

Village Funds After the Emergence of the Village Law (Study of the Use of Village Funds in Providing Cash Direct Funds 'BLT' in Kelet Village during the Pandemic)

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ABSTRACT

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Objective: Knowing the basis for implementing the use of village funds in providing Cash Direct Funds (BLT) in Kelet Village and examining the effectiveness and barriers to using village funds in providing Cash Direct Funds in Kelet Village as well as the criteria for Cash Direct Funds recipients in Kelet Village.

Method: The research method used is a normative model with a statutory approach with descriptive analysis in nature. Types and sources of data were obtained from the results of an inventory of literature studies on official documents of laws and regulations related to Cash Direct Funds. The data collection method uses the literature study technique, which is carried out by searching, recording, taking inventory, and analyzing the material content data from the body and previews contained in the statutory regulations related to Cash Direct Funds. The data analysis model uses a deductive thinking pattern in order to draw a conclusion.

Finding: In Kelet Village, a cash direct funds program has been implemented which has been legalized through Village Head Regulation No. 6/2020 About Village Cash Direct Funds to Beneficiary Families Due to the COVID-19 Pandemic. The Village Head Regulation applies because there is a regulatory order from Law No. 2/2020 concerning Stipulation of Government Regulation In Lieu of Law No. 1/2020 concerning State Financial Policy and State Financial System Stability for Handling the COVID-19 Pandemic and its derivatives which include: Minister of Finance Regulations, Village Government Regulations, and Ministry of Home Affairs Instructions for the implementation of Cash Direct Fund.

Novelty: This research was conducted because of a policy that was passed by the government during the COVID-19 pandemic, which caused a lot of misunderstanding for the public in responding to applicable policies.

Keywords: *Cash Direct Funds, COVID-19, Village Funds, Regulations.*

PRELIMINARY

Article 18 subsection (1) of the 1945 Constitution states that the Unitary State of the Republic of Indonesia consists of provinces in provinces consisting of districts/cities within the province, the regency/city has a government, which is regulated by law (Lubis, Hutabarat, & Nasution, 2019). In this case, the provincial, district/city governments have the authority to regulate/manage their respective governmental affairs independently in accordance with the principles of autonomy and co-administration.

The division of the district/city has an area called a district, of which a district consists of a village. Based on Law no. 6/2014 concerning Villages, it is explained in Article 1 Point 1 that a village or customary village, or commonly known as a village, is a legal community unit that has territorial boundaries that has the authority to regulate and administer government affairs, the interests of the local community based on community initiative, customary rights and/or traditional rights that are upheld in the Indonesian government system. Based on the Village Law, a village is given authority by means of attribution which includes the authority to run village-level governance, village-level development implementation, village-level community development, and village-level community empowerment based on community initiatives, rights of origin, and village customs. In addition, the village also has the right to regulate/manage community interests based on the rights of origin, customs, and socio-cultural values of the village, then determine and manage village institutions and obtain a source of income. At the same time, the village community has the right to request information from the village government and has the right to supervise village community management activities, the implementation of village development, village community development, and village community empowerment, as well as equal and fair service access (Enggarani, 2017).

From all aspects of the delegation of authority given by law to village heads, it is not free from the discussion of sources of village income which will later be functioned to optimally run the wheels of government (authority). Sourced from PP. 60/2014 concerning Village Funds From the State Revenues and Expenditures Budget (APBN) in Article 1 Point 2, it is stated that the source of village income or in this discussion is referred to as village funds, defined as *“funds sourced from the State Revenues and Expenditures Budget allocated to villages are transferred through the district/city of Regional Revenues and Expenditures Budget (APBD)*

and used to finance government administration, development implementation, community development, and community empowerment". Where the village funds must be managed in an orderly manner, comply with laws and regulation provisions, be effective, economical, effective, transparent, and responsible while still paying attention to the sense of justice and appropriateness, and prioritizing the interests of the local community.

Judging in terms of the function of village funds according to Law 6/2014 on Villages, it is emphasized that they are intended for village administration activities, village development implementation, community development, and village community empowerment, (*can be seen further in Article 2 of Law 6/2014*). As for the actualization, the empowerment of village communities is the key to implementing a direct cash assistance activity, because in the discussion of empowerment of village communities there are so many forms of implementation, in this case by looking at a situation and conditions that exist.

With regard to empowerment of village communities, of course discussing a village object. Where in this study refers to a village that is familiarly referred to as Kelet Village, which is a village located in the northeastern region of Jepara Regency, Central Java Province. It should be noted that Kelet Village is a village located in the outermost area of Jepara Regency which is directly opposite from Pati Regency.

The connection in this research is that in the conditions of the COVID-19 pandemic, Kelet Village has implemented an activity known as Cash Direct Funds of social grants which in its implementation Cash Direct Fund is obtained from the Village Fund, where social grants' Cash Direct Funds-Village Funds is intended to reduce the impact of the COVID-19 pandemic experienced by the community in Kelet Village. Based on the financial media journal by the Indonesian Ministry of Finance, it is recognized that the village budget (*anggaran desa*) is aimed at addressing economic problems from the COVID-19 outbreak, village funding is a priority, in the form of pandemic handling activities and village social safety devices (Kementerian Keuangan, 2020).

Given the condition of the COVID-19 pandemic, it is believed that it is unclear how the effect of sustainability will be, and the increase in COVID-19 cases in Indonesia, has caused significant changes among the Indonesian people including the people in Kelet Village. As a result of the COVID-19 pandemic, it affects almost all aspects of life (Mufida, 2020), such as in the education, transportation, and economy sectors. All activities outside the house, such as activities in the education sector, require students and college students to do online learning

(This can be seen further in Jepara Regent Regulation Number 26 of 2020 concerning Limitation of Community Activities in the Context of Accelerating the Handling of COVID-19).

In addition, in the transportation mode sector is also prohibited to carry passengers with more than 50% of the carrying capacity, which means that they can only operate with less than 50% of the carrying capacity or a maximum of 50% of the carrying capacity. Likewise in the economic sector, where shops (business fields) are also obliged to comply with the provisions on restrictions on community activities, which are obliged to prioritize ordering goods online or long distance with delivery service facilities. If in the process of accelerating the handling of COVID-19 it is found that restrictions on community activities are violated, then it will be subject to sanctions in the form of a verbal warning, written warning, and until the closure of the business sector.

From the background above, the problem statements are as follows:

1. How is the implementation of the use of village funds in providing Cash Direct Funds in Kelet Village?
2. What are the effectiveness and barriers to using village funds in providing Cash Direct Funds in Kelet Village?

RESEARCH METHOD

The research method used is doctrinal and/or normative with laws and regulation approach model, this is carried out because, in this study, the law is conceptualized as normative legislation and as written norms made and promulgated by institutions or by state officials authorized (Dimiyati & Wardiono, 2005). This type of research is a descriptive analysis by describing the data clearly about the object under study, namely legal research on the use of village funds in providing Cash Direct Funds in Kelet Village during the pandemic (Jhonny Ibrahim, 2006). Types and sources of data used are the types and sources of data obtained from an inventory of literature studies on official documents of statutory regulations concerning Cash Direct Funds. The data collection method uses the literature study technique which is carried out by searching, recording, inventorying, studying, and analyzing content material data from the main and the considerations contained in the laws and regulations relating to Cash Direct Funds. Data analysis techniques, in this legal research use qualitative normative analysis techniques carried out through the stages of deductive thinking patterns which use deductive thinking patterns in order to draw a conclusion. The analysis carried out in this legal research

will also be compared using the method of interpretation to explore things that are inside and outside the text of the legislation being studied and are expected to obtain a substantial meaning (Sahidah, 1965).

RESULT AND DISCUSSION

A. Implementation of the Use of Village Funds in Providing Cash Direct Funds Kelet Village

Based on the results of the inventory, it was found that the village funds had never been allocated for assistance such as Cash Direct Funds. During this pandemic, Cash Direct Funds can be implemented at the village level because there are regulations that underlie it. For example, the implementation of Cash Direct Funds provision at the Kelet Village is based on the Kelet Village Head Regulation (Kelet Top Brass Regulation Number 6 of 2020 concerning Amendments to Kelet Top Brass Regulation Number 5 of 2020 concerning Village Cash Direct Funds for Beneficiary Families Due to the COVID-19 Pandemic which is a derivative of Law No. 2 of 2020 concerning the Stipulation of the Government Regulation In Lieu of Law No. 1 of 2020 concerning State Financial Policy and State Financial System Stability for Handling the COVID-19 Pandemic. It is known the urgency of the formation of the Kelet Village Head Regulation as stated in the preamble, namely “*due to the widespread of COVID-19, which has had an impact on the social, economic, and welfare of the village community, it is necessary to implement Cash Direct Funds in Kelet Village as a form of assistance that functions to help ease the economic burden of the people of Kelet Village*” (This can be seen further in the Regulation of Kelet Top Brass Regulation Number 6 of 2020 concerning Village Cash Direct Funds for Beneficiary Families Due to the COVID-19 Pandemic.).

From the identification results, it can be seen that based on the hierarchy of laws and regulations as regulated in Law no. 12 of 2011 there is a hierarchical structure related to the implementation of Cash Direct Funds (Aditya & Winata, 2018), which are described as follows:

- 1) The 1945 Indonesian Constitution,
- 2) Law No. 6/2014 About Village and Law No. 23/2014 About Regional Government,
- 3) Government Regulation In Lieu of Law No. 1 of 2020 concerning State Financial Policy and State Financial System Stability for Handling the COVID-19 Pandemic and/or in the Context of Facing Threats that Endanger the National Economy and/or Financial System Stability,

- 4) Government Regulation No. 60 of 2014 concerning Village Funds Sourced From State Revenues and Expenditures Budget and Government Regulation No. 22 of 2015 concerning Amendments to Government Regulation No. 60 of 2014 concerning Village Funds Sourced from State Revenues and Expenditures Budget.

The relevant regulations governing Cash Direct Funds - Village Funds are as follows:

- 1) Minister of Finance Regulation No. 40/07/2020 Regarding Amendments to Minister of Finance Regulation No. 205/07/2019 About Village Fund Management and Minister of Finance Regulation No. 50/07/2020 Regarding the Second Amendment to Minister of Finance Regulation No. 205/07/2019 Regarding Village Fund Management, Village Fund Management, as well as Minister of Finance Regulation No. 156/07/2020 Regarding the Third Amendment to Minister of Finance Regulation No. 205/07/2019 About Village Fund Management,
- 2) Minister of Villages Regulation for Development of Disadvantaged Regions and Transmigration No. 6 of 2020 concerning Amendments to Minister of Villages Regulation for Development of Disadvantaged Regions and Transmigration No. 11 of 2019 concerning Priority for the Use of Village Funds in 2020,
- 3) Central Java Governor Regulation No. 6 of 2020 concerning Guidelines for Providing Financial Assistance to Village Governments in Central Java Province,
- 4) Jepara Regent Regulation No. 30 of 2020 concerning the Second Amendment to the Jepara Regent Regulation No. 60 of 2019 concerning Procedures for the Distribution and Determination of Details of Village Funds for Each Village in Jepara Regency for the 2020 Budget Year, and
- 5) Regulation of the Village Head (Regulation of Kelet Top Brass Number 6 of 2020 concerning Amendments to the Regulation of Kelet Top Brass Number 5 of 2020 concerning Village Cash Direct Funds for Beneficiary Families Due to the COVID-19 Pandemic.

1. Village Fund in the Perspective of Laws and Regulations

According to Article 23 subsection (1) of the 1945 Indonesian Constitution, it is explained that the State Revenues and Expenditures Budget is a form of national financial management that is stipulated by the law every year and is implemented openly and responsibly for the greatest prosperity of the people. As for this matter regarding village

finances is also regulated in law, as for the law is Law Number 6 of 2014 concerning Villages which in Article 75 subsection (3) which confirms that the provisions regarding village finances are specifically stated in the regulation. government regarding village funds sourced from the State Revenues and Expenditures Budget.

In view of Article 1 subsection (3) of the 1945 Indonesian Constitution, which confirms that the State of Indonesia is a State Law. So all operations in the country must be arranged as the law regulates. As with the regulations issued by the government, namely Government Regulation In Lieu of Law No. 1/2020 in the Elucidation of Article 2 subsection (1) in point b, it is stated that as shown by the results of the decline in various domestic economic activities, the financial system has deteriorated, and the government needs to immediately take special policies and actions in the context of saving the national health and economy, the focus is on spending on health care, social safety devices and economic recovery (including the economic recovery of companies and affected communities) and maintaining financial sector stability.

From this which at the end brought up to Minister of Finance Regulation No. 156/07/2020 Regarding the Third Amendment to Minister of Finance Regulation No. 205/07/2019 Regarding Village Fund Management, which Article 32A describes the social safety device in the village in the form of Village - Cash Direct Funds for poor/underprivileged families in the village as beneficiary families. Where this is in line with Minister of Villages Regulation for Development of Disadvantaged Regions and Transmigration No. 6 of 2020 concerning Amendments to Minister of Villages Regulation for Development of Disadvantaged Regions and Transmigration No. 11 of 2019 concerning Priority for the Use of Village Funds in 2020, which in Article 8A subsection (2) emphasizes the priority of using village funds directed at handling the impact of the COVID-19 outbreak which can take the form of Cash Direct Funds - Village Funds to poor families in the village in accordance with applicable regulations.

2. Village Fund Sourced From State Revenues and Expenditures Budget as The Key for Handling COVID-19

During the COVID-19 pandemic, there have been many changes in the order regarding the Village Revenues and Expenditures Budget, including Kelet Village. It should be emphasized that the basis for amendments to the Village Revenues and Expenditures Budget is based on the concept of Article 8 Government Regulations 22/2015 budgeting

which emphasizes that the determination of the village fund budget ceiling as referred to in Article 3 is based on the state treasurer spending plan prepared by applicable laws and regulations. This is because the statutory regulations have given the mandate to regulate social safety nets as mentioned in Government Regulation In Lieu of Law No. 1/2020 concerning State Financial Policy and State Financial System Stability for Handling the COVID-19 Pandemic and/or in the Context of Facing Threats that Endanger the National Economy and/or Financial System Stability, which also refers to the 1945 Indonesian Constitution Article 34 subsection (2). Which is the Government Regulation In Lieu of Law Number 1 of 2020 states that one of the ways to handle the COVID-19 pandemic is the implementation of a Cash Direct Funds - Village Funds program. So from this, it becomes a necessity to be implemented by the village government. Likewise in Article 10 subsection (1) Government Regulation 22 of 2015 concerning Amendments to Government Regulation No. 60 of 2014 concerning Village Funds Sourced from the State Revenues and Expenditures Budget, also explains that the village fund budget ceiling which has been set and/or has been running in the State Revenues and Expenditures Budget can be changed through the Revised State Revenues and Expenditures Budget.

This then became the reason for the stipulation of Cash Direct Funds - Village Funds which was the result of coordination with the minister who held government affairs in the field of national development planning (Purwadi, 2013), State Minister and Minister of Technology/Head of Non-Government Departments. In accordance with Article 8A subsection (2), which emphasizes that the priority for the use of village funds can be used to overcome the COVID-19 pandemic which is stated in the form of Cash Direct Funds - Village Funds for poor families in villages in accordance with the provisions of laws and regulations.

3. Affirmation of Regional Regulations Regarding Village Funds Sourced from the State Revenues and Expenditures Budget as a Tool for Handling COVID-19

That based on the principle of administering government affairs in the regions (Fauziah, 2016), which includes the principles of deconcentration, decentralization, and co-administration, this research participates in reviewing Article 2 subsection (1) of the Central Java Governor Regulation No. 6 of 2020 concerning Guidelines for Providing Financial Assistance to Village Governments in Central Java Province, which states that in the context of accelerating rural development, empowerment of rural communities, and

poverty alleviation, provided financial assistance to village governments as a form of regional support to rural governments. This is not so that it can be directed to a social safety device (Cash Direct Funds - Village Funds), but for the nature of financial assistance to village governments in Central Java Province, with no exception, Kelet Village was conveyed that the provision of financial assistance was not binding and was not continuous or not mandatory or did not have to be given every budget year, but regarding financial assistance, it would be given by considering the conditions and situation, (*this can be seen further in the Central Java Governor Regulation Number 6 of 2020 concerning Guidelines for Providing Financial Assistance to Village Governments in Central Java Province*).

In addition, this research also participates in reviewing the Jepara Regent Regulation No. 30 of 2020 concerning the Second Amendment to the Jepara Regent Regulation No. 60 of 2019 concerning Procedures for the Distribution and Determination of Details of Village Funds for Each Village in Jepara Regency for the 2020 Budget Year, which in Article 13 subsection (1) states that “*Appendix II lists the priorities of the Village Fund for funding the implementation of programs and activities in the field of rural development and community empowerment which are an integral part of this Regent Regulation.*”

Regarding the use of village funds above, the priorities include activities to mitigate the economic impact of the COVID-19 pandemic, including:

- a) Activities to handle the COVID-19 pandemic, and/or
- b) Village social security network.

In the case of the village social safety network, as referred to in Article 13 subsection (2) b, Cash Direct Funds - Village Funds is used to target poor/poor families in the recipient village.

4. Implementation of Village Funds in Providing Cash Direct Funds in Kelet Village

Discussing the implementation of the use of village funds in providing Cash Direct Funds in Kelet Village, of course, the policy should be oriented towards a policy that aims to create justice, benefit, order, and legal certainty.

In implementing the use of village funds in providing Cash Direct Funds in Kelet Village, it is not only to help ease the burden on the people of Kelet Village, but policies regarding the use of village funds in providing Cash Direct Funds in Kelet Village, there is also an element of legal politics. According to **Bellefroid**, legal politics is a legal discipline that is responsible for regulating how to change *ius-constitutum* into *ius-constituendum*, or

formulating new laws to achieve goals, which in turn, legal political activity itself includes changing laws and creating new laws due to interests fundamental to social change by making *regeling* (regulation) not *beschiking* (stipulation). (Fitriana, 2015)

In addition, village funds for the implementation of Cash Direct Funds - Village Funds are basically based on Article 21 subsection (3) of Government Regulation no. 22/2015 concerning Village Funds from the State Revenues and Expenditures Budget, which states that the priority in subsection (1) the use of village funds is carried out after coordinating with the minister of government affairs in the field of development planning. State Minister, Minister of Home Affairs, and Technical Leaders/Heads of Non-Ministerial Government Institutions.

Sourced from Article 32A subsection (5) Minister of Finance Regulation No. 156/07/2020 Regarding the Third Amendment to Minister of Finance Regulation No. 205/07/2019 Regarding Village Fund Management, the amount of Cash Direct Funds - Village Funds is regulated as well as the period for distributing the Cash Direct Funds - Village Funds, which is confirmed as follows:

“The amount of Cash Direct Funds of Village as referred to in subsection (1) is set at:

- a. IDR 600,000, - in the first month to the third month per beneficiary family;*
- b. IDR 300,000, - in the third month to six months per beneficiary family.”*

From the results of the study, information was found related to the implementation of the use of village funds in providing Cash Direct Funds in Kelet Village, namely in its implementation Cash Direct Funds - Village Funds was obtained from village funds, which according to the Regional Development Work Plans for Budget Year 2020 (Kelet Village Regulation Number 9 of 2019 concerning Village Budget for Income and Expenditures for Budget Year 2020) stated that the village fund was IDR 1,105,827,000. Wherefrom this amount 30% or an amount of IDR 322,200,000 village funds are directed to provide Cash Direct Funds to underprivileged non-Hope Family Program (PKH) or Non-cash Food Assistance (BPNT) communities who have lost their livelihoods have family members who are prone to chronic/chronic illness, and who have not been recorded (excluding error) or in this case in accordance with Article 8A subsection (3) Minister of Villages Regulation for Development of Disadvantaged Regions and Transmigration No. 6 of 2020 mentioned *“Poor families in paragraph (2) who are entitled to receive Cash Direct Funds - Village Funds are families who have lost their livelihoods/jobs, have not been registered as*

receiving Hope Family Program, Non-cash Food Assistance, and pre-employment cards, and who have family members who are prone to chronic/chronic illness” which is also in line with Article 2 paragraph (2) of the Regulation of the Village Head of Kelet (Regulation of the Kelet Top Brass No. 6/20 concerning Amendments to the Kelet Top Brass Regulation No. 5/2020 about Cash Direct Funds - Village To Beneficiary Families Due to the COVID-19 Pandemic).

As for the Cash Direct Funds program, it has targeted as many as 179 residents of Kelet Village out of ± 12,000 inhabitants, as attached in the Village Head Regulation (Kelet Top Brass Regulation No.6 of 2020). According to Jepara Central Statistics Agency (BPS) data in 2019, it was explained that Kelet Village was occupied by 4,874 men and 5,144 women, as well as ± 4,000 family cards found in 43 Neighborhood Association (RT) and 5 Citizens Association (RW), (*This matter can be further accessed in Keling District in Figures 2020 by the Central Statistics Agency of Jepara Regency*).

From the results of the research, information was obtained regarding the determination of the parties entitled to receive Cash Direct Funds - Village Funds in Kelet Village, which according to the village government in data collection of potential recipients was confirmative based on a suggestion from the Head of the Neighborhood Association as the party directly related to the community, in this case, it has been regulated based on laws and regulations which state that the village can independently determine which residents are entitled to receive benefits (Kementerian Perencanaan Pembangunan Nasional, 2020). So that regarding this matter it can be said that there is no special procedure that must be carried out by either prospective recipients or the village government in filtering Cash Direct Funds recipients, as long as they are registered as residents of Kelet Village by attaching their Identity Card (KTP)/Family Card (KK) and can be proven by potential recipients according to the criteria in Article 2 subsection (2) Kelet Executive Number 6 of 2020 concerning Amendments to the Regulation of Kelet Top Barss Number 5 of 2020 Regarding Village Cash Direct Funds for Beneficiary Families Due to the COVID-19 Pandemic, then prospective recipients will be confirmed as Cash Direct Funds - Village Funds recipients.

In its implementation, Cash Direct Funds - Village Funds is distributed in 2 stages, in which the stages are in accordance with the Regulation of the Minister of Finance regulates. Based on data from the Kelet Village Government, there are actually 182 Kelet Village

residents who are entitled to get Cash Direct Funds - Village Funds, but because there is a condition that “*Cash Direct Funds - Village Funds as referred to in subsection (1) is social assistance with the objectives covering: ... c. which has not been recorded (excluding error)*” so that out of the 182 potential beneficiaries, there were 3 residents who did not comply with the requirements stipulated by the laws and regulations because they got other aid funds, so only 179 people could get the Cash Direct Funds - Village Funds.

B. Effectiveness and Barriers to Using Village Funds in Providing Cash Direct Funds in Kelet Village

1. Effectiveness of the Use of Village Funds in Providing Cash Direct Funds in Kelet Village

Based on the results of the inventory, it was found that data regarding the effectiveness of the use of village funds in providing Cash Direct Funds - Village Funds received good responses and enthusiasm from the residents for the implementation of the program, as an examiner, the writer had cross-checked with several Cash Direct Funds - Village Funds recipients whose samples were taken by **non-random** sampling the method with the concept of **purposive sampling** (carried out by taking a subject based on an area in Kelet Village) (Dimiyati & Wardiono, 2020). An interesting fact has been found that the provision of Cash Direct Funds - Village Funds in Kelet Village has been carried out transparently and has received a good response from the residents.

Then according to information from the beneficiaries, the Cash Direct Funds assistance was allocated through *BRI* savings accounts, where the Cash Direct Funds - Village Funds beneficiaries assessed it according to existing regulations, and there were no deductions at all.

Broadly speaking, the results of the data obtained from the beneficiaries of Cash Direct Funds - Village Funds can conclude that Cash Direct Funds - Village Funds is very beneficial, and in this study, it can be confirmed that the Cash Direct Funds - Village Funds program by the government has been achieved as the intended purpose in providing Cash Direct Funds - Village Funds which is useful for reducing the economic impact for residents in rural areas due to the COVID-19 pandemic, which is an effort to meet basic needs and basic services for poor people who are experiencing emergencies due to the COVID-19 outbreak. So that the Cash Direct Funds - Village Funds program in this study can be said

to be the right solution in dealing with the impact of the COVID-19 pandemic at the village level.

2. *Barriers to Using Village Funds in Providing Cash Direct Funds in Kelet Village*

In addition to the effectiveness of the inventory results, we also found data regarding obstacles, namely regarding the obstacles that occurred when the implementation of the Cash Direct Funds - Village Funds provision took place, we found this in the Kelet Village Officials Regulation regarding Cash Direct Funds - Village Funds which had undergone repeated changes, which means that there is a difficulty for the Kelet Village Government in following the reform of regulations in the context of the COVID-19 response village, which since the COVID-19 pandemic, many regulations have been issued by the Central Government in terms of COVID-19 countermeasures preparedness.

So that, seen from these developments, the Kelet Village Government tried to adjust the regulations after the issuance of new regulations by the Central Government, which in turn resulted in many regulatory changes that occurred in Kelet Village, starting from Kelet Top Brass Regulation No. 4/2020, Kelet Top Brass Regulation No. 5/2020, and Kelet Top Brass Regulation No. 6/2020.

Apart from regulatory issues, the Kelet Village Government also experienced another obstacle, namely the problem of renewing Cash Direct Funds - Village Funds recipients, which had become a problem when one of the Cash Direct Funds - Village Funds recipients received aid funds from the Central Java Provincial Government. Based on the Village Head Regulation (Article 2 subsection (2) letter c of Kelet Top Brass Regulation No. 6/2020 concerning Amendments to the Kelet Top Brass Regulation No. 5/2020 Regarding Cash Direct Funds - Village for Beneficiary Families Due to the COVID-19 Pandemic, it is confirmed that “*Cash Direct Funds - Village Funds as referred to in paragraph (1) is social assistance with the following objectives: c. **which has not been recorded** (excluding error)*” which means Cash Direct Funds - Village Funds recipients are people who have not received assistance from any government sources. So that from this it also became one of the effects of changing the Kelet Village Top Brass Regulation (name data in the attachment of beneficiaries due to COVID-19), which means that aid funds sourced from the Central Java Provincial Government can be transferred to others, who are also in need.

CONCLUSION

The implementation of the use of village funds in providing Cash Direct Funds in Kelet Village is in accordance with the Minister of Finance Regulation No. 40/07/2020 concerning Amendments to Minister of Finance Regulation No. 205/07/2019 concerning Village Fund Management, Village Fund distribution requirements for 2020, in which the Village must determine Cash Direct Funds recipients from the Village Fund with a Top Brass Regulation, then the implementation of the use of village funds in providing Cash Direct Funds in Kelet Village has also been in accordance with Minister of Finance Regulation No. 50/07/2020 concerning the Second Amendment to Minister of Finance Regulation No. 205/07/2019 concerning Village Fund Management, and Permenkeu No. 156/07/2020 Regarding the Third Amendment to Minister of Finance Regulation No. 205/07/2019 Regarding the Management of Village Funds, which regulates the amount of Cash Direct Funds - Village Funds and the period of time for Cash Direct Funds - Village Funds distribution, as well as in accordance with the Jepara Regent Regulation No. 30 of 2020 concerning the Second Amendment to the Jepara Regent Regulation No. 60 of 2019 concerning Procedures for the Distribution and Determination of Details of Village Funds for Each Village in Jepara Regency for the 2020 Budget Year.

The effectiveness of using village funds in providing Cash Direct Funds in Kelet Village is in accordance with the philosophical foundation of the establishment of Minister of Finance Regulation No. 40/07/2020 Regarding Amendments to Minister of Finance Regulation No. 205/07/2019 about Village Fund Management, and Minister of Finance Regulation No. 50/07/2020 Regarding the Second Amendment to Minister of Finance Regulation No. 205/07/2019 concerning Village Fund Management and Minister of Finance Regulation No. 156/07/2020 Regarding the Third Amendment to Minister of Finance Regulation No. 205/07/2019 about Village Fund Management; Jepara Regent Regulation No. 30 of 2020 concerning the Second Amendment to the Jepara Regent Regulation No. 60 of 2019 concerning Procedures for the Distribution and Determination of Details of Village Funds for Each Village in Jepara Regency for the 2020 Budget Year; as well as the Village Head Regulation (Kelet Top Brass Regulation No. 6/2020 concerning Amendments to the Kelet Top Brass Regulation No. 5/2020 Regarding Cash Direct Funds-Village for Beneficiary Families Due to the COVID-19 Pandemic). The obstacles to using village funds in providing Cash Direct Funds in Kelet Village

include the Kelet Village Government having difficulty following the reform of regulations in the context of the COVID-19 response village and following the renewal of Cash Direct Funds recipients, where there are Cash Direct Funds recipient candidates who have dual data as potential recipients of assistance from the provincial government nor from Cash Direct Funds - Village Funds.

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