the village. Because of this pandemic, they returned to the village to start surviving by taking odd jobs. This work is carried out with PKTD with daily or weekly wage payments so that it can be used by the community to meet daily living needs so that economic turnover can occur in the village.

Puspa Aman in Taro Village uses an organic farming system, where its management and planting system uses organic materials/fertilizers. Not only in Puspa Aman, agricultural processing owned by individuals has also led to an organic farming system. The organic materials/fertilizers themselves come from waste processing in the village. Organic waste processing in Taro Village has been managed independently at TPS3R, which produces organic fertilizer and has been able to meet the fertilizer needs of farmers in the village. In addition to organic waste management, Taro Village also produces liquid organic fertilizer obtained from the processing of cow manure, which is a protected and sacred animal in Taro Village. With this effort, it is hoped that the economic turnaround can increase and the welfare of the community can be more evenly distributed.

In addition to the development of Puspa Aman, which uses the PKTD pattern, in 2022, there are also development activities that support the food security program, namely the construction of a storage building for agricultural production facilities with a budget of Rp. 72,768,400, where Rp. 36,390,000 is used for the payment of labor wages with the PKTD pattern. Activities involving a large number of workers through the PKTD pattern continue to be carried out in Taro Village to help the economic recovery of the community. This can be seen from the follow-up activities of the food security program budgeted in 2023.

**Table 2. Budget Allocation to Support Food Security Activities
Taro Village in 2023**

No.	Activity Description	Budget (Rp)	Labor Absorption (HOK)		Amount of HOK (Rp)
			RTM (HOK in Rp)	Non RTM HOK in Rp)	
1	Safe Puspa	25.970.000	52.350.000	19.125.000	71.475.000

2.	Safe Puspa Management Operations	29.320.000			
3.	Construction of Farming Roads in Banjar Pakuseba	177.996.220	72.150.000	18.750.000	90.900.000

Source: Taro Village APB in 2023 (data processed)

From the table above, it can be seen that the Village Government is very committed to the implementation of food security programs in a sustainable manner. This can be seen from the funds budgeted for safe puspa activities, which are supported by its operational budget. To maintain the sustainability of Puspa Aman, which was built so that it does not seem to be only noticed at the time of initial construction but is not well maintained so that this program will fail in the future so that a very large budget is wasted, the village government employs 2 (two) people to manage the Puspa Aman owned including the sustainability of the Puspa Aman program by providing plant seeds in a sustainable manner. They are given the flexibility to take care of Puspa Aman by continuing to coordinate with the village regarding what they will do in their management efforts.

In the 2.3 Ha area, there are several plants planted, including citrus plants, red ginger, elephant ginger, taro, papaya, eggplant, sweet potato, and kitchen spices such as turmeric, kencur, galangal, chili, sere, and so on. Because the purpose of the development of Puspa Aman is not just to meet daily needs but can provide additional income for the community, the Taro village government carries out training on processing the results of this nursery garden. This post-harvest processing is carried out by a group of women farmers (KWT) formed by the village. Each KWT has one processed product developed from Puspa Aman or Puspa Aman.



Figure 2. Processed Products of Puspa Aman Taro by the Group Women's Singles Dual Farmer

Source: Taro Village Documentation

Various plantation products developed in Puspa Aman are processed by women's groups formed in each banjar/hamlet. They were given training organized by the village government. Processed products produced include processed eggplant in the form of eggplant chips and moringa leaves, which are processed into moringa chili sauce with additional seasoning ingredients that are also produced at Puspa Aman. Candied tomatoes and also candied ginger, which are no less famous in Taro Village, look veteran made from recycled tar. The Dwi Tunggal Putri Farmer Women Group produces all of this. Meanwhile, other groups, such as the Giri Lestari Taro Farmer Women's Group, make processed cassava and taro ingredients. The Banjar Tebuana Farmers Group makes processed ginger, which is made into ginger powder. Their processing is in the form of powdered white ginger, powdered red ginger, and dried red ginger. The Warna Lestari Farmers Women group processes raw materials in the form of turmeric, which is made into turmeric powder, namely powdered yellow turmeric and powdered white turmeric. There is also a group that makes tea from red ginger. The production of the groups is marketed through BUMDes, and is also often facilitated to participate in MSME exhibitions.

Taro Village, where most of the people make a living as farmers, of course, must also pay attention to what is needed by the community. Based on the results of village deliberations has also been stipulated in the APBDes, in addition to supporting food security programs through Puspa Aman and Puspa Aman development activities, the Village Government is also distracting for farming road construction activities.

1. Village-level Tourism Development

Taro Village, which is known as one of the oldest villages with its unique art, customs, and culture, is currently continuing to grow along with the changes in civilization and the progress of the times. The Taro Village Government is actively integrating various potentials and involving actors and tourism volunteers to build the Taro Tourism Village. This initiative aims to create a strong economic foundation through local productive businesses and activities that can improve the welfare of the local community.

For the development and construction of tourist attractions in 2022 and 2023, the budget for tourism object structuring activities will be allocated in the Village Revenue and Expenditure Budget, which is sourced from the Village Fund. The amount of each budget can be seen in the following table:

Table 3. Village Fund Budget Allocation for Tourism Village Development

No.	Year 2022		Year 2023	
	Activity Description	Budget	Activity Description	Budget
1	Arrangement of tourist attractions	Rp. 89.914.900	Arrangement of tourist attractions	Rp. 294.714.000

Source: Taro Regional Budget

In 2022, the Taro Village Government has budgeted for the development of tourist objects in the form of arranging tourist objects sourced from village funds, which can only be in one tourist object, namely for the arrangement and construction of a homestay barrier wall at the White Lembu Tourism Object. This development work also uses a labor-intensive pattern of village cash where the budget for workers' wages is Rp. 34,145,000 from Rp. 89,914,900 of the allocated budget ceiling. This, of course, also aims to increase community income with economic turnaround in the village.

The budget allocation for the development of tourist villages this year is very small because there are still priorities that must be met in the use of village funds in accordance with the priority regulations on the use of village funds. In addition to the arrangement of white cow tourism, in 2023, there will also be a budget for the arrangement of Semara Ratih tourism objects, he continued. Judging from Table 3. above, the budget allocation for tourism development in 2023 has increased from the previous year. Where in 2023, the budget allocation for tourism development will be used for camp arrangement activities in Lembu Putih and the procurement of furniture and equipment, concrete rebates in Lembu Putih and concrete rebates for camps and restaurants, and also for finishing floors at Semara Ratih tourist attractions. Taro Village has several tourist attractions managed by the Taro Village Tourism Awareness Group (Pokdarwis) under the auspices of the Taro Village Sarwada Amertha BUMDes, including Semara Ratih tourism objects, white cow tourism objects, village garden tourism objects, and firefly park tourism objects.

The use of Village Land for the development of village potential in the form of the use of natural resources owned to be managed or developed into tourist attractions is one of the priorities set by the government in efforts to recover the community's economy, but the amount of budget used is not determined. So that the allocated budget is adjusted to the village's financial capabilities, however, even though the support from the village budget cannot be maximized as needed, the community participation in this program is so large that what is planned can run well. The existence of this tourist village provides job opportunities to the community, especially those who lost their livelihoods during the COVID-19 pandemic, and until now, from this program, handicraft businesses developed by the local community have begun to emerge, such as silver craft businesses. The silver craft business that was once extinct is now starting to rise again among the people of Taro Village because it is starting to be visited by tourists both locally, outside the region, and even abroad.

2. Village Fund Direct Cash Assistance (BLT) Announcement

In addition to food security and village-level tourism development, the Taro Village Government also runs a program to provide Village Direct Cash Assistance (BLT) to the community in accordance with the specified

criteria. This Village BLT is a priority program for the use of village funds in addition to the food security program, whose budget allocation is determined in accordance with Presidential Regulation Number 4 of 2022. All villages are required to allocate a minimum of 40% of the village fund budget. BLT is given to beneficiaries in the amount of Rp. 300,000 every month for 12 months. The criteria for people to be able to get Village Direct Cash Assistance (BLT) are as follows:

- a. Poor Families in Villages: Families who live in villages and are classified as poor, especially those in extreme poverty.
- b. Loss of Source of Income: Families who have lost their livelihood or main source of income.
- c. Family Members with Chronic Illnesses: Families with members who are susceptible to long-term or chronic illnesses.
- d. Stopped Social Assistance Recipients: Poor families who previously received social assistance from the APBD (Regional Revenue and Expenditure Budget) or APBN (State Revenue and Expenditure Budget), but their assistance has been discontinued.
- e. Affected by the COVID-19 Pandemic: Poor families affected by the COVID-19 pandemic have not received social assistance.
- f. Households with Single Elderly: Households consisting of only one elderly member.

Based on these criteria, the Taro Village Government allocates a Village Fund budget of Rp. 594,000,000 in 2022, around 42%. This assistance is given to 165 KPM BLT for 12 months with a monthly amount of Rp. 300,000. The number of KPM BLT is determined based on special village deliberations that discuss the Determination of Beneficiaries of Direct Assistance for the Village Tuna.

The provision of assistance in the form of BLT is felt to be very helpful for them in meeting their daily needs. This was conveyed by one of the recipients of assistance that the researcher met at the village office when receiving assistance from Mrs. Ni Wayan Sriyani, who works as a construction worker. He has received BLT assistance since 2020 until now. Mr. Wayan Sudibya also conveyed the same thing, he hopes that this program will continue because it is very helpful to increase income to meet daily needs. According to the Head of Kesra of Taro Village, Mr. I Wayan Ardika, the distribution of BLT to KPM went smoothly, because the funds distributed from the Central Government were on time so that village funds could be distributed every month.

All policy programs implemented in the village are inseparable from the role of the village apparatus in accordance with their duties and functions. The Village Apparatus and the existing village staff have carried out their duties optimally in supporting the policy programs that have been set.

One of the parties of the tourist attraction manager, Mr. I Komang Suparsa, also conveyed the same thing, "at the Samara Ratih tourist attraction. Currently, we find it difficult to find employees, young people who used to

work here after being given training and feel that they can go out to find work experience".

Discussion

Village Government Strategy in Utilizing Village Funds for Community Economic Recovery

The government has established a policy that requires villages to allocate part of village funds for the community's economic recovery after COVID-19. In addition, to improve the welfare of village communities affected by COVID-19, the government distributes assistance through the Village Fund, where part of the village funds must be used for Direct Cash Assistance (BLT) and Animal and Vegetable Food Security. The use of village funds is in accordance with the policies and priorities set, aiming to accelerate the recovery of the health and economic conditions of the village community. It is hoped that the condition of villages throughout Indonesia will soon recover from the impact of COVID-19. To achieve this goal, a commitment is needed in the use of village funds effectively, efficiently, and in accordance with applicable regulatory guidelines. In order for the allocation of village funds and priority programs that have been set to produce the expected results, villages must follow and comply with the guidelines for the management of village funds set by the government for the relevant fiscal year. Following up on these provisions, the Taro Village Government has set a policy strategy in an effort to recover the community's economy guided by the priority use of village funds. The policy strategies set and implemented are as follows:

1. Food Security

Implementing government policies related to the food security program, the Taro Village Government synergizes the resilience program determined by the central government and the program from the Gianyar Regency government in the form of the Puspa Aman Program. In collaboration with Traditional Villages, vacant land will be cleared to build a sustainable Puspa Aman in accordance with the central program. In addition to providing plant seeds for daily needs needed by the community with the aim of increasing family food security and reducing the burden of expenses to meet daily food needs, the Village Government also built a village garden with an area of 2.3 hectares for the implementation of a sustainable food security program with the aim of opening up business opportunities for the community to process the products of village gardens.

2. Village-level Tourism Development

The development of tourism at the village level or tourist village cannot be separated from the natural potential factor owned by Taro Village, whose scenery and beauty are so beautiful. By utilizing village funds and supported by the active role of the community, the Taro Village Government is able to develop its natural potential into a tourism village potential. This is also inseparable from the synergy between Traditional Villages and Village Villages who are very committed in their efforts to prosper the community. From the development of this tourism potential, efforts made by the community to seize existing economic opportunities emerged. However, this program does not include programs that are determined to use the budget from village funds,

so the development program is carried out in stages according to the village's financial capabilities. In terms of resources, the management of tourist attractions is still inadequate in terms of the ability to manage them.

3. Provision of BLT

To prevent an increase in the poverty rate as a result of the COVID-19 pandemic, the government in 2022 took steps by determining the use of village funds to secure social networks in the form of providing BLT from village funds by 40%. This is done because there are still many people who do not have permanent jobs due to the loss of livelihoods, especially those who work in the tourism sector. This has been followed up by the Taro Village Government by allocating BLT funds of 42% of the budget received. Apart from being farmers, many people in Taro Village also work in the city as tourism workers.

4. Village Cash Labor-Intensive Program (PKTD)

The Village Fund's Cash Intensive Program (PKT) aims to create jobs through development activities that are carried out in a self-managed and cash-intensive manner. This program also seeks to foster a sense of togetherness, mutual cooperation, and participation in the village community. In addition, this program aims to improve the quality and quantity of empowerment of rural communities, expand access for the poor, women, children, and marginalized groups to basic services, and reduce unemployment, semi-unemployed, and poverty. Through a community empowerment approach, this program is also expected to generate social and economic activities in the village. In Taro Village, the PKTD program has been implemented through various development activities carried out in order to support food security programs and the development of tourist villages. These activities include the construction of Puspa Aman, the Construction of Farming Roads, and the Development or arrangement of tourist attractions. The recruited workforce comes from the poor and people who have lost their livelihoods.

The implementation of a policy or strategy set by the village government in the use of village funds for community economic recovery, according to Edwards in (Sahya, 2019) determined by four variables, namely:

1. Communication is the process of delivering policy information from policymakers to policy implementers so that policy actors can know and understand the content, objectives, directions, and target groups of policies. Thus, policy goals and objectives can be achieved effectively and efficiently. From the results of the research, it was found that communication that has been running in Taro Village in determining and implementing policies or strategies for the use of village funds for community economic recovery has been going well. This can be seen from the process of planning and determining policies carried out through village deliberations involving all stakeholders in the village, including the Village Government, BPD, Village Community Institutions, institutions in the village such as Customary Institutions, representatives of women's groups,
2. Resources and strategies in the form of policy programs will be able to run well if supported by adequate resources. The form of resource support is not

only human resources but can also be in the form of material and natural resources. The food security program and the development of village-level tourism villages implemented in Taro Village as an effort or strategy in the economic recovery of the community by utilizing village funds is made a priority program because the Village Government is confident that it can be implemented sustainably because Taro Village has a very supportive natural resource potential. The geographical location and existing weather greatly support the development of the Puspa Aman program, and the very beautiful natural potential, if managed properly, greatly supports the implementation of the natural tourism village program in Taro Village.

3. The attitude of the Implementer is the commitment of the policy implementer to carry out the policies that have been set. The Taro Village Government has followed up on policies from the Central Government, Regional Governments, and Provincial and Regency in prioritizing using village funds for community economic recovery. Before being outlined and stipulated in the Village Government Budget, village deliberations were carried out by representatives of organizations/institutions in the village and community leaders. Each institution in the village has carried out its respective duties and functions in implementing the programs that have been set. BPD has carried out its duties in carrying out village deliberations to discuss village development planning. The Village Government has carried out development activities in accordance with what has been stipulated in the APBDes by involving village officials as Activity Implementers by forming an Activity Implementation Team from regional heads, village community institutions, and also communities who are competent in their fields.
4. Organizational Structure is an attachment in an organization in accordance with the authority it has. The organizational structure of the Taro Village Government is determined based on..... Where there, it regulates the main duties and functions of the village head and village apparatus in carrying out government affairs, development, coaching, and community empowerment. In addition, to carry out the activities contained in the APBDes, Perbekel every fiscal year establishes a decision on the Implementation of Village Financial Management (PPKD), which regulates the task of dividing the tasks of village apparatus based on the activities in the APBDes in accordance with their respective duties. So that all village officials who carry out their duties as PPKD have clear duties.

Discussion of Obstacles and Supporting Factors in Utilizing Village Funds for Community Economic Recovery

1. **Obstacles in the use of village funds for community economic recovery.**
 - a. Human resources
Taro Village does not yet own human resources who can manage what the village government has built. Young people who are expected to be able to manage and develop the village government's efforts prefer to seek work experience in the city. The limited number of village officials

and their limited abilities are also obstacles to the development of village efforts.

b. Budget Availability

After the COVID-19 pandemic, the budget owned by the village is very limited because the village's sources of income have not been maximized. Villages can only rely on sources of funds from village funds, while for other sources of income, the realization has not been ascertained. For the use of village funds, there are already provisions for the amount used in each priority, so the village cannot do much in allocating the budget to activities that are considered a priority by the village itself

2. Supporting factors in the use of village funds for community economic recovery.

a. Natural Potential

The rural potential that includes natural scenery, historical and cultural relics, and folk crafts has so far succeeded in attracting tourists. The existence of this natural potential provides great support for the development of nature-based tourism. With the management of natural resources that are still beautiful, it is able to make this village a tourist village that has attracted a lot of attention and tourist visits both from within and outside the country.

b. Synergy of Traditional Villages and Official Villages

The strategy or policy program implemented by the Taro Village Government in the economic recovery of the community can run well because of the cooperation between the Service Village and the Customary Village. The two institutions in the village support each other in implementing programs in the village, especially those that concern the interests of the community in general. Like Puspa Aman activities carried out in the village, it will not be able to succeed without the cooperation between these two institutions, as well as the development of tourism because those who have land to be used as the object of activity are customary villages.

c. Community Participation

The community is very involved in efforts to recover its economy in Taro Village. This can be seen from the community's participation in planning, implementing, and supervising policy programs, which are the village's strategy to improve the welfare of its community. Almost all levels of society from various fields of expertise or work are involved in this program.

Discussion of the Impact of the Village Fund Utilization Strategy for the Community

Employment

The community can use the funds provided to meet their daily needs by providing BLT. This assistance greatly helps people who do not have a fixed income. Implementing development that involves many communities with the Village cash-intensive pattern with a daily or weekly wage payment system

provides a huge opportunity for economic turnover in the community. People who have lost their livelihoods can get involved and earn income from this program even though it is not permanent.

The development of the tourist village and the construction of Puspa Aman, which was carried out in Taro Village in an effort to recover the economy, created many jobs that absorbed labor from the local community. There are several tourist attractions built in Taro Village, including the White Cow Tourism Object, Semara Ratih Tourism Object, Firefly Park Tourism Object, and Puspa Aman, which is also used as an educational tourism object by the Taro Village Government. All of these use local labor. So that people who have expertise in the fields needed in this place can work here. Until now, the workforce that has been absorbed is as follows:

Table 4. Tourism Objects and Number of Workers

No.	Name of Tourist Object	Number of Workers
1.	Semara Ratih	6 people
2.	White Bull	10 people
3.	Firefly Garden	2 people
4.	Safe Puspa	2 people
5.	PKTD	67 people

Source: Taro Village Office

Business opportunities

The development of village tourism and Puspa Aman attracts tourists to visit the village. This provides a breath of fresh air for people to open their own businesses, especially for people who have lost their jobs in the tourism sector. The community began to build lodgings for the accommodation of tourists in collaboration with food stalls or culinary businesses, opening handicraft businesses such as carving and silver crafts; in addition to processed products from Puspa Aman, people also made production from garden products or their own agricultural products.

Village Government

For the village government itself, their success in managing tourism potential to be used as an effort to recover the community's economy has received appreciation and awards from both the local and central governments. The various awards won have attracted interest from private parties to provide assistance in the form of CSR (Corporate Social Responsibility) for its sustainability. The companies or private parties that provide CSR include Indonesia Power; this company assists villages in the development of Bio Gas, provides assistance in the form of building toilets in tourist attractions and also various types of plants; Pertamina Hulu Mahakam provides assistance in the form of Gasebo buildings, and also Bio Gas development; Bank BCA assistance in the form of toilet buildings and name signs; Bank Sinar Mas, the development of bio taro is the processing of white cow dung into organic fertilizer.

CONCLUSION

In conclusion, the Taro Village Government's strategy for utilizing village funds for economic recovery focuses on several key programs: the Food Security

Program through Puspa Aman to enhance family food security, the development of village-level tourism leveraging local natural potential, the Social Safety Net Program with Direct Cash Assistance (BLT), and labor-intensive projects prioritizing local workers from disadvantaged backgrounds. These initiatives are guided by the Ministry of Villages' priority provisions and village deliberations. However, challenges such as limited human resource capacity and budget constraints hinder optimal program management, as funds are also needed for other essential services. Supporting factors include the village's attractive natural resources, strong cooperation between the Service Village and Customary Village, and active community participation, which is crucial for successful implementation. Overall, these strategies positively impact both the community by creating jobs and entrepreneurial opportunities and the village government, which benefits from increased CSR assistance for program support.

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