

## ANALYSIS OF THE COMMUNITY FUND MANAGEMENT FOR PREVENTION AND HANDLING OF COVID-19 DISEASE IN BENER MERIAH ACEH, INDONESIA

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### Abstract

*The impact of COVID-19 on national finances and the national economy is that the management of the government's budget becomes the focus and vital. Losses in the economic aspect such as a large number of unemployed due to the dismissal of workers that is affecting the economic and social aspects later on. As a result, the role and function of the government are needed to deal with the COVID-19 pandemic. The purpose of this study was to find out the planning process for using village funds in preventing and handling COVID-19, and also the budgeting process for using village funds in preventing and handling COVID-19, and the process of monitoring and evaluating the use of Village Funds in prevention. and handling of COVID-19. The type of research used in this study is qualitative. The data collection technique is using the interview method. This study used a purposive sampling technique, the samples in this study were DPMK (Village Community Empowerment Service) secretaries, BPBD (Regional Disaster Management Agency) secretaries, Subdistrict headsectaries, and Village Government. Data analysis in this study is the data collection, data reduction, data presentation, and summing up the conclusions. The first results of the research are the planning process for using village funds in the prevention and handling of COVID-19 which is conducted from the Regency, District, and Village levels. The second result is the process of budgeting for the use of village funds in the prevention and handling of COVID-19, activities include: refocusing activities and budget reallocation, funding in emergencies. Moreover COVID-19 funding policy is also reallocating and refocusing APBK, and management mechanisms finance for handling the impact of COVID-19 at the village level. The third result is the monitoring process and evaluating of the use of Village Funds in the prevention and handling COVID-19 which is carried out through regional leadership plus communication forum meetings, based on activities that have been and will be carried out by the Regional Work Unit (SKPK) and village government.*

**Keywords :** *village funds, prevention, handling, COVID-19.*

### 1. INTRODUCTION

The world has been hit by the Coronavirus (COVID-19) pandemic since mid-March 2020. Corona viruses (CoV) are a large family of viruses that is able to infect birds and mammals, including humans, an infectious disease caused by Severe Acute Respiratory Syndrome Corona Virus 2 (SARS-COV- 2). SARS-COV-2 is a new type of coronavirus that has never been previously identified in humans (Zendrato, 2020). COVID-19 is an infectious disease and can cause death (Zhou, 2020). Indonesia is one of the countries that has experienced the impact of COVID-19 with a number of positive which is confirmed cases of 4,043,736 cases and 13,0182 deaths, while Riau Province has 120,707 positive confirmed cases with 3,559 deaths (Mona, et al., 2020).

The impact of COVID-19 on finances and the national economy is about the government's budget management that becomes the foundation (Suparman et al., 2021). Losses in the economic aspect such as a large number of unemployed due to the dismissal of workers affect the economic and social aspects, so the role and function of the government are needed to solve the COVID-19 pandemic (Ayu et al., 2020). During the period from February to June 2020, the world economy has experienced a downturn because of COVID-19 which spread globally detected from China. Furthermore, Indonesia is unable to stem these effects. The impact of the virus and the economic response have created the biggest shock to the Indonesian economy since the Asian financial crisis (AFC) in the past two decades. COVID-19's impact has dominated health, poverty, and economic policy discussions during this period (Olivia et al., 2020).

Bener Meriah Regency Government issued a circular letter from Bener Meriah Regent No.410/448/2020 dated March 27 2020 about the use of TA village funds in 2020 for the prevention and handling of the spread of COVID-19. In addition, the decision of Bener Meriah Regent number 360/293/SK/2020 concerning about technical guidelines for the use of village funds sourced from the village income and expenditure of budget (APBKampung) in 2020 budget year for the prevention and handling of spreading of the COVID-19 outbreak in Bener Meriah Regency. Based on the background study above, this research aims to analyze how the planning process for the use of Village funds in the prevention and handling of COVID-19 in Bener Meriah Regency. Another aim is to analyze the process of budgeting for the use of Village Funds in the prevention and handling of COVID-19 in Bener Meriah Regency. For the last, this research aims to analyze the process of monitoring and evaluating of the use of Village Funds in the prevention and handling of COVID-19 in Bener Meriah Regency.

## LITERATURE REVIEW

According to Hulu et al., (2018), the Village Fund is one of the incomes initially sourced from the State Revenue and Expenditure Budget (APBN) who's use is integrated with the Village Revenue and Expenditure Budget (APBDesa), therefore, the planning programs and activities are to create independence of the village community. Based on an explanation from research conducted by Purwadinata et al., (2021) during the pandemic, the use of Village Funds, in Debasang Village Study, Moyo Hulu District, is explained that related to the priority of using Village Funds during a pandemic. There are two programs that are prioritized by Village Funds for financing, which are including; 1). COVID-19 Response Village, by creating a volunteer team against COVID-19 which aims to break the spreading chain of COVID-19 in the Sebasang Village area. 2). Direct Cash Transfer from Village Fund (BLT-DD), the distribution of BLT-DD is expected to be able to provide an economic stimulus for the poor people who have lost their livelihoods, and also people who are vulnerably hit by disease during the COVID-19 pandemic.

Similar to previous research conducted by, Rika et al., (2020), regarding the use of Village Funds during the COVID-19 pandemic in Nagari Talang Anau, Lima Puluh Kota District, found that the allocation of village funds is divided into three parts. First, the efforts to prevent and handle COVID-19, Nagari Talang Anau conducts socialization in the community as an effort to prevent COVID-19. Second, the Village Fund is used not only for village cash transfers but also for community empowerment which is carried out by the Nagari Talang Anau Government during this pandemic. Besides, villagers form a COVID-19 post who are consisting of the community, youths, and niniak mamak. The next form of village fund allocation is Direct Village Cash Assistance. The Talang Anau Nagari Government has distributed this BLT-DD to 138 communities that have been determined at the Nagari deliberation in May 2020.

Some of the previous studies did not write in detail about the use of Village Funds in the prevention and handling of COVID-19. However, these funds are more focused on prioritizing the use of Village Funds for the COVID-19 Response Village program and the Village Fund BLT-DD program. Accordance with Rika et al., (2020), explains the use of Village Funds refers to the PDTT Permendes policy Number 6 of 2020 concerning Priority for the use of Village Funds in 2020 which is running properly even though there are several obstacles in its implementation. Research conducted in Bener Meriah Regency area has the same program for Refocusing the Village Fund

budget, and the authors believe there are differences in the application of the use of the Village Fund in each respective region, especially the regions in Aceh, as explained in, (Gugus Tugas, 2019), there might be possible differences in the handling process and policies issued, this is adjusted to the potential spread of cases occurred in a particular area.

## 2. IMPLEMENTATION METHOD

This study uses a qualitative method. The qualitative method is a research method based on the philosophy of post-positivism which is used to conduct research in scientific scope where the researcher becomes an instrument, data collection techniques. Moreover, qualitative analysis is more emphasizing on meaning (Sugiyono, 2018).

### Population and sample

The total population of Bener Meriah Regency in 2019 was 148,180 people. This study used a purposive sampling technique, a sampling technique that did not focus on the criteria or special characteristics of the research object to obtain relevant results. In this study, The samples were the Secretary of the Village Community Empowerment Service (DPMK) of Bener Meriah Regency, the Secretary of the Regional Disaster Management Agency (BPBD), the Subdistrict head, and the Village Head/Reje Kampung. In this study, the writer chose three villages from three sub-districts. Each sub-district was chosen one village as a research location, those are Umah Besi Village from Gajah Putih District, Jadi Sepakat Village from Bandar District, and Reje Guru Village from Bukit District.

### Sources and Data Collection Techniques

In this study, there are two sources of data that are secondary and primary data. Secondary data are documents such as data on village funds, and COVID-19 data for Bener Meriah Regency. Primary data is a source of data collected by researchers from interviews.

### Data analysis

The analysis was carried out in the following steps (Albi Anggito et al., 2018):

- a. Stage of data collection is the process of collecting data which includes the pre-research stages, during research, and at the end of the research. Data is collected by doing field observations, interviews, and documentation studies.
- b. Stage of data reduction is an analysis process to sharpen, classify, assist, remove unnecessary data, and organize data properly so that final conclusions can be classified and verified.
- c. Data reduction is a form of analysis and organizing data.
- d. Stage of presenting data is serving all data that have been collected based on the data collection instrument in writing forms and the next step is displaying the data. Data is presented in narrative form and other presentations into a categorization matrix according to the themes that have been grouped and categorized.

The conclusion is the final stage in a series of qualitative data analyses..

## 3. RESULTS AND DISCUSSION

### a. Planning Process for the Use of Village Funds in the Prevention and Handling of COVID-19 in Bener Meriah Regency.

The plan for handling COVID-19 in Bener Meriah Regency will be conducted from Regency, District, and Village levels. The activities plans are prevention, early detection and monitoring, handling, impact intervention, and recovery. In detail, it can be seen in the following explanation.

### Prevention of COVID-19 in Bener Meriah District

In Bener Meriah Regency, there are some COVID-19 prevention activities, those are the creation of a Decree (Surat Keputusan) for Village volunteers to fight COVID-19, establishing COVID-19 volunteer posts, providing volunteer guides, providing handwashing containers in public facilities, providing handwashing guidelines, implementing spraying, there are guidelines for disinfecting public places, there are policies and warnings, there are guidelines for handwashing places and the correct procedure for washing hands, the availability of tools and media for outreach and educating residents through banners, posters and routine announcements at the village prayer room regarding how to wash hands, clean living behavior and health (PHBS), implementation of security and order policies in the village to accelerate the handling of COVID-19 in Bener Meriah Regency, the existence of security and providing some protocol documents.

The secretary of Jadi Sepakat Village also explained that there were SOPs for security and order protocols for accelerating the handling of COVID-19, and also implementation of SOPs for security and order protocols for an acceleration of handling of COVID-19, availability of personal protective equipment, SOPs and protocols for the use of PPE, implementation of prevention and outreach activities for COVID-19 planned, structured, scheduled village level, SOP for handling activities at the village level, implementation of community-based plant planting activities, availability of social assistance to residents who are self-isolating, availability of patterns and systems of public services during the emergency response period, implementation of health protocols for social activities Distancing, the availability of the Village budget and KAK (Terms of Reference) for village cash work-intensive programs.

The use of the village fund budget for activities to prevent and deal with COVID-19 is carried out by changing the RKP Desa through a special village development planning meeting in order to prepare the activities changes which is focused on activities related to basic social needs affected community and also by involving the village government, village consultative unit, elements of the village community, related Village Apparatus Organizations (OPD) and Subdistrict heads. The process of changing Village's RKP is also followed by changes to the Village's APB through OPD assistance (Saleh et al., 2020). This is supported by research conducted by Rika regarding the use of Village Funds during the COVID-19 pandemic in Nagari Talang Anau, Fifty Cities District, the results of her research is the allocation of village funds during the COVID-19 pandemic divided the allocation funds into three parts, the first thing is to prepare the prevention and handling of COVID-19. Second, village funds are used for village cash-transfer. The next form of village fund allocation is direct village cash assistance (Rika et al., 2020).

### Early Detection and Monitoring

Early detection and monitoring activities are conducted to detect potential threats of COVID-19 from outside Bener Meriah Regency. The activities carried out included setting up two posts on the border between Bener Meriah Regency and Bireuen Regency and North Aceh Regency. In addition, it is also figured out close contact tracing and checkup of rapid tests and swab tests. Based on the results of interviews with the village secretary of Jadi Sepakat, conducting tracking early detection and monitoring activities based on the availability Data of Travelers (PP), People Without Symptoms of illness (OTG), People Under Surveillance (ODP), Patients Under Surveillance (PDP), Positive COVID-19, presence SOPs and health protocols for screening and routine supervision of people at risk, OTG, ODP in villages. Having availability of data on people at risk, OTG, ODP in villages, availability of data and periodic submission of reports to the sub-district task force.

Early detection, isolation, and early treatment of patients include providing optimal services for patients infected with the COVID-19 Outbreak. One of the surveillance activities for the pandemic response is monitoring, which is carried out by collecting data, analyzing data, monitoring, and evaluating whether the intervention is going well and whether the spread of COVID-19 is still running or has stopped (Ministry of Health of the Republic of Indonesia, 2020).



### **Handling of COVID-19**

Handling covid-19 activities in Bener Meriah Regency related to the management of travelers (PP), people without symptoms (OTG), people under surveillance (ODP), patients under surveillance (PDP), and positive COVID-19 patients according to the health protocol. Based on the results of an interview with the Secretary of Kampung Reje Guru in terms of handling COVID-19 are coordination between the Village and the Subdistrict regarding Handling ODP, PDP and positive patients, there are technical guidelines for isolation rooms in the village, availability of isolation rooms in the village, availability of recommendation forms for residents returning from areas affected by Corona Virus Disease (COVID-19) and residents who are indicated to be in close contact with positive patients Covid-19 to carry out independent isolation/district, implementation of recommendations for residents returning from areas affected by Corona virus disease (COVID-19) and residents those indicated to be in close contact with positive COVID-19 patients to carry out independent isolation/district, provides some logistics for residents who get into the isolation room, conducting the distribution of logistics to residents who get into the isolation room.

The circular letter instructs each village to create Volunteers Against COVID-19, carry out activities to prevent and deal with COVID-19, and always coordinate intensively with the District/City Government, the Health Office, and the Community Empowerment Service. The Circular Letter is also the basis for changes to the Village Revenue and Expenditure Budget (APBDes) to shift expenditures from other sectors and sub-sectors into the areas of disaster management, emergencies, and village urgency (Teguh et al., 2020).

### **Impact Interventions**

Intervention activities at the village secretary Umah Besi said the availability of a village fund budget for food security programs, the implementation of community-based food security activities, the availability of data and village funds for Village Fund Direct Cash Assistance (BLT-Dana Desa), there is a technical guideline for village fund allocation for Village Fund Direct Cash Assistance (BLT-Dana Desa), availability of budgets and regulations, the existence of BUMK which is usually used as an alternative intervention for economic impact. Impact interventions are actions designed or planned for sectors that are thought to be affected by COVID-19. This impact intervention activity is carried out with the aim of minimizing the impact and risks posed by COVID-19 (Erlansari et al., 2021)

### **Recovery**

Based on an interview result with the Village Secretary, Jadi Sepakat the COVID-19 recovery activities are providing availability of information and village funds for Direct Village Fund Cash transfer (BLT-DD), there are technical guidelines for the allocation of Village Funds for Direct Village Funds Cash transfer (BLT-DD), the implementation the allocation of village funds for Direct Village Cash Assistance (BLT-DD), provide availability of Budget and Regulations, Implementation of Village-Owned Enterprises (BUMK). Recovery activities are a series of activities to recover the condition of the community and environment affected by COVID-19 and by re-functioning institutions, public services, the economy, society, and religion. Recovery activities carried out by the Government (Ministry of Health of the Republic of Indonesia, 2020). Based on research conducted by Purwadinata, the use of village funds during the pandemic, in Debasang Village, Moyo Hulu District, were used to provide Village Fund Direct Cash Assistance (BLT-DD), which aims to provide an economic stimulus for the poor people who have lost their livelihoods, and people who are vulnerable to disease during the COVID-19 pandemic (Purwadinata et al., 2021).

## **b. The Process of Budgeting for the Use of Village Funds in the Prevention and Handling of COVID-19 in Bener Meriah Regency**

### **Refocussing Activities and Budget Reallocation**

Meanwhile, with the increasingly widespread outbreak of Corona Virus Disease 2019 (COVID-19) which has been declared a global pandemic by the World Health Organization (WHO) on March 11, 2020, some fast steps are needed, precise, focused, integrated, and synergy between Ministries/Agencies and Local Governments to refocus activities, reallocate budgets and procure goods and services in order to accelerate the handling of Corona Virus Disease 2019 (COVID-19). The President of the Republic of Indonesia through Presidential Instruction of the Republic of Indonesia Number 4 of 2020 instructs ministries should prioritize the use of budget allocations for some activities that accelerate the handling of COVID-19 (Refocusing activities and reallocating budgets) by referring to the handling protocol COVID-19 of Bener Meriah Regency (Inpres, 2020)

### **Emergency Funding**

To anticipate and also deal with the impact of the transmission of COVID-19, the Regional Government can make expenditures for which the budget is not available yet. Next, it will be proposed in the APBD amendment plan through the direct planned use of Unexpected Expenditures (BTT). The total allocation for unexpected spending for handling COVID-19 in Bener Meriah APBK is around Rp. 11.754.543.100, - (eleven billion seven hundred fifty-four million five hundred forty-three thousand one hundred rupiah). Thus, if an unexpected expenditure is an insufficient budget, the Regional Government will use funds from the rescheduling of program achievements and other activities and expenditures financing in the current budget year or utilize the available cash budget.

The mechanism for handling COVID-19 must be implemented immediately and specifically because everything must be hastened soon, such as in the case of supplying goods in an emergency situation. In order to supply goods, need more attention to the principle of accountability. Therefore, the provisions of LKPP Regulation No. 13/2018 also are managed in the mechanism of its implementation, so that the government's efforts to deal with the COVID-19 emergency can be carried out properly (Sasongko et al., 2021)

### **Bener Meriah Regency COVID-19 Funding Policy**

At this time, the main priority of Bener Meriah Regency Government is dealing with the impact of the pandemic, especially in the health sector, meeting the people's basic needs, and handling other socio-economic impacts. Thus, various resources including the financial capacity owned by the government were mobilized to support the handling of the impact of COVID-19. Coordination and Communication are an important role in order to accelerate the handling of COVID-19. Covid 19 response acceleration Task Force serves as a coordinator and also can involve all cross-technical ministries which can also be supported by all existing stakeholders and non-government partners in carrying out the mandate (Task Force, 2019).

### **APBK Reallocation and Refocusing Bener Meriah**

In accordance with the directions which is given by the central government, Bener Meriah Regency Government has carried out the reallocation and refocusing of the APBD. Meanwhile, the amount of funds that have been rationalized and can be allocated for handling the impact of COVID-19 is around Rp. 10,967,141,100 (Ten Billion Nine Hundred Sixty-Seven Million One Hundred Forty-One Thousand One Hundred Rupiah). The regional government of Bener Meriah Regency has reallocated BTT to cover up Covid-19 outbreak with disbursement cash down. There are two stages that are spent on providing health equipment such as first, providing medical personnel equipment and officers as well who deal directly with victims of the Covid-19 virus, and then providing masks, hand sanitizers and gloves as well as other medical devices. Second, provide isolation places for patients or residents who are on the list of Patients Under Monitoring (PDP) or also for People under Monitoring (ODP) (Sudaryanto, 2020).

### **Financial Management Mechanism for Handling the Impact of COVID-19**

In 2020, APBK was determined before the COVID-19 Pandemic happened in Bener Meriah Regency. For this reason, there is no budget allocated in 2020 APBK for handling this pandemic. One instrument issued by the central government is accelerating the adjustment of APBK budgeting, which in this case has been regulated by several relevant laws and regulations. Actually, there are several budgeting provisions related to APBK adjustments. Actually, management of budgeting includes the systematic planning, regulation, allocation, supervision, and feedback of state finances which are arranged systematically based on applicable laws. Budget management refers to a vision of development planning by setting measurable goals. Besides, technical budget management includes planning, monitoring, and administration (Granof, 2016). Budget instruments serve as a benchmark for how far the achievements of government programs can be realized (Suparman et al., 2021).

### **Village/Village Financial Budgeting Process**

Reje Kampung Jadi Sepakat explained that the process of “planning and budgeting for village finances was agreed to be done in a participatory manner where village fund planning was carried out by collecting from the aspirations of the community through village meetings”. Village funds received by Jadi Sepakat in 2020 are around Rp. 651,999,000-. The use of village funds is prioritized for handling Covid-19 outbreak as mandated by the Central government for village PDTT No. 6 of 2020. Essentially, the use of village funds in 2020 is prioritized for the prevention and handling of Covid-19. programs can be realized (Suparman et al., 2021).

Covid-19 Response Village One of the allocation the Umah Besi village funds is to pay a team of village volunteers fighting Covid-19. Therefore, the creation of these volunteers aims to prevent the spread of COVID-19 in the Umah Besi village. Basically, their duties include spraying disinfectants in community residential areas, socialization, training, and guiding procedures for preventing the spread of Covid-19 to the community. The total budget allocated by the Umah Besi government to finance these programs is Rp. 30,000,000, - sourced from village funds.

### **Direct Village Fund Cash Assistance (BLT-DANA DESA)**

Based on the Instruction of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (PDTT) Number 1 of 2020 which is concerning the acceleration of distribution of BLT village funds, stated Direct Cash Assistance (BLT) village funds were distributed to the community base. BLT-DD is financial assistance to poor families in villages from village funds to reduce the impact of the Covid-19 pandemic. Kampung Reje Guru has given direct cash assistance from village funds (BLT-DD) which is coming from village funds. Direct cash assistance (BLT) is around Rp. 600,000 per family which will be given for 3 months in a row with a total IDR 1.8 million rupiah per family. In this case, the transferring process is not only determined by the village committee but also involves many elements, such as the Soldier or Police, village government, and sub-district government as well.

### **Community-Based Food Security Program**

This program is implemented in accordance with the Regent's directions through the Decree of Bener Meriah Regent Number: 360/293/Sk/2020 Concerning Technical Guidelines for Using Village Funds Sourced from Village Revenue and Expenditure Budget (APBKampung) for Fiscal Year 2020 for Prevention and Handling of the Spread of the Covid-19 Outbreak 19 in Bener Meriah Regency, which was followed up with the results of the Village Conference. Each family (KK) has the right to receive food security assistance of around IDR 500,000. A total of 46,468 households will receive food security assistance, funds assistance is around Rp. 500,000/head of the household which will be given to the entire people in Bener Meriah Regency. A total is 46,468 heads of families will receive this assistance transfer, except for the Regent, council members, and other regional officials,"

### c. Process of Monitoring and Evaluation of the Use of Village Funds in the Prevention and Handling of COVID-19 in Bener Meriah Regency

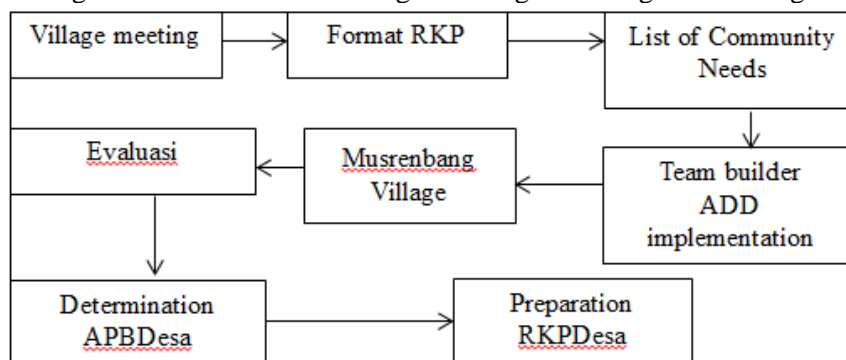
The implementation of handling COVID-19 in Bener Meriah Regency needs monitoring and evaluation related to planning, budgeting, and implementation of early detection activities and monitoring the program, the recovery of handling is carried out by the task force for accelerating the handling of COVID-19. Supervision is conducted in monitoring form and evaluation is carried out by the district team through observing directly in each sub-district and village. Monitoring and evaluation activities aim to determine the extent to which village funds are used in the prevention and handling of COVID-19 (Wida et al., 2017).

#### Process of Monitoring and Evaluation of the Use of Village Funds at the Village Level

Allocation of village funds is done by calculating the balance of funds that are received by the district. The management of the village fund budget in the village is so concentrated that it includes planning, implementation, administration, reporting, and accountability processes. This process is carried out by the village government and assisted by a team from the District, not only accompanied by District but also from the community participates in monitoring the village budget.

Planning is determining something to be achieved in the future and setting out the steps needed to achieve it

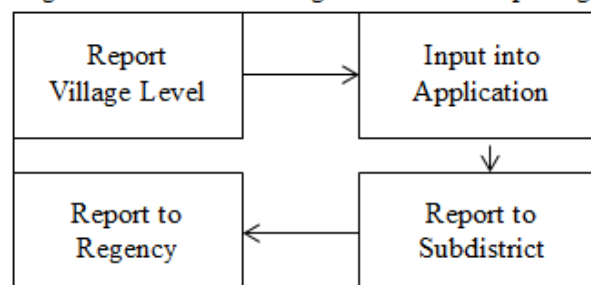
Figure 1. The flow of Planning for Using the Village Fund Budget



The village secretary Jadi Sepakat also explained that evaluation and monitoring activities at the village level will be undergone at the sub-district level and next the sub-district would prepare a report to the district task force.

In reporting process of village funds, the head of the village has responsible to report the implementation of the village budget to the district government, while the village head's reporting flow can be seen in the table below:

Figure 2. The flow of Village Government Reporting



Finally, the Head of the village, Jadi Sepakat, explained that the accountability process in the village fund budgets was integrated into the APBDesa accountability which was the main responsibility for budget transparency. This accountability is made with proper reports on the administration of the village government (LPPD).



#### 4. CONCLUSION

- a. The planning process from the use of village funds in the prevention and handling of COVID-19 in Bener Meriah Regency is carried out starting from the Regency, District, and Village levels, by covering activities such as prevention, early detection and monitoring, handling, impact intervention, and recovery.
- b. The budgeting process for the use of village funds in preventing and handling COVID-19 Bener Meriah Regency includes activities such as refocusing activities and reallocating budgets, funding in emergencies, Bener Meriah district's COVID-19 funding policy, reallocating and refocusing Bener Meriah APBK, and financial management mechanisms for handling the impact of COVID-19. The Financial Budgeting Process of the village is for Covid-19 Response Village, Village Fund Cash Direct Assistance (BLT-DANA DESA), and Community-Based Food Security Program.
- c. The monitoring and evaluating process for the use of village funds in the prevention and handling of COVID-19 in Bener Meriah Regency is undergone through a Regional Leadership Communication Forum (FORKOPIMDA) Plus meetings based on activities that have been and will be done by the Regional Work Units (SKPK) and Regional Government Organizations (OPD). and Process of Monitoring and Evaluation of the Use of the Village Fund budget at the Village Level. Village secretary Jadi Sepakat explained that evaluation reporting and monitoring activities at the village level would be carried out at the sub-district level and then the sub-district would prepare a report to the district task force.

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