

Government Policy Accountability On Implementation of Cash Direct Assistance Program For Communities Affected By Covid-19 (Case Study in Ende Regency)

Nur Iam Ri'a¹, Maswar Patuh Priyadi², Titik Mildawati³

^{1,2,3}Accounting, Indonesian College of Economics Surabaya

Article Information

Article History:

Received July 09, 2022

Revised August 8, 2022

Accepted August 10, 2022

Corresponding Author:

Nur Iam Ri'a,

Accounting, Indonesian College of Economics Surabaya,

Email:

iamnur20@gmail.com

ABSTRACT

This study aims to find out how to apply direct cash assistance, the principle of accountability of government policies, as well as effective and efficient strategies in implementing cash transfers for communities affected by Covid-19 in villages in Ende Regency. This study uses a qualitative descriptive method with a case study approach. The informants who were used as resource persons in this study consisted of the Head of the PMD Service, the Head of the Village Government Division, the Village Government Sector Staff, and the people who received and did not receive assistance. Data collection techniques through interviews, observation, and documentation. The data analysis technique starts from data reduction, data presentation, and drawing conclusions. The results of the study revealed that the distribution of BLT was carried out from April to December 2020 in nine distributions with a total fund of Rp. 3,600,000/KPM. Accountability of government policies starting from the planning stage to the accountability stage is in accordance with regulations and can be accounted for even though in the planning and implementation stages there are time delays. Effective and efficient strategies in the implementation of BLT consist of regulations, individual tasks, programs, ideal goals that have been implemented quite well although there are still shortcomings in their implementation.

Keywords: Cash Direct Assistance, Accountability, Effective, Efficient

1. INTRODUCTION

Recently, the country of Indonesia has been hit by various kinds of problems, one of which is COVID-19, which affects the economic effect in Indonesia. Concrete steps from the government are currently being awaited so that Indonesia's economic growth is not far from 5%. Where Indonesia's economic growth was originally from 5.0 to 5.4% to 4.2 to 4.6%. From the problems experienced by the Indonesian state at this time, the government urges all people to practice social distancing and minimize activities outside the home to help prevent the spread of COVID-19. However, this affects people's purchasing power. In order to follow up on this, the government issued one policy, namely by providing Village Direct Cash Assistance (BLT) for affected communities. In the Minister of Finance Regulation Number 40 of 2020, Village BLT is the provision of cash to poor or underprivileged families in the village sourced from village funds to reduce the economic impact due to the 2019 corona virus disease (covid 19) pandemic.

Under this policy, the Ministry of Villages, Development of Disadvantaged Regions and Transmigration (Kemendes PDTT) launched a fund of Rp. 22.4 trillion for 12,487,646 cards for poor families as directed by President Joko Widodo, which is 31 percent of the total 2020 Village Fund, Rp. 72 trillion. The 2020 BLT program is carried out over the next few months during the pandemic period starting from April 2020. The estimated amount of funds that the affected poor will receive is IDR 600,000 / month / Beneficiary Family (KPM) for the next three months and IDR 300,000 for the next month. This impact is also felt by the people of Ende Regency, where most of the people of Ende Regency work as entrepreneurs, fishermen, farmers, and laborers where these professions are very vulnerable to the current pandemic.

The provision of village BLT should be directly related to the poverty rate. The more poor people, ideally the bigger the portion of village BLT. For the time being, when viewed from the poverty rate and data on the distribution of village BLT in 2020, it is shown that the distribution of Ende Regency is said to be relatively low where the poverty rate reaches 65,000 households, while the distribution of direct cash assistance is Rp. 59,972,400,000 for 16,659 Beneficiary Families with a total of 9 (Nine) times the distribution in 1 (one) period 2020. The existence of a program with a large budget gives a great sense of responsibility to the government as the manager of these activities, with a large budget the possibility of fraud is also greater due to financial abuse. So in order to avoid this, the Direct Cash Assistance (BLT) program must be right on target with the involvement of the government and the community in it.

The accountability of the Ende Regency government with the village government is very much needed in the implementation of this assistance where in 2020 the Ende Regency won an Unqualified Opinion (WTP) for the first time. Of course this is a matter of pride for the government and the people throughout Ende Regency. However, from the results achieved there are still several problems that must be the attention of the Ende Regency government, one of which is the management of unexpected expenditures for social safety net activities that have not been fully orderly. The representative Financial Audit Agency (BPK) hopes that the Ende Regency government can improve financial management in the future. From the phenomena that occur and are supported by problems that must be considered by the Ende district government, the researchers have the motivation to conduct research on the accountability of government policies with several stages which include planning, implementation, supervision, administration, reporting and accountability for the implementation of direct cash assistance programs for the community. Impacted by Covid-19 in 2020 in Ende Regency.

2. LITERATURE REVIEW

a. Stewardship Theory

Raharjo (2007) Stewardship Theory is introduced as a theory based on behavior and premises. Stewardship theory is a theory that describes a situation where managers are not motivated by individual goals but are more focused on their main outcome goals for the benefit of the organization, so this theory has a psychological and sociological basis that has been designed where executives as stewards are motivated to act in accordance with the principal's desire, besides that the steward's behavior will not leave the organization. This theory is designed for researchers to examine situations in which executives as stewards can be motivated to act in the best possible way on their principals (Donaldson, 1991). This theory focuses more on the results to be achieved without trying to be more selfish but prioritizing the interests of the organization or the public. Here the principal as the giver of responsibility also has the role of monitoring the steward in carrying out his duties as the recipient of authority.

b. Public Policy Implementation

Etymologically, the term implementation is an absorption word from English, namely implementation, which comes from the word implement. In Webster's Dictionary (in Wahab 1997:64) it is briefly formulated that to implement means to provide the means for carrying out; (providing the means to do something); to give practical effect to (make impact / effect on something). If we follow this view, then implementation can be seen as a process of implementing policy decisions (can be in the form of laws, government regulations, judicial decisions, executive orders or presidential decrees). Friedrick (in Islamy, 2001:17) defines that policy is "a series of actions proposed by a person, group or government in a certain environment by showing the obstacles and opportunities for the implementation of the proposed policy in a series of achieving certain goals.

c. Accountability System

Accountability can be interpreted as the obligation of a person, legal entity or leader of an organization who is responsible for the success or failure and actions in achieving a goal to the party who has the right or authority to ask for the information or accountability. Judging from the definition of accountability above, all government agencies, agencies, and state institutions located at the center and in the regions are in accordance with their respective duties and understand the scope of their respective regions.

d. Public Policy Accountability

Public accountability is the main foundation of the process of good governance. Therefore, the government apparatus must be responsible for all activities and the implementation of its work to the public. In the context of government organizations themselves, public accountability is the provision of information on government activities and performance to interested parties. According to Hevia (2010), many cash transfer program accountability mechanisms seem to prefer an individual approach to collective action, which can result in individual beneficiaries being less able to combat abuse of power. The main emphasis of public accountability is providing information to the public and other constituents who are stakeholders. Accountability is also related to the obligation to explain and answer questions about what has been, is being, and is planned to be done by public sector organizations.

e. Principles of Implementing Performance Accountability of Government Agencies

Based on the Guidelines for Preparing Performance Accountability Reports for Government Agencies determined by the Head of the State Administration Agency, the implementation of AKIP must be based on, among other things, the following principles:

- 1) There is a commitment from the leadership and all staff of the institution concerned.
- 2) Based on a system that can guarantee the use of resources consistently with the applicable laws and regulations.
- 3) Shows the level of achievement of the goals and objectives that have been set
- 4) Oriented to the achievement of the vision and mission, as well as the results and benefits obtained.
- 5) Honest, objective, transparent, and accurate.
- 6) Presenting success/failure in achieving the goals and objectives that have been set.

f. Cash Transfer Program (BLT)

The BLT program is one of the Compensation Programs for Reducing Fuel Subsidies (PKPS-BBM). The purpose of this government program is to help the poor after the increase in fuel prices which resulted in an increase in the cost of living. Direct cash assistance is a government assistance program in the form of cash transfers or various other assistance, both conditional (conditional cash transfers) and unconditional (unconditional cash transfers) for the poor. The first country to initiate BLT was Brazil, and it was later adopted by other countries. The amount of funds and the mechanism used in the BLT program varies depending on government policies in the country.

g. Cash Direct Assistance (BLT) Program for Affected Communities

So far, Rp59,972,400,000 has been distributed to 16,659 Beneficiary Families with a total of 9 (nine) distributions in 1 (one) period 2020. The distribution of BLT is in the form of cash to meet basic needs during the COVID-19 emergency period. The implementation of the realization for BLT is estimated in the third week of April. To avoid overlapping social assistance, the local government hopes for the sub-district and village heads to be selective and accurate in registering the poor affected by COVID-19. This is because the BLT is aimed at residents who really have not received assistance from other government programs such as the Family Hope Program (PKH) funds and basic food assistance from the Ministry of Social Affairs of the Republic of Indonesia.

3. RESEARCH METHOD

This research uses descriptive qualitative research method. In the framework of thought that has been compiled here, the principal as the giver of responsibility also has the role of monitoring the steward in carrying out his duties as the recipient of authority. Stewards or the government must also maximize the responsibilities given to the community so that their performance and implementation can run well for the creation of more transparent and accountable government governance. There is an agreement that exists between the government (steward) and the people (principal) based on trust, collectively according to the goals of the organization. The conceptual framework is described as shown in the following figure:

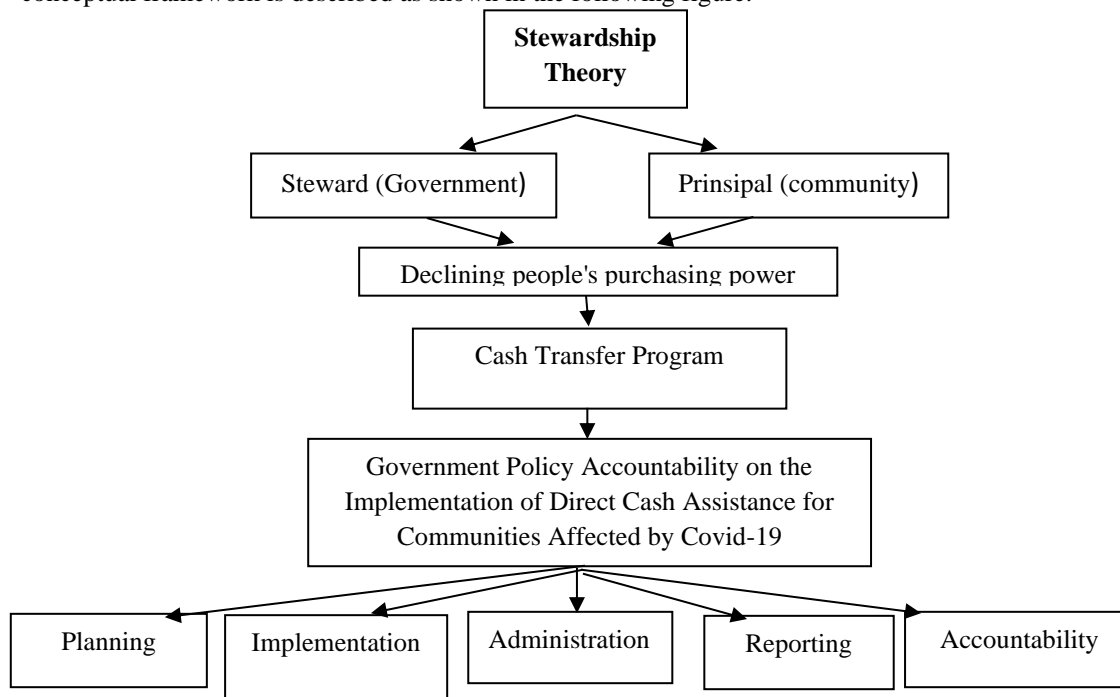


Figure 1
Framework

a. Types of Research and Description of Research Objects

The type of research used is qualitative research with a case study approach, which is a research procedure that uses descriptive data in the form of written or spoken words from people and actors who can be observed. The object of this research is in the area of Ende Regency (Ende-Flores) East Nusa Tenggara Province. In descriptive qualitative research, it is necessary to explain the unit of study that reveals the things that will be discussed in a study so that it will direct the researchers' attention to something to be studied as a classification of data collection, and provide an overview in accordance with the reality or facts that existed at the time of the research. The phenomena that occur regarding the accountability of government policies on the implementation of the Direct Cash Assistance (BLT) program for communities affected by COVID-19.

b. Data analysis technique

Data analysis is a process of systematically searching and compiling data obtained from observations, interviews, and documentation studies so that they can be easily understood and the findings can be informed to others. According to Miles and Huberman (1992: 16) data analysis consists of three streams of activities that occur simultaneously, namely: data reduction, data presentation, conclusion drawing/verification. 1. Data Reduction. Data reduction can be interpreted as a process of selecting, focusing on simplifying, abstracting, and transforming rough data that emerges from written records in the field. 2. Data Presentation. Miles and Huberman define a presentation as an organized collection of information that allows for drawing conclusions and taking action. 3. Draw Conclusions. The next step is the stage of drawing conclusions based on findings and data verification. If the conclusions put forward at the initial stage are supported by strong evidence in the sense that they are consistent with the conditions found when the researcher returned to the field, the conclusions obtained are credible conclusions.

4. RESULTS AND ANALYSIS

In order to stabilize the Indonesian economy and help meet the needs of the community during this pandemic, follow-up from the government is needed on this matter. During this pandemic the government helps the community to meet their needs, therefore there are assistances provided by the government such as direct cash assistance, cash social assistance, and others. Direct cash assistance is one of the assistance implemented during this pandemic and distributed to people who fall into regulated categories. which is different in each village with a total receipt of village funds in Ende Regency as much as Rp. 199,730,668,228 (Source of the Ende Regency PMD Office). The Village Minister Regulation stipulates that the amount of direct cash assistance for Ende Regency in 2020 is IDR 59,973,000,000 then distributed to each village with different portions according to the number of beneficiary families in each village in the district.

a. Overview of the Implementation of Direct Cash Assistance During a Pandemic

In 2020 around March the Indonesian state was hit by problems regarding the disease outbreak, namely Covid-19, where it had an impact on all sectors of the economy in Indonesia. Since the Covid-19 pandemic, many policies or regulations have been set by the government to prevent the outbreak from spreading wider and getting worse. One of the government's policies to reduce the spread of Covid-19 is to limit people's mobility. One of the government's ways to limit mobility is by establishing PSBB or Large-Scale Social Restrictions. As a result of this policy, many formal and informal sectors have to reduce operational working hours in the places where they work. The government urges to minimize activities outside the home, therefore many informal sectors are affected. People's purchasing power has decreased drastically.

b. Planning Stage

The beginning of this assistance was precisely in April 2020 due to the COVID-19 pandemic. The central government makes policies by setting the aid to be realized in an accountable and transparent manner starting at the village level under the supervision of the district government and the central government. The village fund direct cash assistance (BLT) program management system from the planning stage starts from the central government announcing the existence of direct cash assistance aimed at each village, the village point provides counseling to the community regarding the purpose of the Village Fund BLT, then deliberation to determine the head of the family for direct assistance In accordance with the mandate of the Minister of Finance Regulation (PMK), from the results of the village deliberation a village head regulation (Perkades) for direct cash assistance regarding the list of recipients of direct cash assistance, then the related documents are collected to the PMD office to input into the omspan application. This is in accordance with the results of an interview with one of the informants, the head of the village government sector regarding this matter, following his statement regarding the initial stages of distributing BLT funds are as follows "After the central government established a policy regarding direct cash assistance with the issuance of various regulations regarding this BLT, Initially, for now, the process that is carried out first is that the village should conduct socialization and counseling to the community regarding the purpose of the Village Fund BLT, then determine the number of KPM, then the Village conducts deliberation to determine the BLT recipient families in accordance with the mandate of the PMK in the sense that it is in accordance with the provisions the provisions contained in it, then from the results of the village deliberation, the village head regulation (Perkades) BLT will determine the name

of the BLT village head regulation, regarding the list of names of those who are eligible and will become BLT recipients in 2020, after the village headman's regulation (Perkades) the village will collect data. document the results of data collection and survey to the PMD service and from here we input it into the omspan application so that it can be continued to the next stage”.

In the implementation of the Village Fund Direct Cash Assistance (BLT), which is the basis of all processes, is the initial planning process where if at the beginning of the process there are problems or delays, the next process such as implementation (budget distribution) will be late in distribution. In Ende Regency itself, in 2020 for the planning stage, there are still several villages that experience delays. The policy taken from the PMD government in this regard is that the Ende Regency PMD government implements strategies such as providing continuous warnings through WA groups and warning letters to each village. The statement is based on the results of an interview conducted by the Head of the Village Government Division, the following is his statement regarding this: "Whether or not this is on time at the initial stage depends on the village government because it is the village that realizes this program which plays an important role because it is the spearhead of this BLT program. . We, from the government of the Ende District PMD service, depend on data reports from each village. Because our job is only to monitor and supervise and continue the tasks of the village government itself, so whether it is fast or not depends on the village government. Most of the villages in Ende Regency in terms of initial data verification have met the specified time but may be a little late and on the verge of the deadline. Regarding the timeliness, I think it was negligence on the part of the village itself from each village, because from us the department always reminds us with letters, we also inform again through the group where all villages are included in the group because we are based on the terms of the time according to the mandate PMK".

c. Implementation Stage

The implementation of the cash transfer program is the core of a program. Where the program or activity can be said to be accountable if the assistance can be channeled to the recipient in a transparent and timely manner. The mechanism in this direct cash transfer program starts from the planning stage to the accountability stage. After determining the family names of the beneficiaries issued through the BLT village head, the assistance can only be channeled into each village account. The distribution of direct cash assistance can only be done if all the documents related to the initial planning have been collected and continued to the omspan application. This statement is supported by the results of an interview conducted by Mrs Vency as a staff of the relevant office, the following is her statement regarding the process of distributing BLT:

"The next stage is after all the documents related to the initial planning, such as determining the number of beneficiaries specified in the BLT village head, have been submitted to us (the PMD service) and from that document we input the Omspan application and only then can the Village Fund distribution process be carried out, so the new distribution can be done if the document has been inputted into the omspan application. And in 2020 the distribution will be done monthly." After the central government transfers funds for the BLT program to each village account, the PMD government agency notifies or announces to all village officials as many as 255 villages in Ende Regency through notifications in the WA group that had been previously created. This is in accordance with the statement of the results of the interview to one of our informants from the PMD service, the following statement related to the process of distributing BLT funds is "In order to facilitate the delivery of information to all villages in Ende Regency, we from the PMD office in the village government field created a WA group where representatives from each of the 255 villages in Ende district were also included in the group in order to facilitate the realization of the BLT program in a timely manner"

With the total number of villages classified as large in Ende Regency, which is 255 villages, it is not an easy thing for the PMD District Government of Ende to monitor the progress of the villages in this BLT policy, as in all of these villages there are villages that are classified as fast and there are villages that are experiencing delays. This is as expressed by Mr. Pieter from the PMD, following his statement regarding this matter:

"For this stage, if the name is delay, there must be a delay so we can see a comparison in each village in the distribution, there are those that are distributed every month and those that are only distributed for 3 months are all due to delays, this happens depending on the village employee in managing the file. For 2020, there are several villages that have not yet distributed funds until the specified time, there are villages which in 2020 only took 3 months to disburse, here we cannot mention the name of the village because it maintains the good name of the village government".

This BLT program is a field of natural disaster management which in the initial planning stage to the accountability stage must be carried out based on the principles of using village funds such as transparency, accountability, participation and budget discipline. The village government, based on existing regulations and conditions, has made efforts so that the distribution and disbursement of the cash direct assistance budget can be realized on the principles of using village funds while still complying with existing regulations. This provides a sense of responsibility and a great challenge for local governments and village governments to make the assistance capable of having an impact on reducing poverty and not creating a sense of community dependence on existing assistance from the government.

d. Administration Stage

After passing through the implementation stage of Direct Cash Assistance, the next stage of government program accountability is administration. Implementation of administration based on several laws and government regulations is a series of activities including bookkeeping, inventory and reporting of village assets in accordance with applicable regulations (Fahmi et al, 2018). According to the Minister of Home Affairs Regulation No. 20 of 2018 contains provisions that administration is the recording of all existing transactions in the form of receipts or expenses. Implementation of administration is part of the procedure for village expenditures and receipts from village accounts which are village obligations in one fiscal year that have been determined by the village government (Sofie and Supatmoko, 2017). Implementation of village fund allocation management and reporting are all activities that include planning, implementation, administration, reporting and accountability for village finances (Wida et al, 2017).

After implementing the distribution of BLT, the next stage in the government policy accountability process is the administration of direct cash assistance. In the concept of administration, the revenue treasurer and the expenditure treasurer have an important role in carrying out treasury duties in the village government work unit. The revenue treasurer in the village government has the task of keeping a book of all receipts and deposits for the receipts for which they are responsible, submitting an acceptance accountability report to the village head and other officials, verifying, evaluating and analyzing the acceptance accountability report. Meanwhile, the expenditure treasurer has the task of managing inventory money, receiving, storing, administering, and recording money in its management, conducting tests and payments based on orders from the Commitment Making Officer (PPK). This opinion is supported by the results of an interview from one of the informants, Mrs. Ven, as follows "Usually after the village distributes BLT to the beneficiary community, the village treasurer prepares supporting documents and proof of distribution such as receipts from the community and photos supporting the distribution and at this administrative stage The treasurer usually reports at the same time the results of the BLT implementation.

So basically, in the process of administering BLT funds, the village treasurer of receipts and the treasurer of expenditure has an important role in carrying out treasury duties in the village government. One of them is to make expenditures on the application for BLT funds made by the PMD office as a facilitator for the submission of BLT funds that have been carried out by the village government.

e. Reporting Stage

Based on the information obtained that the reporting process for the BLT program from the government starts from the village government, it will report the results of the distribution of BLT to the PMD service officer, then the PMD officer who will record it together will then be input one by one into the Omspan application. This statement is also supported by the results of interviews with informants from PMD office employees, following his statement regarding the BLT program reporting process as follows: in order to collect data for people who are considered to be included in the classification of BLT recipients whose regulations have been set by the government. Then the data is submitted to the PMD office for input into the Omspan application, then the PMD service will report the evaluation of the BLT distribution. Our reporting results are based on reports made by the village government".

The following is an attachment for a sample list of names of people who received BLT in June 2020 in Bheramari village:

DATA PENERIMA BANTUAN LANGSUNG TUNAI (BLT) DANA DESA											
NO	NAMA	NIK	ALAMAT	NOMOR REKENING	SUDAH MENERIMA JPS			BELUM MENERIMA JPS			MS/ TMS
					PKH	BPLT	KP	KEHLANGAN MATA PENCARIAN	TIDAK TERDATA	SAKIT KRONIS	
1	Hendrikus Moa	Ket. Domisili	Nangalcoo		-	-	-	-	√	-	
2	Modesta M. Mida	5308012308730001	Nangalcoo		-	-	-	-	√	-	
3	Aloysius Kaji	5308090204590000	Nangalcoo		-	-	-	-	-	√	
4	Meliana Nona	5308015608890001	Nangalcoo		-	-	-	-	√	-	
5	Maria Florida Menge	Ket. Domisili	Nangalcoo		-	-	-	-	√	√	
6	Fatima Mbu	5308016312450001	Nangalcoo		-	-	-	-	√	-	
7	Martinus Mau	4210010107420020	Nangalcoo		-	-	-	-	√	√	
8	Maksimusi Paga	5308013101830001	Nangalcoo		-	-	-	-	√	-	
9	Marta Benga	5308014107620026	Nangalcoo		-	-	-	-	√	√	
10	Elisabet Wonga	5308014904530001	Nangalcoo		-	-	-	-	-	√	
11	Arbia Sidi	5308010107580044	Nangalcoo		-	-	-	-	-	√	
12	Nurbaya Bei	5308010107600023	Nangalcoo		-	-	-	-	√	-	
13	Asia Neti	5308014107630016	Nangalcoo		-	-	-	-	√	-	
14	Saudah Dhae	2410016109400001	Nangalcoo		-	-	-	-	-	√	
15	Hadiah Sani	Ket. Domisili	Nangalcoo		-	-	-	-	-	√	
16	Delima Saleh	5308014107610007	Nangalcoo		-	-	-	-	√	-	
17	Aminah Yahya	5308017112620005	Nangalcoo		-	-	-	-	-	√	
18	Mahani Abdullah	5308010107420018	Nangalcoo		-	-	-	-	-	√	

Source: Data from the Ende district PMD office

Figure 2

List of BLT Penerima Recipient Community Names

So government officials at the PMD service level only continue to report the submission of the number of people who meet the requirements for BLT assistance as well as financial reporting regarding the amount of

BLT funds needed for disbursement made by the village government. The submission for the disbursement of the funds is carried out by the village head and signed witnessed by the local sub-district head. Later the financial reports made by the village government will be forwarded to the central government for the disbursement of the BLT funds.

In the next stage, the funds have been transferred to the village account through the regional general treasury account. Disbursement can be done through a bank by depositing a document in the form of a disbursement application letter that has been approved by the village community empowerment office. Then the next step is the village government to distribute cash to the beneficiaries. For people who have disbursed the funds, it will be proven by fingerprints accompanied by signatures. The following is an example of proof of document for BLT disbursement stage 1 for June 2020, each KPM gets BLT in the amount of Rp. 600,000.

Based on the data reviewed above regarding reporting on the distribution of the BLT fund program from the government, it can be seen that the reporting stage that has been carried out by the Ende Regency government starting from the village government level to the PMD office level and assisted by other village community members has been carried out properly, and can be accounted for.

f. Accountability Stage

To find out whether this government policy has an impact and can help the community's economy, researchers conducted interviews with two sources of BLT recipients in 2 different villages in Ende Regency. The first resource person named Mrs. Halifa, the following are the results of her statement regarding the BLT program from the government that she received as follows: "As long as there is any assistance from the government, I have never received anything other than this BLT assistance and because my husband is a fish trader, I am very grateful for this. With this assistance, since the Covid-19 pandemic, my husband's income from selling fish has decreased, so this BLT assistance is very useful for the needs of my family's life."

The following is a statement from the results of the interview with the second informant named Mr. Halim, "Before receiving this BLT assistance I received PKH assistance but in early 2020 I did not receive PKH anymore but in April 2020 I was given BLT assistance from the village government, to buy rice It's just that I'm having a hard time, son, moreover, my harvest has decreased. The money I receive is very helpful to meet my economic needs with my family"

Therefore, it can be concluded that so far the policy of providing BLT funds during the Covid-19 pandemic in Ende district has been going well, and on target. This was also supported by the informants who had been interviewed as recipients of the BLT data who stated that they were greatly helped by the provision of the BLT.

g. Effective and Efficient Strategy in the Implementation of BLT

The meaning of effectiveness itself is how well a job can be carried out, how far the person can make the output as expected. Referring to the definition of effectiveness above, there are several aspects of effectiveness to be achieved in each activity. These aspects are based on opinion (Muasaroh, 2010) are as follows, the first is the aspect of regulations or provisions. Where regulations are created to regulate the continuation of an activity carried out as planned. Regulations or provisions as something that must be carried out so that an activity is said to have been carried out effectively. Second, the aspect of function or task, where an individual or organization can be said to be effective if it can carry out its duties and functions properly according to applicable regulations. Therefore, every individual involved in the organization can run it if they understand what their duties and functions are. Furthermore, the third is the aspect of the plan or program, an activity can be said to be effective if it has a plan that will be carried out to achieve the goals to be achieved. However, if there is no agenda or program, then the goal is difficult to achieve. The last aspect is the ideal goal or condition. The ideal condition or goal is the target to be achieved from an activity based on the planned results and processes.

In cases found in the field, the Covid-19 pandemic has greatly impacted fishermen and traders. One of the reasons for this happening is because of the policies set by the government regarding regional restrictions. While in Ende Regency itself, fishermen and fish traders mostly sell their products between regencies, one of the regencies targeted for the main supply of fish products from Ende Regency is Nagekeo Regency. So with the regional restrictions imposed by the government, the fishermen and fish traders have difficulty in marketing their fish products. This has resulted in a drastic decrease in their daily income. Because the income by selling between districts and within districts is very much different. Even one of the informants who was successfully interviewed explained that he did not get any income at all because of the government's policy. Therefore, with this assistance program set by the government aimed at people affected by Covid-19, it is very valuable for them, because it can be used as an addition to meet their daily needs.

If you look at the existing regulations starting from the planning stage in the implementation of the BLT program, until its distribution in the villages affected by Covid in the Ende district, it is appropriate because the distribution has been received by the community, most of whom are indeed affected by Covid 19,

one of which is those who work as Fishermen and fish traders. The government has tried to be as effective and efficient as possible in carrying out the responsibility for distributing this BLT assistance program. This is also supported by the findings in the field, namely in one of the villages in Ende Regency, namely Bheramari Village, the following data are described in tabular form:

Table 1
Number of BLT Aid Recipients in Bheramari Village

Description	Total KPM	Percentage
Poor society	356	100%
Other beneficiary	190	53%
Receiver BLT	151	42%

Source: Ende District PMD Service

Based on Table 1, it can be seen that the percentage of the majority of the poor in one sample, namely in the village in the Ende Regency area, namely Bheramari village, the number of KPM recipients of BLT assistance is 42% of the total number of poor people in Bheramari village, this is sufficient to explain if the government has made efforts to distribute BLT properly and on target. Because most of the poor people recorded in the village have received assistance from the BLT program.

The implementation of BLT Desa is indeed not perfect because there are still several obstacles faced in the field. These obstacles must be mitigated so that future policy improvements can be made so that their implementation can be even better. Based on the results of research in the field, in the implementation of Village BLT in Ende Regency in 2020 the BLT assistance program that has been distributed totaled 16,659 KPM or about 26% of the total 65,000 poor people registered in Ende Regency. Based on this percentage, it actually cannot be used as a benchmark in the success of the distribution of the BLT program, because basically the distribution is also based on compliance with existing regulations because several criteria in the distribution of BLT have also been determined by the central government.

5. CONCLUSION

The results of the study revealed that the distribution of BLT was carried out from April to December 2020 in nine distributions with a total fund of Rp. 3,600,000/KPM. Accountability of government policies starting from the planning stage to the accountability stage is in accordance with regulations and can be accounted for even though in the planning and implementation stages there are time delays. Effective and efficient strategies in implementing BLT consist of regulations, individual tasks, programs, ideal goals that have been implemented quite well although there are still shortcomings in their implementation

a. Research Limitations

The limitation of this research is that it only includes a few resource persons from one village. Even though the scope of this research is villages affected by Covid-19 in the Ende Regency area.

b. Suggestions For Further Researchers

It is hoped that further researchers will conduct research with case study areas that have never been studied before, and involve more sources as sources of research primary data, so that research results can approach the actual conditions.

ACKNOWLEDGEMENTS

I would like to thank STIESIA Surabaya, as well as my friends who have provided support, and in particular to my supervisors who have guided me so far that I have successfully completed this research journal.

REFERENCES

- Abdul Wahab, Solichin. 1997. *Analisis Kebijaksanaan : Dari Formulasi ke Implementasi Kebijaksanaan Negara*. Jakarta : Penerbit PT Bumi Aksara.
- Adinda, P, dan Arie L. 2020. Bantuan Langsung Tunai (BLT) diberikan Kepada Warga Miskin Hingga Pekerja Informal. <http://bpkd.banjarkab.go.id>. 26 Februari 2021 (10:15).
- Andrianus, H, F, dan Dewi R. 2021. Analisis Pengaruh Kebijakan Bantuan Langsung Tunai (BLT) Terhadap Kemiskinan di Indonesia Periode 2005-43ww2015. *Jurnal Penelitian dan Kajian Ilmiah* 15(2):77-84.
- Badan Pusat Statistik. 2009. *Tingkat Kemiskinan Kabupaten* , BPS Jakarta.
- _____. 2020. *Indikator Ekonomi Kabupaten Ende*. BPS Kabupaten Ende.
- Bahri, A.N. dan Anwar. H. P. 2018. Studi Kritis Realisasi Anggaran Sektor Publik Ditinjau Dari Dalam Aplkatif Kartu Indonesia Sehat. *Jurnal Akuntansi Peradaban* 4(1): 70-83.
- Bhargava, V., dan Raha, S. (2015). Citizen engagement and social accountability approaches in enhancing in tegrity of conditional cash transfer programs. *Journal GSDRC*

- Dharmawan, L. 2008. Analaisis Pengaruh Program Pemerintah terhadap Tingkat Kemiskinan Rumah Tangga di Pedesaan Melalui Program Bantuan Langsung Tunai (BLT) dan Raksa Desa di Desa Cibatok Satu Kecamatan Cibungbulang Kabupaten Bogor Propinsi Jawa Barat. *Sripsi*
- Donaldson, L and J. H. Davis. 1991. Stewardship Theory or Agency Theory: CEO Governance and Shareholder. *Return Autralian Journal of Management*, 16(1): 59-64.
- Finahari, R. 2018. Implementasi Kebijakan Tentang Bantuan Langsung Tunai (BLT) Sebagai Program Keluarga Harapan (PKH) di Desa Panaga Kabupaten Bintan pada tahun 2017. *Skripsi*.
- Halim, A. dan Muhammad. I. 2012. *Pengelolaan Keuangan Daerah: Akuntabilitas Kinerja Instansi Pemerintah*. Edisi Ketiga. Cetakan Pertama. Sekolah Tinggi Ilmu Manajemen YKPN. Yogyakarta.
- Haryanti, N.D. 2015. Implementasi Bantuan Langsung Tunai (BLT) di Kecamatan Tanjungpinang Barat Kelurahan Bukit Cermin Kota Tanjungpinang Tahun 2012. *Skripsi*.
- Hevia, F. (2010). Direct or mediated relationships? Civic involvement and social accountability in the Bolsa Familia Programme (One Pager N. 106). Brasilia: *International Policy Centre for Inclusive Growth*. <http://www.ipc-undp.org/pub/IPCOnePager106>. 1 Desember (09;13).
- Indriani, I. 2017. Analisis Hubungan Kebijakan Pemerintah Terhadap Kesejahteraan Masyarakat Miskindi Kecamatan Tanjung Redeb Kabupaten Berau. *Economy Bring Ultimate Information All About Development journal* 1(1): 35-37.
- Iping, B. 2020. Perlindungan Sosial Melalui Kebijakan Program Bantuan Langsung Tunai (BLT) Di Era Pandemi Covid-19: Tinjauan Perspektif Ekonomi Dan Sosial. *Jurnal manajemen Pendidikan Dan Ilmu Sosial* 1(2).
- Islamy, M.Irfan. 2001. *Prinsip-prinsip Perumusan Kebijaksanaan Negara*. Bumi Aksara. Jakarta.
- Junaidi dan K. Implementasi Kebijakan Program Bantuan Langsung Tunai (BLT) tahun 2008 Kabupaten Aceh Timur. *Jurnal Administrasi Publik* 3(1):108-127.
- Kuncoro, M. 2013. *Metode Riset Untuk Bisnis dan Ekonomi*. Edisi Ketiga. Erlangga. Jakarta.
- Miles, M.B. dan Huberman, A.M. 1992. *Analisis Data Kualitatif*. (Edisi terjemahan oleh Tjetjep Rohidi). Jakarta: Universitas Indonesia Press.
- Peraturan Menteri Desa dan Pembangunan Daerah Tertinggal dan Transmigrasi Nomor 6 Tahun 2020 tentang *Perubahan Atas Peraturan Menteri dan Pembangunan Daerah Tertinggal dan Transmigrasi Nomor 11 Tahun 2019 Prioritas Penggunaan Dana Desa Tahun 2020*. 13 April 2020. Berita Negara Republik Indonesia Tahun 2020 Nomor 367. Jakarta.
- Menteri Desa dan Pembangunan Daerah Tertinggal dan Transmigrasi Nomor 14 Tahun 2020 tentang *Perubahan Ketiga Atas Peraturan Menteri dan Pembangunan Daerah Tertinggal dan Transmigrasi Nomor 11 Tahun 2019 Prioritas Penggunaan Dana Desa Tahun 2020*. 30 September 2020. Berita Negara Republik Indonesia Tahun 2020 Nomor 1129. Jakarta.
- Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 tentang *Pengelolaan Keuangan Desa*. Berita Negara Republik Indonesia Tahun 2018 Nomor 611. Jakarta.
- Menteri Keuangan Republik Indonesia Nomor 40 Tahun 2020 tentang *Pengelolaan Dana Desa*. Berita Negara Republik Indonesia Tahun 2020 Nomor 384. Jakarta.
- Perron, M. (2012). Spotlight on publications: citizen oversight of conditional cash transfer programmes. *Lima: Evidence and Lessons from Latin America (ELLA)*. <http://ella.practicalaction.org/advanced-search>. 30 November 2021 (21:10).
- Pramanik, N.D. 2020. Dampak Bantuan Paket Sembako dan Bantuan Langsung Tunai terhadap Kelangsungan Hidup Masyarakat Padalarang pada Masa Pandemi Covid-19. *Jurnal Ekonomi, Sosial, dan Humaniora* 1(12):113-120.
- Raharjo, E. 2007. Teori Agensi dan Teory Stewardship dalam Perspektif Akuntansi. *Fokus Ekonomi* 2(1) : 37-46.
- Sofie R, M., Effendi, R., Effendi, R., & Supatmoko, D. (2017). Implementasi Penatausahaan, Pengelolaan, Dan Pelaporan Alokasi Dana Desa Dalam Proses Pembangunan Desa Bimorejo Kecamatan Wongsorejo Kabupaten Banyuwangi Tahun 2015. *E-Journal Ekonomi Bisnis Dan Akuntansi*, 4(2), 153. <https://doi.org/10.19184/Ejeba.V4i2.5357>
- Sugiono. 2010. *Metode penelitian kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta.
- . 2016. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Wahab, S.A., 2001. Analisis Kebijaksanaan dari Formulasi ke Implementasi Kebijaksanaan Negara, Edisi Kedua, Penerbit Bumi Aksara, Jakarta.
- Wida, S.A., 2017. Akuntabilitas Pengelolaan Alokasi Dana Desa (ADD) di Desa-Desa Kecamatan Rogojampi Kabupaten Banyuwangi. *E-JEBA*. Vol 4, No. 2.