

THE SCHEME OF CASH TRANSFER DISTRIBUTION DURING THE COVID-19 PERIOD THROUGH THE WAEHERU VILLAGE FUND, CITY OF AMBON

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ABSTRACT. The Covid-19 outbreak has caused the loss of jobs and sources of income for the community to become the worst so that intervention is needed in the form of social aid to communities affected by Covid-19. Because of these problems, the purpose of this research is to find out the scheme for distributing social aid in the form of cash transfer to the community during the Covid-19 period. The research method used is descriptive qualitative by conducting direct interviews with the village government, the community receiving cash transfer, and conducting secondary data analysis. The research findings reveal that the procedure for distributing cash transfer to the community are (1) the village government records the residents of the Waeheru community as initial data then validates the recipient data (2) for those who receive cash transfer through the Village Fund (DD) scheme, they must have Bank Rakyat Indonesia account to be able to receive the funds, (3) The process of receiving cash transfer is through the stages of planning, implementation, administration, reporting to the level of accountability in a transparent manner to the village government, community, and Village Consultative Board (*Badan Permusyawaratan Desa —BPD*).

Key words: Covid-19; Distribution of Cash Transfer; Village Fund

SKEMA PENYALURAN BANTUAN LANGSUNG TUNAI PADA MASA COVID-19 MELALUI DANA DESA WAEHERU KOTA AMBON

ABSTRAK. Covid-19 yang mewabah telah menyebabkan hilangnya pekerjaan dan sumber pendapatan masyarakat menjadi terburuk sehingga dibutuhkan intervensi dalam bentuk bantuan sosial kepada masyarakat terdampak Covid-19. Karena permasalahan tersebut, sehingga tujuan penelitian ini adalah mengetahui skema penyaluran bantuan sosial kepada masyarakat pada masa Covid-19. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan melakukan wawancara secara langsung dengan pemerintah desa, masyarakat penerima bantuan sosial, dan melakukan analisis data sekunder. Hasil temuan penelitian mengemukakan bahwa prosedur penyaluran bantuan langsung tunai kepada masyarakat adalah (1) pemerintah desa mendata penduduk masyarakat Waeheru sebagai data awal kemudian melakukan validasi data penerima bantuan (2) Bagi masyarakat yang penerima bantuan langsung tunai melalui skema Dana Desa (DD) harus membuka rekening Bank Rakyat Indonesia untuk dapat menerima dananya, (3) Proses penerimaan bantuan langsung tunai melalui tahapan perencanaan, pelaksanaan, penatausahaan, pelaporan sampai pada tingkat pertanggungjawaban secara transparan kepada pemerintah desa, masyarakat, dan BPD.

Kata kunci: Covid-19; Penyaluran Bantuan Langsung Tunai; Dana Desa

INTRODUCTION

The village demographics in Maluku are 1,198 villages/ *negeri* spread over 11 regencies/cities. Of these 562 villages are still held by temporary officials or *karateker* and 636 are held by definitive officials. Based on the Maluku Province Village and Community Empowerment Service data, for Buru regency, out of 82 villages, there are only 12 definitive headmen (*Kades*), while 70 villages are still held by temporary officials. In Western Seram Regency (SBB), of 92 villages, 6 villages are held by the definitive village head, while 86 villages are still held by temporary officials. For Central Maluku, of 186 villages, 119 villages are held by the definitive headmen, while 66 villages are still temporary officials. For Eastern Seram (SBT), of 198 villages, 82 villages have definitive headmen, while 114 villages are still held by temporary officials.

Meanwhile, Ambon City with 30 villages, 8 of them have definitive headmen, while 22 are temporary officials. Southeast Maluku have 190 villages where 63 are with definitive headmen, while 128 villages are still with temporary officials. For The Aru Islands consisting of 117 villages, 115 definitive have headmen, while 2 are temporary officials. In The Tanimbar Islands, there are 80 villages, 46 have definitive headmen, while 31 are temporary officials. Southwest Maluku consists of 117 villages where 95 have definitive headmen, while 22 are temporary officials. South Buru Regency consists of 76 villages where all of which are with the definitive headmen. (Source: Maluku.com, accessed on 3/03/2020).

Efforts are done by the village community and the government to improve the standard of living of the community (Surasih, 2002) in which the village government has the authority to manage the interests of the community (Widjaja, 2003). Village officials

can manage resources for community welfare (Silahudin, 2015). The implementation of the concept of organizational policy partnerships is a factor in the success of implementing government organization programs (Tuanaya, Wance, 2021). Development planning is influenced by village government leadership (Haji, 2022). Central government policies through increasing Village Funds (Dana Desa—DD) and village fund allocations are increasing from year to year. The DD policy in terms of Village Fund (DD) itself and the Village Fund Allocation (Alokasi Dana Desa—ADD) is expected to be utilized for community empowerment. The focus of the use of DD is directed to empowerment.

The research findings of Encang et al. (2018) regarding the independent village program illustrate that the level of community participation in the planning, implementation and evaluation process have a positive impact in developing village development programs (Envang, Damayani, et al, 2018). Daraba (2017) reveals that participation can start when the government prepares the Medium-Term Plan and the Village Development Work Plan, implements village development, and utilizes the results of village deliberations (Daraba, 2017). This is different from the findings of Asrinaldi and Yoserizal (2013) who give the view that the government ignores the authority of the government under it by providing independent autonomy in managing its power. This has an impact on the successful implementation of local government administration in regencies/cities (Asrinaldi and Yoserizal, 2013). Meanwhile, according to Selanno (2021), the provision of facilities and infrastructure can support the success of regional development and the government can carry out responsive supervision (Selanno, Wance, 2021).

The use of DD must be which is in accordance with the level of development of each village and *negeri* namely independent, advanced, developing, lagging, and very underdeveloped villages. Based on data from the Department of Women's Empowerment, Child Protection and Village Communities (DP3MD) Ambon City, in 2019, the amount of DD received by Ambon City was Rp. 37,432,374,000. This number increased 18 percent from the previous year which was only Rp. 30,779,402,000. Meanwhile, the number of ADD in 2019 increased by 1.03 percent by Rp.71,432,375,000 from 2018 which was only around Rp. 70 billion more. The amount of funds for DD and ADD is influenced by poverty conditions and the size of the existing village area in each village and *negeri*.

The village financial governance scheme goes through predetermined planning stages and procedures (Tuanaya, Tuhumury, Wance, 2020). According to Mardiasmo (2010), budget planning is carried out

during the program implementation period of one year. Village revenue needs to be managed in a village financial management system (Solekhan, 2012). Budget planning experiences ideological dynamics and communication patterns (Wance, 2019). The AD and ADD disbursement process are carried out in three stages which are 20 percent stage, 40 percent stage, and 40 percent stage. The Ambon City government hopes that the allocation of the use of village funds can be managed by the village headmen and *raja* so that the use of DD and ADD for community empowerment programs is compared to physical development. "Physical development is urgently needed based on the category of each village. This is in accordance with the Minister of Village Regulation Number 16 of 2018 concerning Priority for the Use of Village Funds in 2019, but empowerment programs must be a priority.

The absorption of the DD budget in Ambon City varies. Some of which are still dominated by infrastructure development, human resource development, and community empowerment. Prioritizing the use of DD in the guideline for the administration of regency authority or city governments is important for the use of village funds effectively. In addition, it becomes a reference for the central government in monitoring and evaluating the implementation of the use of DD. The priority of using DD is expected to provide the maximum benefit for rural communities in order to improve welfare and reduce poverty. A new paradigm of public administration emerges by formulating a series of ideals and practices related to the use of certain values and norms in the implementation of public service accountability (Herizal, Mukhrijal, Wance, 2020).

The purpose of the research is to figure out the realization of distribution of cash transfer through the Village Fund (DD) scheme during the Covid-19 period in Waeheru Village, Ambon City, Maluku Province. This study analyzes several aspects, namely: (1). Distribution management. (2). Achievement of realization of social aid distribution. (3). Human resources (HR) responsibilities of Waeheru village officials.

METHOD

The type of research used was qualitative in which descriptive data procedure in the form of images sourced from various informants and community behavior occurring in the field were applied. Technical data analysis used was an interactive model approach (Miles, Huberman, 1992). Furthermore, the researchers collected data that was supported by strong and valid data and provided credible conclusions (Sugiono, 2008).

The approach used in this study was a descriptive research which purpose was to present a picture of the details of the problem of a situation or social relations and the approach taken by the government in completing the financial governance scheme at the village level. Through this type of qualitative research, the data described in this study was to describe the scheme of DD and ADD. The collected data were analyzed in order to answer the scheme of the village government in carrying out DD and ADD governance. Moreover, in-depth study on the topic was also administered.

This study used two types of data sources namely primary data and secondary data. Primary data was data obtained and collected directly by researchers from the field through interviews with several informants. The informants in this study consisted of:

1. Ambon City Government,
2. Rural Community Resilient Institution (*Lembaga Ketahanan Masyarakat Desa*) of Ambon City,
3. Waeheru Village Government,
4. Community Leaders, and
5. Village Consultative Board (*Badan Permusyawaratan Desa*) Waeheru.

Research informants were selected through several considerations, namely (1). The local government of Ambon City was chosen to find out aspects of the mechanism for distributing social aid during Covid-19 outbreak. (2). Rural Community Resilient Institution of Ambon City. This informant was chosen to find out the mechanism for determining targeting communities for social aid recipients and to know the technical guidelines set by the relevant ministries. (3). Waeheru Village Government was chosen to figure out the mechanism for transferring social aid to the community as well as community data receiving social aid. (4). Community Leaders because community involvement is crucial in providing input on aspects of management and data on beneficiaries. (5). The Waeheru Village Consultative Board (*Badan Permusyawaratan Desa*) as a supervisor functioning on providing supervision and accountability for social aid programs during the COVID-19 outbreak by the Waeheru village government.

RESULT AND DISCUSSION

Method of Determining the Target of Village Cash Transfer (BLT-DD)

The scheme of cash transfer using village funds (BLT-DD) can be realized to beneficiary communities and avoid potential conflicts in the village. This is in line with the issuance of Government Regulation in

Lieu of Law Number 1 of 2019 concerning State Financial Policy and Financial Stability for Handling the Coronavirus Disease (Covid-19) Pandemic.

The findings of Ayu's research (2020) show that the provision of social aid with functional structural concepts can make the community able to survive in daily life, empower the community appropriately, and stabilize the village economy (Ayu, Elly, 2020). In the aspect of the distribution mechanism, according to Dadu (2021), there are several stages carried out for the distribution of social aid during the COVID-19 period, namely (1). Implementation of program socialization. (2). The village government conducting population data collection (3). Determination of beneficiaries. (3). Distribution of social aid funds to communities affected by COVID-19. (4). Dismissal and replacement of the community. (5). Data updating. (6). Complaints through the public complaints unit.

Government regulations are a new instrument in dealing with the impact of the Covid-19 pandemic on the village economic development. Determination of the target of the Village Fund (DD) program for beneficiaries of the cash transfer (BLT) in Waeheru Village Ambon City uses existing village data at the village level. Even though the village has population data available, the distribution of BLT-DD still uses another approach. The distribution method uses a scheme of government experience in running the same program in the past with an analysis of its advantages and disadvantages. The method of implementing the distribution of the Waeheru Village Fund (DD) in Ambon City is seen as follows on table 1.

Table 1 provides an overview of the field findings of the Waeheru village government several mechanisms in distributing social aid. They are: (1). During Covid-19 period, the Waeheru village government distributed social aid fund based on data of the poor and made adjustments based on the distribution guidelines from the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Kemendes). The adjustments took too much time in collecting the poor population data. Therefore, the village government used the old data but did field observations to filter poverty data from rural communities. (2). The determination of the social aid recipients was based on village decision. However, the readiness of the village government was an obstacle. The cash transfer budget disbursement mechanism must go through very intense coordination with the Post Office and Bank Rakyat Indonesia (BRI) to synchronize the valid data. (3). The village deliberation approach was the mechanism for distributing the cash transfer through

Table 1. Scheme of Targeting Village Funds during the Covid-19 Period

No	Scheme	Strength	Weakness
1	Distribution based on population data of Waheru Village	<ul style="list-style-type: none"> Village Population Data Easier accountability Village has an Account 	<ul style="list-style-type: none"> triggering conflict at village level Lack of community group participation
2	Using data on the number of rural poor people (Decision of the Village Headman)	<ul style="list-style-type: none"> Population data as a basis for distribution of village funds (DD) Village cash transfer can be accepted by the poor in the village more quickly The mechanism for determining cash transfer recipients is carried out on a bottom-up basis 	<ul style="list-style-type: none"> Accountability challenges for BLT-DD distribution Data accuracy in determining BLT-DD Beneficiaries Readiness of local governments and village headman in the distribution of BLT-DD
3	Village Deliberation Approach	<ul style="list-style-type: none"> The role of the local village community in the village deliberation process Empowering the poor 	<ul style="list-style-type: none"> Level of vulnerability to fraud Accountability challenges

Source: Field Data Analysis, 2020

a mutual agreement to obtain input and confirmation of population data of the poor in the village. After getting various inputs involving the community, BPD, community leaders, and community institutions, the next step was the village secretary and several elements of the village apparatus prepared the Government Work Plan (RKP) to carry out the stages of implementing the distribution of the social funds.



Source: Field Data Analysis, 2020

Figure 1. The Flow of Village Fund Distribution Scheme in Waheru Village Government

The statement is in accordance with the explanation by the Waheru Village Government Official:

“The Village Fund Planning Mechanism (DD) of the Waheru Village Government of Ambon City is guided by Permendagri Number 113 of 2014 concerning Village Financial Management and PMK which is issued annually as a regulation that must be guided by the village government. As for the aspects to regulate cash transfer in the Covid-19 period, including the stages of planning, implementation, administration, report and accountability. (Interview on December 1, 2020, 10:43 WIT)

The implementation of financial management was guided by Law Number 06 of 2014 concerning Village Government which regulates the position and authority of the function of the village headman who is assisted by village officials consisting of the Village Secretary, Kaur and village treasurer as a complementary element of village government administration. Village regulations give financial authority to the village government to regulate independently or with autonomy based on the principles of accountability and transparency. The village government is required to innovate in increasing of the Village Revenue and Expenditure Budget (APBDes) through a joint deliberation forum with the Village Consultative Body (BPD) to compile a Village Development Planning Document (RKP Desa). The village development scheme is guided by the village budget which consists of (1). revenue element, (2) expenditure, and (3) village financing.

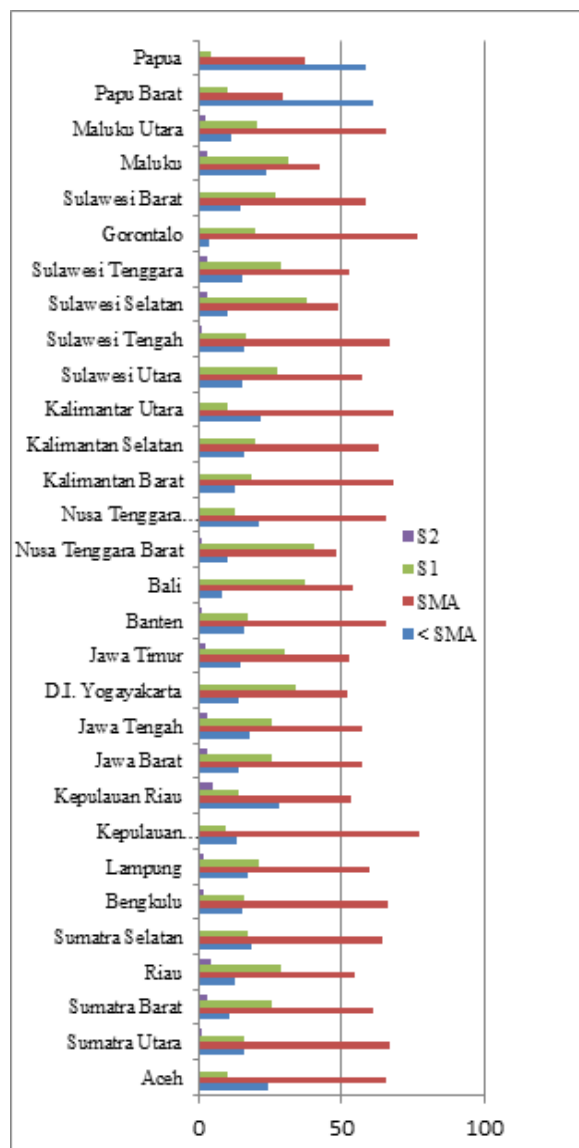
Table 2. Realization of Village Government Revenue and Expenditure in Ambon City

Description	2018	2019
Revenue	101.692.754	109.106.359
1. Local Revenue	0	650.386
2. Transfer Revenue	101.234.787	108.455.973
2.1 Village Fund	30.453.312	37.312.716
2.2 Regency/City Tax and Levy Revenue Sharing	0	0
2.3 Village Fund Allocation	70.781.475	71.312.716
2.4 Financial Support	0	0
3. Other Revenue	457.967	0
Expenditure	95.946.639	113.454.281
Divison of Village Administration	33.906.802	36.501.412
Divison of Village Development Implementation	42.313.017	43.359.826
Divison of Community Development	2.119.840	11.644.356
Divison of Community Empowerment	17.308.806	19.808.183
Unexpected Expenditures	298.174	2.140.504

Source: Central Bureau of Statistics, 2020.

Table 2 shows the comparison of the realization of revenue and expenditure in Ambon City from

2018 and 2019. Data on the Ambon City APBD posture illustrates that (1) the revenue posture has increased by 7,413,605 billion, (2) village funds have increased from 2019 of 6,859,404 billion, (3) the allocation of village funds has increased by 531,241 million, (4) expenditures for village administration have increased by 331,194,610 million, and (5) expenditure on development implementation has increased by 1,046,809 billion. From this data, it can be concluded that village funds and village fund allocations experienced a very significant increase from 2018 to 2019. The increase in financing transfers was followed by village government spending which increased from 2018 to 2019. Direct spending in Ambon city consisted of personnel expenditure, goods and services expenditure, and capital expenditure. Meanwhile, indirect expenditures consist of local government employee expenditures, guidance expenditures, and other social aid.



Source: Statistics of Village Government Finance, 2020

Grafik 1. Distribution of Village Headmen by Province and Education Level in 2019

Nationally, there are still certain villages in which the village headmen are still below high school education which is 19.54 percent. Even, some provinces still have village headmen whose education level is below high school with a fairly large percentage, such as West Papua 60.99 percent and Papua 58.44 percent. This is of course closely related to the human resources available in the village which are still minimally educated. The education level of Maluku Province is 23.64%. The highest level is a high school graduate, while the master's level is only 2.86% which is still very small. Education level data shows that village headmen in Maluku Province still have very low levels of education. The level of education is part of development planning which is needed to improve the quality of services to the community (Hajuan, 2022). Level of education may also create contradictions occurring in the implementation of the budget planning formulation (Wance, 2017).

Village funds obtained every fiscal year by the village government must be used according to the needs of the community with clear and accountable use. Accountability of village funds can be seen by prioritizing the principle of efficiency as a form of achievement of the village government in implementing targeted village fund policy programs. Village financial management is an integral part of implementing village autonomy towards village independence. Village financial management aims to create and strengthen the village governance system itself that is clear and effective so that good accountability can be realized effectively.

Application Scheme of Ambon City Village Fund Allocation

In Mayor Regulation Number 36 of 2019 concerning Technical Guidelines for the Implementation of Village Fund Allocation for Villages and the State in Ambon City, in article 2 paragraph (1), it is affirmed that transfers from local governments through Village Fund Allocations (ADD) are intended to finance village/ *negeri* government programs to carry out empowerment and social assistance during the Covid-19 period for the affected communities who cannot afford it as well as for those who have lost their jobs. The 2019 Village Fund Allocation (ADD) budgeted to the village government with details, namely (1). Village Cash Transfer (BLT) by 40%. (2). Food and animal security by 20%. (3). Handling Covid-19 and socializing the acceleration of vaccines by 8%. (4). Priority programs resulting from village deliberations are 32%. Based on the details, the Wacheru village

government conducted a village deliberation forum to determine the priority scale that would be carried out to provide social assistance to the community in accordance with field observation data.

As for the provisions of Mayor Regulation Number 36 of 2019, it is stated that the purposes of giving the Village Fund Allocation (ADD) are:

- 1) To improve the implementation of Village Government (Pemdes) in providing development and community services according to their authority.
- 2) To improve the capacity of the Waheru Village Consultative Board (BPD) in planning, implementing programs, and controlling development and participatory development in accordance with village potential.
- 3) to increase revenue distribution, job opportunities, and business opportunities for rural communities.
- 4) To encourage an increase in community self-help through the presence of independent businesses to increase village revenue.

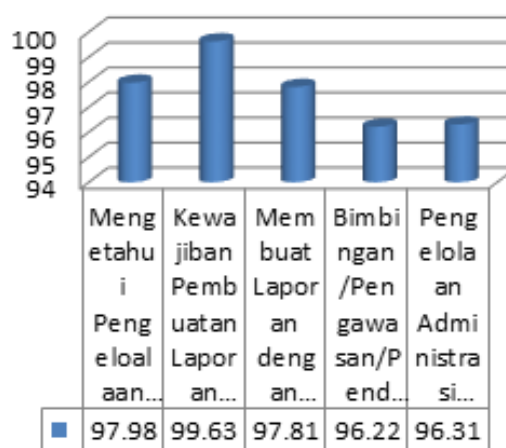
From the results of an interview with the Waheru Village Head Officer, it is explained that the 2019 Village Fund Allocation (ADD) in Waheru Village was mostly used to pay (1) official salary, (2) Waheru village government apparatus, (3) BPD, and (4) other village officials. The goal was to accelerate salary delivery to increase motivation to work and serve the community. The provision of salaries after the transfer was very beneficial from the aspect of the performance of the village organization as well as the active participation of the village apparatus.

The results of the interview above show that most of the Waheru Village Fund Allocation (ADD) was used to finance the salaries of employees, BPD, and other village officials. The policy for providing employee salaries has been through joint deliberation between the village government (Pemdes), the Village Consultative Board (BPD), the community and community leaders. Waheru village salary payments are included in the posture of routine employee expenditure financing which must be paid on time. Fast salary allocation can encourage work motivation and public service performance in the community.

Administration Indicators of Village Fund Allocation

Graph 2 below illustrates the quality of village administration which consists of (1) village administration governance, (2) preparation of financial reports, (3) the making of financial reports, (4). guidance/assistance from the government, and (5)

computerized village administration management. Based on the existence of village financial report records in the form of the Village Financial Revenue and Expenditure Budget (APPKD) and the Village Expenditure Budget (Village Revenue and Expenditure Budget APBDes), as many as 97.81 percent of villages make financial reports because they are influenced by human resources (HR) and level of education. Meanwhile, 2.19 percent do not have a record of financial statements influenced by the ability of employees according to the field of expertise. The obstacles faced in making financial reports according to them are the limited ability of human resources (34.29 percent), the absence of guidelines (31.08 percent), and the absence of guidance/assistance (28.86 percent)



Grafik 2. Village Administration Quality Chart

From the survey results, it was noted that there were about 0.37 percent that the village government did not yet have the knowledge to make financial reports. Lack of knowledge and experience requires technical guidance to village officials and socialization of guidelines for making financial reports in accordance with applicable regulations. The lack of initiative from village officials in terms of creativity in developing needs assistance from the Ambon City government to improve the quality of village government apparatus. Based on the results of the village government's ability to compile village financial reports, it was recorded that 42.49% percent was carried out by the head of affairs, 31.19 percent by the village secretary, and 7.47 percent was carried out by the village head himself. The quality of financial management reports using the APBDesa system (Village Revenue and Expenditure Budget) can be seen from the knowledge of the village apparatus towards Permendagri Number 113 of 2014 which regulates the APBDesa recording system.

In addition, it can be seen the distribution of the realization of the Village Fund Allocation (ADD)

which should use a percentage of 30% for *negeri* Government Operations and 70% for community empowerment (Permendes Number 113 of 2014). The target for the 2019 ADD allocation in Waeheru Village, Ambon City, was mostly used for village government operations because the targets were all for the welfare of the apparatus and office operations, namely village head fixed-revenue, village head allowance, and village apparatus and *saniri* allowances, holiday allowances, office operations, and *saniri* operations. In the provisions of Article 2 paragraph (5), it is stated that the ADD budget of 30% referred to in paragraph 4 is used for:

1. Village/ *negeri* government operations;
2. Village/ *negeri* community institutional operations;
3. shopping for meetings in the village/ *negeri*;
4. Expenditures for official travel in the Village/ *negeri* government apparatus area.

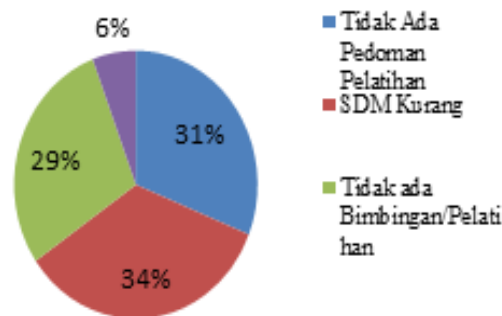
Meanwhile, in the provisions of Article 6 paragraph (6), it is stated that the 70% of ADD budget as referred to in paragraph 4 is used for:

1. Cost of developing and repairing public facilities on a small scale.
2. Cost of procurement of office equipment and supplies.
3. Preparation of Village/ *negeri* profile database.
4. Business Capital Assistance for Community Groups (Pokmas) in the context of developing the people's economic status.
5. Development and socialization of appropriate technology.
6. Development of customs and culture in the village/ *negeri*.
7. PKK institutional capacity development.

Obstacles in Making DD and ADD Reports

Berdasarkan data BPS Kota Ambon memberikan beberapa catatan yaitu (1) Sebesar 97,78 persen pemerintah desa memiliki kemampuan untuk melakukan pengelolaan keuangan desa sesuai peraturan terkait. (2). Belum memiliki pengalaman dan pengetahuan sebanyak 2,22 persen (BPS, 2020). Hasil survei Statistik Keuangan Desa 2019 yaitu (1). Informasi penggunaan APBDes sebanyak 68,55 persen. (2). Informasi melalui petugas pendamping kecamatan sebanyak 27,42 persen. (3). Informasi dari pemerintah Kabupaten/Kota sebanyak 4,03 persen. Perkembangan Teknologi Informasi dapat memaksa kemampuan dari perangkat desa untuk memiliki kemampuan pada aspek digital komputerisasi. Selain itu, data dari BPS 2020 yaitu (1). Penggunaan computer dalam pengelolaan administrasi desa secara umum sudah mencapai 96,31 persen. (2).

belum menggunakan komputer dalam pengelolaan administrasi desa sebanyak 3,69 persen.



Grafik 3. Graph of Obstacles in Making Reports

For DD and ADD reports in Waeheru village, it is found that:

- 1) There is unavailability of adequate human resources in planning, budgeting, and managing ADD in Waeheru Village, Ambon City, particularly limited ability of village officials to prepare a good budgeting document. It is also because of the management of ADD is a new thing for the village government.
- 2) The ADD budget allocation for Waeheru village is still very limited so that the budget for development and empowerment cannot be fulfilled for 2020. Besides, the time for disbursement has entered the fourth quarter so if the budget is allocated for physical and empowerment, it is feared that the reporting will experience delays and it can lead to sanctions from the central government.
- 3) The function of *Saniri/ BPD* as the village consultative board has not been optimal so that its main duties and functions are not carried out properly. In addition, the change of officials of the village also causes problems legally and affects the neutrality and objectivity of the government in overseeing and supervising the management of ADD in 2020. The success of ADD management is very dependent on good coordination and cooperation of all parties, especially the village government and members of *Saniri* as the main part in the preparation of the *RPJM-Negeri* and *APB-Negeri*. Lack of participation is also felt by the community, including neighborhood association (RT and RW) officials who are less active in participating in the village *Musrembang*.
- 4) The lack of guidance and assistance from the sub-district and city governments in making planning documents, including the making of village regulations, is also a major obstacle. Even though the allocation of ADD is expected to provide fresh air in spurring and maximizing development in a country, but its implementation is still far from expectation.

5) Monitoring that does not work. The absence of adequate supervision from both DPRD members and from *Saniri* as well as community components are one of the factors that also determines the quality of the ADD program in the community. The supervision of the DPRD and *Saniri/ BP* is a mandate of legislation not only to ensure that programs and activities can be right on target but also encourage community participation to be directly involved starting from planning, discussing, budgeting, and implementing ADD projects. By doing that, the community will feel they have a development program in the village/ *negeri* and maintain the spirit of mutual cooperation and togetherness between the government and the community.

APBDes is proof of the authority of the village government in financing the wheels of government. The APBDes for the next fiscal year must be planned in the form of the village revenue and expenditure budget for the current year. The APBDes details all revenues and expenditures, both routine and development, as a reflection of the planned activities that will be carried out jointly by the village apparatus and the community.

CONCLUSION

The determination of the allocation of village fund assistance during the covid-19 period was that the village fund (DD) of the Wacheru village government of Ambon City was in accordance with *Permendagri* Number 113 of 2014 concerning Village Financial Management which regulates the procedure for managing village fund allocations in five stages. In planning stage, the village government plans the priority scale of program allocation to be carried out every budgeted year. In implementation stage, the village government implements the program in accordance with the program work Plan (RKP) which has been mutually agreed upon between the Village Consultative Board (*BPD*), the community, and the village government. For the administration stage, the village government carries out program implementation in accordance with the specified time limit. After that, in the reporting stage, it means that the village government reports on program implementation that has been carried out according to the plan and program realization. The last is accountability by which the village government reports or presents to the *BPD* and the community regarding the achievements of the realization of social assistance programs that have been realized in 2020.

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