



AKUMULASI: Indonesian Journal of Applied Accounting and Finance

URL: <https://journal.uns.ac.id/akumulasi/article/view/780>

DOI: <https://doi.org/10.20961/akumulasi.v2i2.780>

Volume 2, Issue 2, Page 164-176, December 2023

Analysis of Procedures and Effectiveness of Covid-19 Cash Transfer Program (Case Study in Karangasari Village, Kulon Progo)

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ABSTRACT

This study aims to determine the procedure and effectiveness of the distribution of the Village Fund Cash Transfer program in Karangasari Village, Subdistrict Pengasih, Kulon Progo Regency. The method used in this study is qualitative method. The type of data used is secondary data obtained from the realization report of the 2021 cash transfer program distribution and primary data obtained from interviews with informants. Data collection techniques are carried out using documentation and interview methods. The results of the study show that the effectiveness of cash transfer distribution in terms of timeliness, target accuracy, and budget accuracy has been running effectively. This can be seen from the qualitative data analysis of the statements expressed by informants in line with quantitative data calculations from the cash transfer distribution realization report which shows 100% figures from all aspects. Likewise, the procedures applied to the distribution process have been running in accordance with the regulations set by the government.

Keywords: cash transfer; effectiveness; village fund

Cite this as: Wulaningrum, P. D., & Asrianto, R. (2023). Analysis of procedures and effectiveness of Covid-19 cash transfer program (Case study in Karangasari Village, Kulon Progo). *AKUMULASI: Indonesian Journal of Applied Accounting and Finance*, 2(2), 164-176. <https://doi.org/10.20961/akumulasi.v2i2.780>

Received for publication on July 1, 2023

Accepted after corrections on July 9, 2023

INTRODUCTION

Poverty is one of the long-standing problems in Indonesia, especially from 2014 to 2015. Poverty is caused by many influencing factors such as people's educational qualifications are lacking, labor capacity is not optimal, the amount of work wages is very minimal, inadequate income distribution, lack of workplace expectations, and political instability. According to the Central Statistics Agency (Indonesian: *Badan Pusat Statistik*, abbreviated BPS) in 2021, the total poor population in Indonesia in September 2021 reached 26.50 million or approximately 9.54% of the total population of Indonesia, this number is smaller by around 1.03 million compared to March and shrank by 1.04 million people compared to September last year.

Table 1. Poverty data of D. I. Yogyakarta Province

No	Poor Population Data in 2021	Population	Number of Poor Population
1	Province D I Yogyakarta	3.668.719	506.400
2	Kulon Progo Regency	436.395	81.140
3	Pengasih District	52.514	23.410
4	Karang Sari Village	11.087	5.753

Source: BPS Kulon Progo Regency 2021

According to table 1 of the poverty data of Yogyakarta Province in 2021, the population of Yogyakarta Province is 3,668,719 people with the number of poor people being 506,400 (13.80%). Data on the population of Kulon Progo Regency is 436,395 people with a total poor population of 81,140 people (18.59%). While Pengasih District has a population of 52,514 people with a total poor population of 23,410 people. Especially for Karang Sari Village itself, the total poor population is 5,753 people from the total population, which is 11,087 people.

The Covid-19 pandemic has caused disruptions to economic sectors around the world, including Indonesia. The impact of the Covid-19 pandemic on the Indonesian economy is very significant, one example is that many companies have laid off their employees. The data obtained shows that there have been layoffs of approximately 1.5 million workers, with 90% of them laid off and 10% laid off (Hanoatubun, 2020).

The government has always moved quickly in dealing with threats to the national economy, such as implementing the Direct Cash Transfer (Indonesian: *Bantuan Langsung Tunai*, abbreviated BLT) program to overcome the negative impact of fuel price increases on poor households in 2005 and 2008 (Rosfadhila et al., 2013; Emalia, 2013). Likewise, the government has moved to overcome the negative impact of Covid-19 on the community. The government will provide policies in the form of BLT to people affected by Covid-19. The government through the Minister of Villages will prepare funds for this program amounting to IDR22.4 trillion to be distributed to poor people affected by the Covid-19 pandemic, these funds are taken around 31% of the Village Fund (Prabandari, 2020).

Another policy to further reduce the impact of the spread of Covid-19 is that the Government has designed various new policies by establishing a new Law to replace Law No. 1 of 2020, namely Law No. 2 of 2020. In this new regulation, it is explained that the priority use of Village Funds can be used for direct cash assistance to the poor in the village and especially for activities to overcome the Covid-19 pandemic.

The government through Permendes PDTT policy No. 6 of 2020 has a very good goal in saving the resilience and helplessness of village communities through BLT-Dana Desa in handling Covid-19 (Septiani, 2020), which is an amendment to Permendes PDTT No. 11 of 2019 concerning Priorities for

the Use of Village Funds in 2020. According to the policy written in the Regulation of the Permendesa PD TT No. 6 of 2020, BLT-Dana Desa is assistance specifically for the poor who live in the village, the funds to be given to the community are the allocation of the use of the Village Fund. The purpose of this program is so that the lives of the poor in the village can run stably in their economic and social activities. Each registered family will receive Rp 300,000/month, and the program will run for 12 months. If the needs of the village exceed the maximum amount of funds that can be allocated by the village, the village head can propose to the Bupati/Walikota to increase the allocation of village funds for direct cash assistance. The reason for the additional allocation based on the decision of the Special Village Board (Indonesian: *Badan Desa Khusus*) must be attached to the proposal (Nugraha, 2020).

Research on the effectiveness of the distribution of Village Fund BLT has been conducted by Widyastui et al. (2021), and Firmansyah et al. (2022). The results of their research show that the effectiveness of the distribution of the BLT program in the areas they studied is in accordance with applicable procedures but not yet effective. Meanwhile, research conducted by Sofi (2021), Ibrahim (2021), and Nafiah & Bharata (2021) showed the results in the areas they studied that the effectiveness of the distribution of BLT was effective and carried out according to procedures.

Based on several previous studies there are differences in results. This shows that the distribution of direct cash assistance in each region has not been fully effective and according to procedures, so researchers conducted a similar study in Karangasari Village, Pengasih District. This research uses a mixed research type of convergent parallel design. According to Creswell (2011) convergent parallel design is a technique of collecting quantitative and qualitative data and then analyzing them together to understand the research problem being carried out. In this case the researcher wants to compare the results of qualitative and quantitative observations whether they support or contradict each other.

Karangasari Village is part of Pengasih District, Kulon Progo Regency with an area of about 1,054,0885 hectares. Village or subdistrict (Indonesian: *Kelurahan*) Karangasari has a hilly plain 20 m above sea level and consists of 12 padukuhan, 68 RT and 30 RW. The Covid-19 pandemic limits people's movement in public spaces so that their daily needs are not fulfilled because the majority of residents in Karangasari Village are freelance daily laborers (karangasari-kulonprogo.desa.id, 2019).

Table 2. Data on Covid-19 cash transfer program recipients in Kulon Progo in 2021

No	Cash Transfer Recipient Data in Kulon Progo	Number of RTS Cash Transfer Recipients
1	Kulon Progo Regency	9.913
2	Pengasih District	871
3	Karangasari Village	200

Source: DTKS Kabupaten Kulon Progo 2021

Based on table 2 cash transfer program recipient data in Kulon Progo Regency, Karangasari Village is the Village with the highest number of Targeted Households (Indonesian: *Rumah Tangga Sasaran*, abbreviated RTS) Covid-19 cash transfer recipients in Pengasih District with a total of 200. Therefore, it is important to conduct research in Karangasari Village regarding the Analysis of Covid-19 Direct Cash Transfer Program Procedures and Effectiveness in Karangasari Village to find out how the cash transfer distribution procedure and the effectiveness of the distribution carried out considering the large number of RTS in Karangasari Village.

RESEARCH METHOD

The object of research that the researchers took was in Karang Sari Village, Pengasih District, Kulon Progo Regency. The choice of research location in Karang Sari Village is because the location is the village with the highest number of RTS recipients of cash transfer in Pengasih District. The source of data obtained in this study came from the subject during carrying out the study. This study used primary data and secondary data. This study uses secondary data taken from the report on the distribution of Direct Cash Transfer in Karang Sari Village. While primary data is obtained from informant sources, namely individuals or individuals, through interviews conducted. Interviews in this study were conducted to cash transfer recipient communities, Karang Sari Village Heads and Civil Service regarding the procedures and effectiveness of distributing the Direct Cash Transfer program to communities affected by Covid-19 in Karang Sari Village, Pengasih District, Kulon Progo Regency. The resource persons (subjects) in this study were 7 people consisting of 1 Village Head, 1 Village Secretary, and 5 people from Karang Sari sub-district who received the Village Fund cash transfer program who represented each hamlet in Karang Sari sub-district and had different jobs. Here is the profile of each informant:

1. Informant 1 with the initials MJ who is the Head of Karang Sari Village, the interview was conducted in Karang Sari Village, Kapanewon Pengasih, Kulon Progo Regency.
2. Informant 2 with initials AK who is the Secretary of Karang Sari Village, the interview was conducted in Karang Sari Village, Kapanewon Pengasih, Kulon Progo Regency.
3. Informant 3 with the initials M who is a resident of Karang Sari Village who received the Village Fund cash transfer in 2021, the interview was conducted at Karang Sari Village, Kapanewon Pengasih, Kulon Progo Regency.
4. Informant 4 with US initials who is a resident of Karang Sari Village who received the Village Fund cash transfer in 2021, the interview was conducted in Karang Sari Village, Kapanewon Pengasih, Kulon Progo Regency.
5. Informant 5 with the initials S who is a resident of Karang Sari Village who received the Village Fund cash transfer in 2021, the interview was conducted at Karang Sari Village, Kapanewon Pengasih, Kulon Progo Regency.
6. Informant 6 with the initials NK who is a resident of Karang Sari Village who received the Village Fund cash transfer in 2021, the interview was conducted at Karang Sari Village, Kapanewon Pengasih, Kulon Progo Regency.
7. Informant 7 with the initials P who is a resident of Karang Sari Village who received the Village Fund cash transfer in 2021, the interview was conducted at Karang Sari Village, Kapanewon Pengasih, Kulon Progo Regency.

The interview method used in this study is a structured interview method to the recipient communities of the cash transfer Program, Lurah and Pamong Karang Sari Village about the procedures and effectiveness of the distribution of the Covid-19 cash direct assistance program, the classification of questions given to get answers include:

1. The amount of Village Fund received by Karang Sari Village
2. Village Fund cash transfer distribution procedure in Karang Sari Village
3. Criteria for Beneficiary Families (Indonesian: *Keluarga Penerima Manfaat*, abbreviated KPM) recipients of Village Fund cash transfer in Karang Sari Village
4. The process of recording data on prospective recipients of Village Fund cash transfer in Karang Sari Village
5. Number of KPM recipients of Village Fund cash transfer in Karang Sari Village
6. Indicators of the achievement of the Village Fund cash transfer distribution process (timeliness, accuracy of recipient targets, budget suitability and realization)

This type of research is a type of qualitative descriptive research with qualitative data analysis techniques. Qualitative data analysis techniques are intended to answer problem formulations about the procedures and effectiveness of cash transfer distribution whether it is in accordance with the procedures set by the government and effectiveness which includes timeliness, target accuracy, budget suitability for cash transfer program distribution in Karangasari Village. The process of qualitative data analysis in this research is by collecting data obtained when conducting research (Asfar, 2019), then the data is processed by comparing with the provisions set by the government, for further conclusions are drawn whether the data in the object under study is appropriate or not with applicable regulations.

RESULT AND DISCUSSION

Village Fund Cash Transfer Distribution Procedure

Cash transfer distribution procedures of the Ministry of Social Affairs of the Republic of Indonesia (Setiawan, 2020) mention several procedures or mechanisms, namely:

1. The amount of budget allocated for cash transfers is divided into three categories, namely, for villages that receive Village Funds of IDR800,000,000 can allocate a maximum of 25% funds for this program. Meanwhile, villages that receive Village Funds of IDR800,000,000 - IDR1,200,000,000 can allocate a maximum of 30% funds. Then the last one for villages that receive Village Funds above IDR1,200,000,000 can allocate a maximum of 35% funds.
2. The Village Head is responsible for the running of this program.
3. Providing funds to the community using non-cash methods to avoid unwanted things.
4. The amount of funds received by the community is IDR300,000/month for 12 months.
5. Village Fund cash transfer distribution through financial services business units in the village.
6. The distribution process pays attention to health protocols.

Data obtained and identified from in-depth interviews with resource persons, regarding the procedure for distributing village fund cash transfer programs in Karangasari Village. Data analysis regarding the Village Fund cash transfer distribution procedure is presented in the following table:

Table 3. Analysis of cash transfer procedure for Karangasari Village Fund

No	Village Fund Cash Transfer Distribution Procedure in accordance with Ministry of Finance Guidelines	Implementation in Karangasari Village	Description
1.	Villages that receive Village Funds of IDR800,000,000 can allocate a maximum of 25% for this program. Meanwhile, for villages that receive Village Funds of IDR800,000,000, IDR1,200,000,000 can allocate a maximum of 30% funds. Then the last one for villages that receive Village Funds above IDR1,200,000,000 can allocate a maximum of 35% funds.	<i>"For the Village Fund in 2021, we get IDR1,300,000,000 from the central government and for those allocated for cash transfer as much as 200 KPM each per month IDR300,000 for 3 months, so the total for one year is IDR180,000,000" (M)</i>	Karangasari Village receives Village Funds of IDR1,300,000,000, meaning that Karangasari Village according to the procedures set by the government can allocate Village Funds for the cash transfer program a maximum of 35%, and in reality Karangasari Village distributes Village Funds for the cash transfer program as much as 13.8%, this means that Karangasari Village for allocating Village Funds for the cash transfer program is in accordance with the fund allocation procedure.

No	Village Fund Cash Transfer Distribution Procedure in accordance with Ministry of Finance Guidelines	Implementation in Karangasari Village	Description
2.	The Village Head is responsible for the running of the Village Fund Cash Transfer program.	<i>"For the implementer of the activity it is the responsibility of the community welfare kasi or kamituo, but for the person in charge of the activity it is still my own mas" (MJ).</i>	In Karangasari Village, the responsibility for the implementation of the cash transfer program distribution is the head of the Village who is assisted by the community welfare office as the acting officer, so in Karangasari Village it is in accordance with the procedures set by the government in terms of the person in charge of activities.
3.	Providing funds to the community using non-cash methods to avoid unwanted things.	<i>"We go through village-owned enterprise (Indonesian: Badan Usaha Milik Desa, abbreviated BUMDes), so the distribution of cash transfer from Kelurahan we distribute it to BUMDes and through financial service units so that this cash transfer can be taken immediately or maybe the person concerned wants the money to remain in the account first so that if at any time it needs to be taken or maybe it can be used to pay for other things" (AK).</i> <i>"Yes, yesterday I was invited to the village to take help, but what was given by the officer was only a passbook and I was given the choice to take money or save it again, my grandma yesterday did not take all mas soale for daily needs" (A).</i>	The process of distributing Village Fund cash transfer in Karangasari Village uses a transfer method that is processed through BUMDes so as to reduce the crowd caused by antrain when taking cash, so this shows that the distribution method is in accordance with government procedures, namely by transfer.
4.	The amount of funds received by the community is IDR300,000 / month for 12 months.	<i>"Each KPM received per month can be three hundred thousand rupiah for three months, the program is indeed every month but for the same KPM get three months and then every three months we change the KPM so that all are evenly distributed" (MJ).</i> <i>"I received money from the village around January mas, I think I got rations for three months per month, if I am not mistaken, three hundred thousand mas" (A)</i>	The amount of money received by KPM in Karangasari Village is IDR300,000/month, the amount of funds received by KPM in Karangasari Village is in accordance with what is determined by the government.

No	Village Fund Cash Transfer Distribution Procedure in accordance with Ministry of Finance Guidelines	Implementation in Karangasari Village	Description
5.	Village Fund cash transfer distribution through financial services business units in the village.	<i>"After the money is transferred from the central government, Kelurahan is directly distributed to BUMDes through the financial services business unit, namely if in Karangasari Village it is called a Micro Finance Institution (Indonesian: Lembaga Keuangan Mikro, abbreviated LKM)" (AK).</i>	In Karangasari Village, for the cash transfer distribution process, the entire budget allocated to the community to BUMDes, namely the Micro Finance Institution (Indonesian: <i>Lembaga Keuangan Mikro</i> , abbreviated LKM)", this shows that the cash transfer distribution process in Karangasari Village is in accordance with the procedures set by the government, namely through the financial services unit.
6.	The distribution process pays attention to health protocols.	<i>"For Karangasari itself, yesterday because 2021 was again severe Covid-19, so we divided it into 4 waves a year and we still divide each wave between days and hours so as not to cause crowds, we also apply health procedures to officers and KPM who come to take cash transfer" (MJ).</i> <i>"When I went to the village, I didn't queue, how come I came directly into the room, but before entering, I was directed by the officer to wash my hands and was given a mask, so I forgot not to bring a mask" (S).</i>	Based on data that researchers got in the field in Karangasari Village, in 2021 there was a significant spike in cases, so to reduce this, the cash transfer distribution process uses strict health protocols, this is in accordance with the procedures set by the government regarding the implementation of health protocols during the Village Fund cash transfer distribution process.

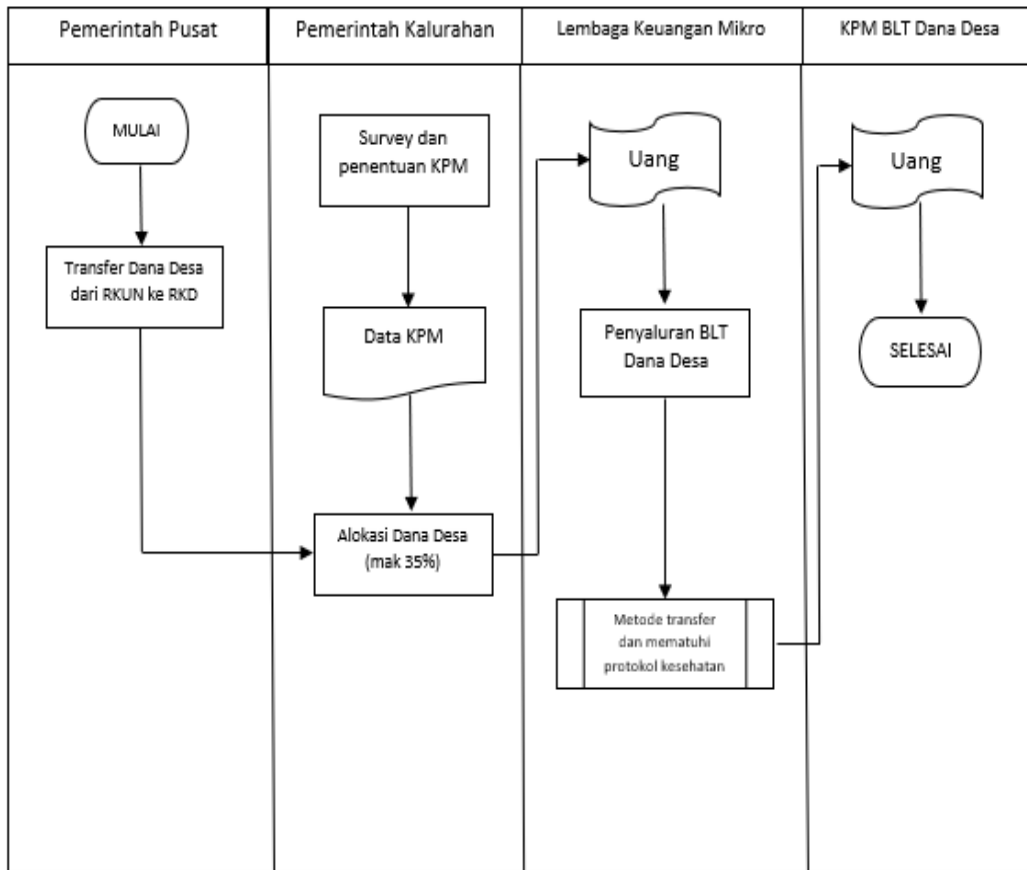


Figure 1. Flow diagram of SOP procedure for distribution of cash transfer funds in Karangasari Village

Effectiveness of Village Fund Cash Transfer Distribution

Effectiveness according to Ravianto (2014) is how the work can be done well, how far individuals can complete the work as desired. This means that work can be said to be effective if it can be completed according to the initial plan both in terms of time, cost, and quality. In general, the effectiveness in the cash transfer distribution process of Village Funds is categorized into 3 (Pasila, 2022), namely:

1. Timeliness

One of the indicators for assessing effectiveness is timeliness. To carry out an activity or program, planning in determining time is absolutely necessary. The time used correctly will affect the level of effectiveness of a program in achieving goals. The time set by the government for the Village Fund cash transfer program is 12 times a year or every month 1 time.

2. Target accuracy

The accuracy of making choices based on applicable regulations is very important so that there is no mistake in determining the KPM entitled to receive. The criteria set by the government for the Village Fund cash transfer program include:

- a. Non-productive elderly, people with old age who no longer have regular sailing.
- b. Non-skilled freelance day laborers, freelance day laborers who do not have skills and only rely on energy.
- c. Farmers, farmers who have minimal income and belong to the category of poor people.
- d. Self-employed people are directly affected by the pandemic, entrepreneurs whose fields of work are directly affected by the pandemic, resulting in being unable to do work.

e. People with disabilities, families who have members with disabilities.

3. Budget Accuracy

The amount of budget that has been set by the government for the Village Fund Cash Transfer program is IDR300,000/KPM.

The following is explained the data obtained and identified from the results of the realization report on the distribution of cash transfer of the Karangari Village Fund and interviews with resource persons, in this analysis there is one variable that is analyzed, namely the effectiveness of the distribution of village fund cash transfer programs in Karangari Village.

Right on target

Right on Target is the conformity of aid recipients with criteria set by the government. In annex 1, the Sa value is 200 KPM, this value comes from the target number of KPM recipients of Village Fund cash transfer, which is 600 KPM for 12 months, each same KPM will receive Village Fund cash transfer 3 times for 3 consecutive months, then a value of 200 is obtained from 600 divided by 3. For the Ss value, it is contained in annex 2, namely the amount of KPM realization of Village Fund cash transfer recipients for 12 months which amounts to 600 KPM, the value is divided by 3 because it is the same as the Sa value, a value of 200 KPM is obtained. The following is the calculation of the level of target accuracy through the realization report of the distribution of cash transfer Village Funds in Karangari Village.

$$\begin{aligned} \text{Right on Target} &= \frac{Sa}{Ss} \times 100\% \\ &= \frac{200}{200} \times 100\% \\ &= 100\% \end{aligned}$$

Based on the results of interviews with resource persons regarding target accuracy as follows:

"The village fund is for the non-productive elderly and then non-skilled freelance day laborers, so if maybe the bricklayer is still an expert, so for freelance daily laborers who really don't have the skills and skills so they need to be assisted by the three people whose families have disabilities continuously, with farmer work as well as self-employed jobs directly affected by the pandemic, coincidentally, 2021 is worse than 2020" (AK).

"I am a small rice vendor on the deck, when the pandemic was severe yesterday, I couldn't sell because people also didn't buy it, so I wanted to close it all at once, but thank God I got help from the village that was quite able to increase my daily needs" (M).

"I am already old on the deck, so if I work my body is not strong, so yes, I only want garden products that can be sold, but thank God yesterday I got help from the village" (P).

"Alhamdulillah, the money I received from the village yesterday was able to buy fertilizer, coincidentally when yesterday the fertilizer also ran out for the rice fields" (AS).

"Only this time my son got help from the village, never before" (S).

"Hmm, I'm just an odd worker, sometimes someone invites me to work, yes, work if no one invites me to be unemployed at home, thank God, I got help from the village yesterday" (NK).

Based on the results of the calculation of the effectiveness of the accuracy of KPM targets based on the initial criteria and targets for the distribution of the Village Fund Cash Transfer program in Karangari Village showing a figure of 100%, the results of interviews with resource persons can be

concluded that the process of distributing Village Fund Cash Transfer in Karangasari Village is intended for entrepreneurs who are really directly affected by the pandemic then the elderly who no longer have income, Then for citizens with disabilities, farmers, and casual day laborers. This shows that based on the accuracy of the target, the level of effectiveness achieved by Karangasari Village Village in the process of distributing Village Fund cash transfer is right on target and is said to be **effective** because the value obtained is between 90%-100% and the results of interviews with resource persons **are in accordance** with government regulations.

Timeliness

Timeliness is the time for the distribution of the cash transfer program in accordance with government regulations. In annex 1, the W_a value is 12, this figure comes from the target time for distributing Village Fund cash transfer in 2021 which is carried out every month for 1 year. For the W_s value contained in annex 2, this figure is obtained from the realization report on the distribution of Village Fund cash transfer in Karangasari Village in 2021 which has been carried out every month for 1 year. The following is the calculation of the level of timeliness through the realization report of the distribution of cash transfer Village Funds in Karangasari Village:

$$\begin{aligned} \text{Timeliness} &= \frac{W_a}{W_s} \times 100\% \\ &= \frac{12}{12} \times 100\% \\ &= 100\% \end{aligned}$$

Based on the results of interviews with resource persons regarding punctuality as follows:

"In 2021, every 3 months there are 50 KPM and divided into 4 waves, for the distribution of each month we do not necessarily depend on the funds we receive from the central government, because Karangasari Village is an independent village, so village funds are transferred 2 times, the first 40% and the second 60%, then the funds if they have been transferred we immediately hand them over to MFIs which are then directly distributed to the community, so for each month what date it is distributed definitely" (M).

"When I was in 2021, I think I received the aid in April and until June because I went to the village 3 times, I wanted it when it started to get worse from Covid-19, but my neighbor's grandma got it first before me." (M).

Based on the results of the calculation of the level of effectiveness based on the timeliness of the distribution of the cash transfer program, the Village Fund of Karangasari Village shows a figure of 100%. The results of interviews with resource persons can be concluded that the distribution of Village Fund cash transfer in Karangasari Village for the 2021 period was carried out 12 times which were divided into 4 waves, for each wave 50 KPM were allocated for 3 months of assistance. Based on the timeliness of the level of effectiveness achieved by Karangasari Village Village in the process of distributing Village Fund Cash Transfer is timely and is said to be **effective** because the value obtained is between 90%-100%.

Budget Accuracy

Budget Accuracy is the amount of the initial budget and realization in the field is appropriate or not. In annex 1, a H_a value of 180,000,000 is obtained based on the amount of Village Fund budget allocated by Karangasari Village for the cash transfer program during the 2021 period. The H_s value obtained in annex 2 is 180,000,000 which is the realization of the distribution of Village Fund cash

transfer in Karangasari Village for the 2021 period. The following is the calculation of the level of budget accuracy through the realization report of the distribution of cash transfer Village Funds in Karangasari Village:

$$\begin{aligned}\text{Budget Accuracy} &= \frac{Ha}{Hs} \times 100\% \\ &= \frac{180.000.000}{180.000.000} \times 100\% \\ &= 100\%\end{aligned}$$

Based on the results of interviews with resource persons regarding budget accuracy as follows: *"In 2021, the budget for cash transfer is IDR180,000,000 for each KPM per month, it can be 300,000 for three months, every 3 months there are 50 KPM, so the total of one year is IDR180,000,000 for a total of 200 KPM" (MJ).*

Based on the results of the calculation of the level of effectiveness based on the accuracy of the budget distribution of the cash transfer program, the Village Fund of Karangasari Village shows a figure of 100%. The results of interviews with resource persons can be concluded that the budget allocated for the Village Fund cash transfer program in Karangasari Village for the 2021 period is 180,000,000 for 200 KPM and 3 waves for one year or in other words every one month each KPM receives funds of 300,000. This shows that the level of effectiveness achieved by Karangasari Village in the process of distributing Village Fund cash transfer is in accordance with the budget and is said to be **effective** because the value obtained is between 90%-100%.

CONCLUSION

Based on the formulation of the problem, the results of research and discussions that have been carried out, it can be concluded that the procedure for distributing cash transfer Village Funds in Karangasari Village in 2021 for all indicators includes, the amount of village fund allocation, the person in charge of activities, the method of distribution, the amount of funds distributed, the distribution process through financial service units, and complying with health protocols has been carried out according to procedures set by the government. Meanwhile, the effectiveness of the distribution of cash transfer Village funds in Karangasari Village in 2021 for all indicators including, budget suitability, timeliness, and accuracy of realization targets is in accordance with the budget, targets and government regulations. Reinforced by the calculation of effectiveness for all indicators studied shows a figure of 100%, this shows that the output produced is in accordance with the target or has been effective. From the conclusions in this study, the author provides several suggestions for future research expected to add other variables studied regarding the distribution of the Village Fund cash transfer program in addition to procedures and effectiveness. Meanwhile, the Karangasari Village Government is expected to be more transparent in providing information about the cash transfer distribution process, one of which is by uploading a report on the realization of the Village Fund budget, especially those allocated for the cash transfer program so as not to cause conflicts in the community.

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