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ANALYSIS OF OPTIMIZATION OF VILLAGE FUND ALLOCATION IN IMPROVING COMMUNITY ECONOMY DURING THE COVID-19 PANDEMIC (Case Study: Toya Village, Aikmel District, East Lombok Regency)

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Abstract

The aim of this research is to determine the optimization of village fund allocation in improving the economy during the Covid-19 pandemic (Study: Toya Village, Aikmel District, East Lombok Regency). This research uses a descriptive qualitative approach. Descriptive qualitative analysis of data collection in this research used open and in-depth interview techniques, field observations and documentation results. In qualitative analysis used is data reduction, data presentation and drawing conclusions/verification.

The results of this research show that the five priority programs are allocated funds villages in Toya Village are included in the optimal category. The results of the indicators for achieving goals, integration, adaptation, time and performance are considered optimal. Optimizing the allocation of funds for 2021-2023 can be seen by improving the community economy in Toya Village by optimizing the village's potential through improving irrigation, access to farm roads, and development through training, the impact of which is felt by MSMEs themselves. and starting to revive tourism through Pokdarwis. Village Funds disbursed by the central government for development and equitable distribution of welfare, especially to communities affected by Covid-19, including Direct Cash Assistance (BLT), help the village economy start to revive so that supporting programs to improve the economy can be carried out well.

Keywords: Optimization, Village Fund Allocation, Improving the Economy, Covid-19.

1. INTRODUCTION

1.1. Background

The Covid-19 pandemic is an event that spreads the 2019 Corona Virus disease throughout the world in all countries. This outbreak was

first detected in Wuhan City, Hubei, China on December 31 of 2019, and was declared a pandemic by the World Health Organization.

(WHO) on March 11 of 2020, (JDIH Coordinating Ministry for Maritime Affairs and Investment, 2022). This was done due to the increasing number of positive cases appearing in various countries, including Indonesia. The existence of Covid-19 has resulted in many aspects of life starting to be disrupted, not only in terms of health, Indonesia is starting to be faced with various economic problems as a result of Covid-19, therefore, Indonesia prefer to implement social restrictions rather than locking down as has been done by various countries as a response to inhibit the spread of Covid-19. The implementation of Large-Scale Social Restrictions (PSBB) regulations means distancing oneself from direct social activities with other people, while a lockdown means an area will be isolated and all activities in that area will be completely stopped (Ermi, 2020). This restriction has been implemented in the regions since April 2020, which has had a broad impact on the production process, distribution and other operational activities, which ultimately disrupts the performance of the economy.

Based on Bank Indonesia's 2020 annual financial report, in the early stages, Covid-19 triggered uncertainty in global financial markets and had an impact on foreign capital inflows into Indonesia decreasing and the Rupiah depreciating. Pressure continues to decline in economic activity due to declining exports and the world economy. Pressure also arises from the PSBB policy and health protocols which reduce the mobility of people, goods and services. As a result of these policies, economic activity in various sectors has decreased sharply. Sharp declines have occurred in sectors related to human mobility, such as the tourism sector. This condition in turn reduces domestic economic activity in various sectors and regions. On the one hand, pressure on the economy is also influenced by the impact of the weak world economy which then reduces Indonesia's export performance. The decline in income and transactions that occurred in line with limited mobility caused household consumption to fall significantly in the first semester. Investment activity also fell sharply due to the PSBB which caused several construction projects, both government and private, to be delayed (BI Annual Financial Report, 2020).

So that APBN is one of the main instruments that has a very good impact in handling Covid-19 in the health sector, protecting vulnerable communities, and in supporting economic recovery during the Covid-19 pandemic where the submission and discussion was carried out amidst high uncertainty resulting from Covid-19. The overall realization of state expenditure for the 2020 fiscal year reached IDR 2,589.9 trillion (94.6%), or grew 12.2% from the realization in 2019. This state expenditure consisted of the realization of Central Government expenditure of IDR 1,827.4 trillion (92.5%), or grew 22.1% from the previous year and Transfers to Regions and Village Funds (TKDD) IDR 762.5 trillion (99.8%) (Ministry of Finance of the Republic of Indonesia 2020:34).

In 2021, realized state revenue reached IDR 2,003.1 trillion, exceeding the target set in the 2021 APBN (114.95 of the target or growing 21.65 compared to realization in 2020) realized state expenditure reached IDR 2,786.8 trillion or an increase of 7.4 percent from the realization in 2020. The realization of the Transfer to Regions and Village Funds (TKDD) budget in 2021 reached IDR

785.7 trillion (98.8% of the 2021 APBN), an increase of 3.0% percent compared to the realization in 2020 (Indonesian Ministry of Finance, 2021).

Changes in the APBN budget posture that occurred in 2020 and 2021 also resulted in changes in the posture of the village fund budget. The use of Village Funds as regulated in Permendesa PDPT Number 6 of

2020 is focused on urgent expenditures to prevent the spread and handling of Covid-19, this has caused the expenditure structure that had been budgeted by the government in the previous year to change. The fund allocation focuses more on preventing and handling Covid-19, village cash work-intensive, and direct cash assistance in accordance with PMK No. 205/PMK.07/2019. With the Pandemic Corona Virus Diseases which is abbreviated as Covid-19 has brought about significant changes, not only in terms of health but also economic and social. The national economy is being shaken by the increasing number of positive cases. Likewise with the economy at the village level, Toya Village is no exception. Toya Village is the first village to have red zone status in NTB (Lombok Post, 2020). Central government also made various efforts as a form of prevention and management of the impact of Covid-19, one of which is through Village Fund Allocation.

The prevention and response measures carried out by the Government can be seen in the issuance of Government Regulation in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Pandemic Virus Diseases 2019 (Covid-19) and/or in order to face threats that endanger the national economy and/or financial system stability to provide new instruments to minimize the impact of the Covid-19 pandemic on the village economy. In article 2 paragraph 1 letter (i) the regulation states that it is necessary to prioritize the use of budget allocations for certain activities (refocusing), adjust allocations and/or

cut/postpone the distribution of budget transfers to regions and village funds with certain criteria. Furthermore, in the explanation of this Perpu it is also stated that what is meant by prioritizing the use of village funds is that village funds can be used, among other things, for direct cash assistance for poor residents in villages and activities to deal with the Covid-19 pandemic.

This is also in line with government regulations to provide breadth for the diversion of village funds for Covid-19 such as Minister of Finance Regulation no. 40/PMK.07/2020 concerning Amendments to PMK No. 205/PMK.07/2019 concerning Management of Village Funds, and Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration No. 6 of 2020 concerning Amendments to PDPT Ministerial Regulation No. 11 of 2019 which is intended to regulate priorities for the use of village funds in 2020 for:

1. Prevention and handling of Covid-19;
2. Village Cash Work Intensive;
3. Direct Village Cash Assistance.

The following is data on fund allocations for the 2021-2023 fiscal year for Toya Village.

Types of Village Fund Allocations	Fiscal years		
	2021	2022	2023
Government Administration Sector	925,407,098	924.418.183	977.020.931
Field of Village Development Implementation	962,149,500	448,766,000	1,144,762,000
Community Empowerment	33,600,500	404,535,000	8,112,000

Sector			
Emergency and Urgent Disaster Management Sector	751,634,500	876,882,000	154,800,000

Source: Toya Village Government 2021-2023

The table above shows the realisation of the village fund budget from 2021-2023 which is in accordance with the regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmission no.6 of 2020. The priority of its use is seen from the amount of the budget from year to year. In 2021, the village fund budget is greater in the field of government administration of 925,407,098, the implementation of village development of 962,149,500, and the field of emergency and urgent disaster management of 751,634,500, while in 2022 the budget is greater in the field of government administration of 924,418,183 and the field of emergency and urgent disaster management of 876,882,000. In 2023, it can be seen that the field of development implementation began to increase by 1,144,762, while the field of emergency and urgent disaster management began to decrease by 154,800,000 due to the positive cases of covid-19 which began to decrease, especially in Toya Village. This year, village funds are increased to build village facilities that can help the community improve their economy.

1.2. Problem Formulation

1. Can the allocation of village funds improve the community's economy during the Covid-19 pandemic in Toya Village?

1.3. Research Objectives

1. To analyse the optimization of the Village Fund in improving the community's economy during the Covid-19 pandemic in Toya Village.

2. LITERATURE REVIEW

2.1. Definition of Optimization

Optimization is the best state that can be achieved. Optimization comes from the basic word optimal which means best, highest, most profitable (Big Indonesian Dictionary). Optimization is a person's effort to improve an activity or job in order to minimize losses or maximize profits in order to achieve the best possible goals within certain limits (Andri Rizki Pratama, 2013: 6).

In the Indonesian Dictionary, WJS Poerdwadarminta (1997:753) states that: "Optimization is the results achieved in accordance with desires, so optimization is achieving results according to expectations effectively and efficiently." Optimization is also often interpreted as a measure where all needs can be met from the activities carried out. From this description it is known that optimization can only be realized if it is implemented effectively and efficiently. Based on the explanation above, the benefits of optimization are identifying goals, overcoming obstacles, solving problems more precisely and reliably, and returning decisions more quickly. With Thus, the conclusion of optimization is that it is an effort, process, method and action to use the resources available in order to achieve the best, most profitable and most desirable conditions within certain limits and certain criteria.

The following are indicators of Optimization:

a. Effectiveness

Effectiveness according to Agung Kurniawan (2005: 209) is the ability to carry out tasks, functions (operations, program activities or missions) of an organization or the like without pressure or dependency between its implementation. According to Hani Handoko, effectiveness is the ability to choose the right goals, the right equipment to achieve the goals that have been set, regarding how to do the job correctly. Meanwhile, according to Minister of Home Affairs Regulation Number 13 of 2006 Article 4 paragraph 4, effectiveness is the achievement of program results with predetermined targets, namely by comparing output with results. Effectiveness focuses on outcomes or results.

Measures of effectiveness according to Ducan in Ricard M. Streers (2005:64) state that there are 3 indicators in determining effectiveness, namely as follows:

1. Achieving goals is the overall effort to achieve goals which must be viewed as a process.
2. Integration, namely measuring the level of an organization's ability to carry out socialization or communication and develop consensus. Integration concerns the socialization process.
3. Adaptation is the ability of an organization to adapt to its environment which is related to the suitability of program implementation to conditions in the field.

b. Efficiency

Efficiency is often associated with the performance of an organization because efficiency reflects the comparison between output and input. Work efficiency is defined as a more productive way of working through simplifying processes but still paying attention to maximum results.

According to Syam, an efficient way of working is a way that does not reduce the results to be achieved in the slightest, such as: the easiest, fastest, cheapest, lightest and shortest way (Basri, 2022). According to Seokarnotawi, (2010:220) The definition of work efficiency is an effort to use the smallest possible input to obtain the largest possible production. This comparison is seen from:

1. In terms of time, a job is said to be more efficient if the results of the work are based on the desired benchmark to obtain something good and maximum.
2. Performance aspect, namely the quality and quantity of work results achieved by an employee in carrying out his duties in accordance with the responsibilities assigned.

2.2. Allocation of village funds

According to the Village Law in PP Number 8 of 2016, Village Funds are defined as funds sourced from the APBN intended for Villages which are transferred through the Regency/City APBD and used to finance government administration, implementation of development, guidance, community and community empowerment. Village funds are calculated using two aspects, namely equity and justice. The district/city regional government allocates in the district/city ADD regional income and expenditure budget each fiscal year. ADD is at least 10% (ten percent) of the balancing funds received by the district/city in the regional income and expenditure budget after deducting special allocation funds. The village fund management system carried out by the village government includes collection and accountability mechanisms referring to Law Number 33 of 2004

concerning Financial Balance between the Central Government and Regional Governments. In this regulation, it is explained that development funding carried out by village governments adheres to the principle of money follows function, which means that funding follows government functions which are the obligations and responsibilities of each level of government. Planning and implementation of Village Fund Allocation activities must demonstrate accountable and transparent management. Meanwhile, accountability is seen in terms of physical results which show accountable and transparent implementation, but from an administrative perspective further guidance is also needed, because everything must be in full compliance with existing regulations.

The Village Fund allocation is intended to finance village government programs in carrying out development and community government activities. For Village Level namely that the Village Implementation Team is required to submit a monthly report on the use of ADD including implementation progress and absorption of funds using a predetermined form, in addition, at each stage of ADD disbursement the Village Implementation Team is required to submit a physical progress report which is a visualization of the progress of physical activities to the District Facilitation Team. Meanwhile, ADD accountability is integrated with accountability for implementing the APBDes.

2.3. Improving the Community Economy

Improvement is a way to get better skills or abilities. Meanwhile, the economy has the basic word economics which comes from the words oikos and nomos. Oikos is household and nomos means to rule. From the basis of the word economics, it then gets the affixes per- and -role so that it becomes the word economy which means actions, rules or ways of managing the household economy and its aim is to meet life's needs.

According to Koentjaraningrat, society is a unity of human life that interacts according to a certain system of continuous customs and is linked by a sense of shared identity. And according to Soerjono Soekanto, society is a group of people who live in an area (geographically) with certain boundaries, where the basis is greater interaction between its members compared to residents outside its territorial boundaries. Based on this definition, it can be concluded that society is a group of humans interacting with each other who are related by a unity and live together, have the same habits, traditions and attitudes which produce culture. So that the community economy is part of the economic activities or businesses carried out by most people by self-managing any economic resources that can be exploited, which are then called small and medium businesses, especially including the agricultural, plantation, livestock, crafts, food and so on sectors. Which aims to improve the welfare of the people and fulfill the living needs of the community, as well as achieving convenience and satisfaction. So improving the community's economy is a method or effort carried out by the community in managing the household economy to become better with the aim of being able to meet life's needs. Economics is also said to be a method of science that explains how to produce, distribute, share and use goods and services in society so that society's material needs can be met as well as possible. Economic activity in society is managing wealth matters, both regarding ownership, development and distribution.

In an effort to improve the community's economy, one of the things that needs to be done is to build the community's economy starting from the village level, and so on. Where village development is development that has a strategic role in the context of national and regional development, because villages and communities themselves

are the basis of economic, political, socio-cultural and defense and security strength. The whole thing is development that directly touches the lives and interests of the people, because the majority of people live and live in rural areas. Meanwhile, economic development is a process of increasing total income and per capita income by taking into account population growth and accompanied by fundamental changes in a country's economic structure and equal distribution of income for a country's population (Bappeda, 2017).

2.4. Covid-19 pandemic

Corona virus disease (COVID-19) is an infectious disease caused by the SARS-CoV-2 virus. This virus can spread from the mouth or nose of an infected person through small fluid particles when the person coughs, sneezes, talks, sings, or breathes. The Covid-19 pandemic is an event that spreads the 2019 Corona Virus disease throughout the world to all countries. This outbreak was first detected in Wuhan City, Hubei, China on December 31 2019, and was declared a pandemic by the World Health Organization (WHO) on March 11 2020. Covid-19 was first reported in Indonesia on March 2 2020 with two cases. The number of cases of infected people continues to increase, as of June 27 2020 there were 2,115,304 people in Indonesia confirmed positive for Covid-19, with an accumulated number of recovered cases of 1,850,481 people, and the number of patients who died was 57,138 people. The presence of the Covid-19 pandemic has brought changes to the world with various challenges and obstacles that were never imagined before. Various efforts have been made to prevent it spread of this virus both regionally and nationally. As a result of the spreading virus pandemic, various aspects of life have been disrupted, both health, economic and social. This pandemic has caused several local governments to implement Large Periodic Social Restrictions (PSBB) policies which have implications for limiting community activities, including economic activities, educational activities and other social activities..

3. RESEARCH METHODS

3.1. Research Approach

This research uses a descriptive method with a qualitative approach. Thus, in this qualitative analysis, researchers need to carry out document studies, literature studies as secondary data and build good relationships with informants in depth to obtain detailed information as supporting data by asking about the efficiency and efficiency of using Village Funds so that Optimization of Village Fund Allocation in the Village can be analyzed. Improving the Community's Economy During the Covid-19 Pandemic (Case Study: Toya Village, Aikmel District, East Lombok Regency).

3.2. Research Design

The design of this research is a case study. Through interviews, observation and documentation to analyze the data obtained for a case, this research is Analysis of the Optimalization of Village Fund Allocation in Improving the Community Economy During the Covid-19 Pandemic, (Case study: Toya Village, Aikmel District, East Lombok Regency).

3.3. Data Collector

a. Informant

The key informants in this research are village officials who manage village funds, such as the head of Toya Village. The main technical informant for village fund management in this research is the village treasurer. Supporting informants for this criterion, the community as a development subject can be used as a research informant, namely the community receiving BLT assistance, MSME owners in Toya Village and other informants

related to existing research data/information in Toya Village regarding the village government's ability to realize village funds and how much its benefits in improving and encouraging the economy of village communities.

b. Location and Time

In accordance with the research problem, namely Optimizing Village Fund Allocation in improving the economy. It is known that Toya Village has good village funds sourced from PADes, central and regional transfers and so on. Thus, this research was conducted in Toya Village, Aikmel District, East Lombok Regency and this research was conducted in February 2024.

c. Data collection technique

Data collection techniques are a way of collecting the data needed to obtain data to answer the research problem formulation. Without knowing data collection techniques, research will not obtain data that meets the specified data standards. When viewed in terms of data collection methods or techniques, it can be done by observation, interviews and documentation.

3.4. Data Types

This research uses primary data and secondary data to complete data and information regarding Optimizing village fund allocation in Toya Village.

3.5. Data Validity Test

In this research activity, researchers used data triangulation techniques to test the credibility of the data obtained. According to Denzin as quoted by M. Jamal, there are four types of triangulation to check the validity of data, namely source triangulation, technical triangulation, research triangulation and checking data validity with theoretical triangulation.

3.6. Data Analysis Techniques

Analyzing the optimal management of village funds starting from planning, implementation, administration to reporting and accountability during the Covid-19 pandemic, namely indicators of effectiveness and efficiency. So in the analysis process through:

1. Data reduction
2. Presentation of data
3. Drawing conclusions

4. ANALYSIS AND DISCUSSION

4.1. Analysis of Optimizing Village Fund Allocations to Improve the Community Economy during the Covid-19 Pandemic in Toya Village in 2021-2023

The village government is the control holder in village development, therefore the village head and his apparatus are responsible for the running of the government and the wheels of development so that the progress of development in the village depends on the performance of the village government in influencing the community to participate in its development. The effectiveness of development in overcoming various problems to respond to needs and answer the challenges of community development is determined by the extent to which the development process can increase capacity and achieve independence and prosperity. To achieve this goal, the village government carries out planning and realization in accordance with the fund allocation for the year concerned.

As the Covid-19 cases subsided, changes in Village Fund priorities began to be shifted, initially in 2021 focusing on disaster, emergency

and urgent management in accordance with the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 11 of 2019 concerning Priorities for the Use of Village Funds in 2020, although in 2022 and 2023 this program still exists, the level of funding allocation is reduced, in 2021 the budgeted funds are 879,330,000, in 2022 it is 800,179,000 while in 2023 this budget is reduced to 162,175,000. These funds were diverted to various community economic development programs towards improving the economy of the community and Toya Emas Village.

The Realization of Village Fund Allocations for 2021-2023 is as follows:

1. Village Government Administration Sector

The realization of Village Fund allocations from year to year, even though Covid-19 has not had a significant impact, the programs planned by the village government can be implemented effectively and efficiently.

"In the government sector, thank God, it is not too affected, the allocation of incoming funds can be carried out well, its use efficiently in terms of results such as allowances, provision of social security, operational provisions, administrative management and administration of government administration can be provided and implemented efficiently in a timely manner. , never missed and according to what has been planned in the Village Fund allocation plan" (Hannah, 11 March 2024).

From this statement, the head of Toya Village, Mr. Hannah, stated that the Covid-19 virus had a big influence overall, but the realization of funds in the administration of village government did not have a big influence so that the realized budget did not change much from the budget plan in the APBdes (Revenue and village shopping). Benefits, provision of social security, operational provisions, administrative management, and administration of government administration can be carried out well even if there is a reduction in funds or changes in funds.

2. Village Development Implementation Sector

Implementing development is one of the agendas that the Toya Village government continues to carry out every year from 2021 to 2023. Development programs have been prepared to meet the needs of the community and village government institutions. Implementation of development begins with planning and design through village deliberation forums involving the village government, BPD and community institutions. Development planning must of course be adjusted to the aspirations and needs of the community, as well as applicable regulations.

According to the village secretary, Mr. Ahmad Manar S.Pd *"The development carried out by the village is as large as possible for the benefit and improvement of the community's economy, such as in 2023 there will be many developments that will really help and make things easier for farmers, such as the construction of farming roads which are currently being implemented, connecting bridges in farming areas, as well as improving sanitation for farmers. This will of course make it easier for farmers to access their farming areas, namely their rice fields, and also make it easier for them to sell their agricultural products, saving costs too, because of the easy access. However, this program will not be implemented in 2021 and 2022 because village funds are allocated more on dealing with Covid-19. "So it is hoped that the results will bring prosperity to the farmers and be able to increase their productivity*

and sales results. If that is the case then their economy will also be better."

Based on the results of the interview above, it can be concluded that implementation of village development is carried out based on the interests of the community. After being hit by Covid-19 and all development was stopped in 2021-2022, in 2023 development began to be intensified again with the aim of improving and recovering the community's economy, especially farmers, where in Toya village the majority of the population works or works as farmers.

The head of Toya Village, Mr Hannah, explained further as follows: *"In 2021-2022, because we are focused on Corona, we will provide funds for village development for socialization and publication of public information, where we will socialize the use of masks and the Corona disease itself, we will also improve sanitation and the flow of clean water, spraying disinfectants. Because that is a very basic thing that must be done in the midst of Covid-19 so that society remains clean and healthy."*

From this interview it can be concluded that village development is carried out physically and non-physically. Both are carried out in a balanced manner, although physical development in 2021-2022 cannot be carried out optimally, non-physical development will be carried out with good integration with society. Village fund allocations can be allocated to programs that are really needed at that time so that they can be said to be right on target according to community needs, procuring masks, improving sanitation, spraying disinfectants, and building farming roads. The benefits felt by the village community are facilitating agricultural activities, clean water and the availability of good water and sanitation. This situation shows the village government's ability to achieve goals by good communication with the community which can then adapt in the form of program adjustments needed by the community. So that village development can be carried out in accordance with the objectives, integrated with the community, the program is appropriate to the actual situation, and implemented at the time that is needed so that the results of the program can be seen and felt by the Toya village community.

3. Community Development Sector

Community development is one of the government's programs for improving and managing human resource institutions so that they are better and work according to expectations. Where community development includes coaching, education, peace and order, sports and arts, religion and health. So in Toya Village, the programs that are budgeted for and that have been realized are in the sub-sector of peace, public order and community protection, namely the provision and operation of village security posts, while in the sub-sector of culture and religion there is the organization of arts, customs/cultural and religious festivals. In the youth and sports sub-sector there is youth and sports development and finally in the community institutional sub-sector there is LKMD/LPM/LPMD development (community resilience institutions/community empowerment institutions/village community empowerment institutions).

According to Head of Planning Mr. Musyaddad Akbar *"From previous years, the Village Fund has been budgeted for religious purposes, namely the purchase of operational credits for each mosque and prayer room, with a total of 1 million per year for mosques and 500 thousand for prayer rooms in each existing hamlet, as well as the salary of mosque imams. And we hold English language training for youth organizations, the number of participants this year is 60 people, which Alhamdulillah, has had a positive impact on society. Moreover,*

now we are a tourist village, so this really supports our progress as a tourist village, and some of the youth organizations that have participated have been able to get jobs in the tourism sector, for example on Gili Trawangan. "The village also provides guidance to the community so that they can improve the community's economy, such as training on processing agricultural products which will be carried out in 2022. These agricultural products are processed into products with added value, for example, papaya farming results can be made into shredded papaya."

Allocation of village funds in the field of community development will continue to be carried out every year from 2021-2023. Allocation of village funds is carried out through training for youth organizations for supporting Toya village to become a tourist village. This program is one of the programs that is able to support community economic recovery and development, where to support a village to become a tourist village, skills are needed, one of which is the ability to speak English well. By turning Toya village into a tourist village, it provides new opportunities for the community to open new businesses as a form of improving their economy. Training for the community to increase their agricultural yields is also a program that suits the needs of the community, where the majority of the community work as farmers so they can improve and process their agricultural yields into products with added value. So it can be concluded that the objectives of the program have been implemented, integrated with society, the program is appropriate to the actual situation, and implemented at the time that is really needed so that these programs are expected to be able to have a positive impact on the community's economy.

4. Community Empowerment Sector

Community empowerment is one of the village government programs in utilizing existing resources in order to develop and help the village progress process. The targets in this program cover all areas, starting from government, institutions, health, community economy, technology and education. In this community empowerment, the programs that have been budgeted are the sub-sector of increasing the capacity of village officials, which includes increasing the capacity of village heads, village officials and BPD, in the sub-sector of women's empowerment, child and family protection there is women's empowerment counseling. In 2022, there is also a budget for the maritime and fisheries sub-sector, such as fisheries assistance, the agriculture and livestock sub-sector, which includes increasing livestock production, strengthening food security and so on.

"In 2022 we will provide assistance to breeders due to livestock diseases, namely foot and mouth disease, which attack breeders' cows, such as inspections, and so on. "We also provide training to PKK women, as well as guidance for making and learning agricultural products every year." delivered by the Head of Toya Village, Mr. Hanah.

"It is true that there is training from the village, especially as I am also a PKK mother, this program helps me as an MSME to develop my business, most recently I took training in processing agricultural products. My business is based on agricultural products such as jackfruit chips and bananas. During the corona period, my business is still running well, but I can't meet the buyers in person, I deliver the goods to the place of payment and then transfer them to the buyer. "Alhamdulillah, this year it has improved so I can meet buyers and for long distances I use delivery via a delivery service for distant areas such as Mataram, Sumbawa and others." (Saopiah, March 13, 2024).

However, what was conveyed by Muhammad Sabiruddin as the owner who making cilokand pentolan was different.

*"I've been in this business since before Corona, when Corona did sales go down, but... Thank God the business can still run, it's getting better and better and sales income has also returned to before Covid. I hoped that during Corona yesterday I would get business assistance but there wasn't any, I also never received training, maybe because I only walked with leaders like this."*he said.

From the interview above, it can be concluded that the programs implemented by the government as an effort to empower the community have been running well, but the training carried out should be aimed at all MSMEs in Toya village so that not only a few MSMEs can adapt and develop. Empowering MSMEs, such as training to increase agricultural yields, helps MSMEs engaged in agricultural production to increase their agricultural yields and increase their productivity into value-added products. Providing assistance to farmers who experience livestock, hoof and mouth diseases helps farmers survive despite the conditions they are experiencing. So that farmers do not experience major losses such as the death of their livestock. From the programs that have been implemented by the village government, it is clear that the allocation of village funds is in line with objectives, integrated and community, so that people can adapt to the conditions during Covid-19 and after, implemented at a time that is really needed by the community. And the results of this program can be felt by the community so that it can be said to be effective and efficient.

5. Village Disaster, Emergency and Urgent Management

The field of disaster, emergency and urgent management is an area that is specifically budgeted for due to Covid-19, so that every village is obliged to change their budget for this area in accordance with Presidential Decree Number 54 of 2020 concerning Changes in Posture and Details of the 2020 APBN, Ministry of Finance Ministerial Regulation Finance Number 35 of 2020 concerning Management of Transfers to Regions and Village Funds for the 2020 Fiscal Year. In the Context of Handling the 2019 Corona Virus Pandemic (Covid 19) and/or Facing Threats that Endanger the National Economy.

This sector is specifically used to budget for activities in 3 sub-sectors, namely the disaster management sub-sector, the emergency situation sub-sector and the urgent situation sub-sector, each of which has specifications in the use of its budget. The budget is a need that is met to anticipate and/or handle problems that arise in the village which cannot be predicted. There is a "ready-to-use budget" when the village faces a situation caused by a disaster, an emergency or an urgent situation.

*"In 2021 the budget was the largest because that year the Covid-19 pandemic was still around, where the budget was used to procure masks, hand sanitizers, spraying disinfectants in community environments, as well as providing BLT education. "Where every third of the month those who get BLT are replaced so that in 2021 those who get BLT are 240 people with 60 people in the third month, in 2022 there are 203 people with the same system and in 2023 there are 43 people."*addressed by the Head of Finance (Treasurer) of Toya village, Mr. Muzakkir.

"During Corona, my economy was a bit difficult because my husband rarely worked, especially With the lockdown first, I received cash assistance from the village. Thank God, it helped a

little, I got assistance for about 6 months, I got 600,000 and 300,000. I used the funds to buy rice and other foodstuffs." (Sahrah, March 14 2024).

"In addition to cash assistance, we were also given masks by the village, he said avoiding corona, but now thank God it's gone, we are also often given announcements through the mosques to continue wearing masks when leaving the house by the village head. "During Corona, financial assistance was very helpful, especially since I'm just a widow and an ordinary farmer, so I could buy rice and side dishes. But now it's stopped, I'm getting help for more than 6 months in 2021, because it's the village official's turn, so that others can get it too" (Inaq Asmuni, March 14, 2024).

From the statements of the speakers regarding the programs that have been implemented in the field of disaster, emergency and urgent Covid-19 management, they have been effective and efficient so they can be said to be optimal. The village budget is allocated properly with programs to provide socialization on the use of masks and the impact of the Covid-19 virus and its management, procurement of masks and hand sanitizers, spraying disinfectants, and education on BLT. These programs support and help people to immediately carry out normal activities amidst Covid-19 so that people can carry out their economic activities. In 2023, BLT counseling will continue to be carried out with around 43 people receiving direct cash assistance with the reduction in Covid-19 cases. The budget for disaster, emergency and urgent response will begin to be reduced. The aim of this program is to be able to implement it well, to integrate with society, and to help people survive and adapt in the midst of Covid-19 and beyond, and implemented at the time of need, as a result of this program the community can survive in the midst of Covid-19 and can start to improve their economy.

5. CONCLUSION

Based on the results of this research, it can be concluded that:

Fifth, the realization of the 2021-2023 Village Fund allocation in Toya Village was to improve the community economy during the Covid-19 pandemic at an effective and efficient level so that its use could be said to be optimal. The potential to improve the community economy in Toya Village by optimizing the village's potential through improving irrigation, access to farm roads, and development through training, the impact of which is felt by MSMEs themselves. and starting to revive tourism through Pokdarwis which is expected to provide increased income for the village and community in the future. The existence of Village Funds disbursed by the central government for development and equitable distribution of welfare, especially to communities affected by Covid-19, helps the village economy begin to revive so that supporting programs to improve the economy can be carried out well. However, the government must provide more extensive training to MSME business actors, so that it does not only focus on developing one type of MSME, so that MSMEs in Toya Village can develop their potential as an effort to improve the economy of the Toya Village community.

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