



## Analysis Of Village Direct Cash Assistance (BLT) Program Evaluation In An Effort To Improve Community Welfare In The Village Of Simpang Kiri, Tenggulun District, Aceh Tamiang Regency

Franklin Asido Rossevelt<sup>1</sup>

<sup>1</sup>Public Administration Science, Faculty Politik and Social Science . Universitas Sumatera Utara, Medan, 20115, Indonesia

### ARTICLE INFORMATION

Received : August 1, 2023  
Revised : August 30, 2023  
Available online : September 1, 2023

### KEYWORDS

Analysis, Evaluation, Use of APBD, Community Welfare , Finance

### CORRESPONDENCE

Phone :  
E-Mail : [Franklin@usu.ac.id](mailto:Franklin@usu.ac.id)

### ABSTRACT

Village funds are funds sourced from the APBN which are distributed to villages and transferred to village accounts. Village funds are used for organizing and implementing community development and empowerment. Covid-19 entered Indonesia in early 2020 which had an impact on the decline in the economy of both the country and its people. This resulted in people coming from the middle to lower economy increasingly difficult to meet their daily needs. Therefore, government assistance is needed in meeting the obligatory needs of the community. The method used in this research is descriptive method. The data collection technique is done by conducting interviews and documentation. The research location was carried out in Lestari Dadi Village, Pengajahan District, Deli Serdang Regency. The focus of this research is the evaluation of BLT Dana Desa. Globally, the problem regarding BLT village funds is related to the community receiving assistance. From the evaluation, the distribution of Village BLT Funds in Lestari Village was not on target, as a result, it was found that people who received assistance were not on target, namely Village Fund BLT recipients who were still classified as capable.

### INTRODUCTION

One of the fastest-growing poverty problems in Indonesia is the large number of poor or destitute people who have uninhabitable houses, a poor and unhealthy living environment, and people who already own land but do not own it (Setiawan A. 2018, p. 15). In general, the budget can be interpreted as a financial plan, which is a choice of policies from institutions or institutions that are in the future.

APBD is a formal document resulting from an agreement between the village head and the Village Consultative Body (BPD) regarding spending that is set to carry out village government activities and income expected to cover the expenditure needs or financing needed if a deficit or surplus is expected. The APBDesa coordinates village government

expenditure activities and provides the basis for efforts to generate income and financing by the village government for a period of one year, as outlined in the form of village regulations (perdes). Therefore, it can be said that the preparation of the APBD is a form of village financial planning and budgeting in the form of a public policy instrument as an effort by the village government to organize government and carry out services to the community.

Based on Permendagri Number 113 of 2014 relating to village financial management, village financial managers carry out management in a transparent, accountable, participatory, and orderly and budgetary manner. Village financial management, such as financial reports, is a village revenue and expenditure budget that is made based

applicable regulations so that it can be understood by all interested parties. The emergence of COVID-19 in early 2020 made people lose their sources of livelihood, at which time the government implemented physical distancing, social distancing, and large-scale social restrictions (PSSB), which had a very extraordinary impact on the economy. At that time, according to the world report the bank listed on (Suparman, 2022), the people's economy had declined, and even the Indonesian economy had contracted to -2%. In an effort to maximize the country's economy, the government issued policies in the economic and financial sectors, namely Law Number 2 of 2020 and Law Number 1 of 2020, which stated that the government must focus on state spending on health spending, social security spending, and costs in the business world and affected communities (Government of the Republic of Indonesia, 2020). According to the statistical agency, the decline in the level of the economy is more vulnerable to having a severe impact on the poor and as a result of this outbreak it is increasingly difficult for the poor to meet their daily needs due to the loss of sources of income. Therefore, in accordance with Article 4 PP PSBB, both the central government and local governments have an obligation to meet the needs of the community in their daily lives.

One of the policies issued by the government is the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration (Permendes PDRT) No. 6 of 2020 concerning Amendments to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration No. 11 of 2019 concerning Priority for the Use of Village Funds for 2020, which is the juridical basis and implementation of Direct Cash Assistance (BLT) for the rural poor. The background to this policy change is based on the issuance of Perpu No. 1 of 2020 to minimize the impact of the COVID-19 pandemic on the village economy. In Article 2, paragraph (1), letter (i), it is stated that it is necessary to prioritize the use of budget allocations for certain activities, adjust allocations, and cut or postpone the distribution of budget transfers to regions and village funds with certain criteria. According to the International Labor Organization, social protection is one of the draft

social policies to guarantee income stability and access to community services in all aspects of life. The Ministry of Villages, Development of Disadvantaged Regions, and Transmigration issued a policy, namely Regulation of the Minister of Villages of PDRT Number 6 of 2020, which contains the priority use of Village funds and, among other things, is related to the provision of Village Fund Direct Cash Assistance (BLT-DD). Provisions and data collection techniques up to the implementation of Direct Cash Assistance—Village Funds (BLT-DD) distribution have been listed in the Regulation of the Minister of Villages for Development of Disadvantaged Regions and Transmigration No. 6 of 2020. The criteria for prospective BLT-DD recipients are contained in the Letter of the Minister of Village PDRT No. 1261/PRI.00/IV/2020, which then updated the regulations through the Letter of the Director General of Development and Empowerment of Village Communities (Dirjen PPMD) No. 12/PRI.00/VI/2020 Regarding Affirmation of Direct Cash Assistance—Village Funds (BLT-DD).

Village Fund Direct Cash Assistance (BLT-DD) is a form of cash assistance distributed to underprivileged communities in villages with the aim of reducing the economic impact caused by the COVID-19 outbreak (Ministry of National Development Planning, 2020). Village governance is Indonesia's smallest governance system, in which the village government itself is the closest government to the community, so that the election that the village allocates is very effective. However, in reality, there were several reports from the community saying that the allocation of village funds was not on target, giving rise to contradictions among the people of Simpang Kiri Village, who said that direct cash assistance was not in line with the existing targets.

As reported by prianganpos.com, there were complaints from the people of Bojongemas village who said that the BLT was not on target. Given the problems above, the authors conducted a study entitled "ANALYSIS OF THE EVALUATION OF THE VILLAGE FUND DIRECT CASH ASSISTANCE (BLT) PROGRAM IN AN EFFORT TO IMPROVE COMMUNITY WELFARE IN THE VILLAGE OF SIMPANG KIRI, TENGGULUN DISTRICT, ACEH TAMIANG DISTRICT".

## LITERATURE REVIEW

### Village Fund Direct Cash Assistance

According to the Village Law, Village Funds are funds obtained from the State Budget (APBN) and allocated to villages. These funds are channeled through the district/city Regional Revenue and Expenditure Budget (APBD) and are used to finance government funding, improve village public services, advance the village economy, strengthen village communities as development targets, implement development, or be used to obtain development Gap between village and community use. Apart from the fact that village funds seek to carry out development and strengthen rural communities, village funds also have another goal, namely poverty alleviation (Ministry of Finance, 2017: 7).

### Community Welfare

The welfare level can be defined as a condition of individual satisfaction. Welfare is a sense of satisfaction with what a person gets from the income received. According to Sunarti (2012), welfare is an order of life and social livelihood that includes a sense of safety and peace that allows every citizen to carry out efforts to fulfill physical, spiritual, and social needs. Community welfare is a condition that makes people feel comfortable, safe, prosperous, peaceful, and free from all kinds of difficulties.

## METHOD

### Types of research

In this study, the authors used a qualitative research approach, in which this research was used to examine natural object conditions, where the researcher was the key instrument, and data collection techniques were carried out by means of interviews, observation, and documentation. According to Sugiyono (2019), qualitative research is research conducted under natural conditions.

### Location, Research Time, and Research Focus

This research was conducted in Simpang Kiri Village, Tenggulun District, Aceh Tamiang Regency. The time used by researchers in research, starting from the data collection and preparation stages, ranges from 24 days. This research study focused on how to evaluate the BLT Village Fund of Simpang

Kiri, Pengajahan District, and Serdang Bedagai District.

### Data Sources and Data Collection Techniques

Primary data is data obtained directly from the field. In this study, the primary data source was data obtained directly from the Head of Simpang Kiri Village, Pengajahan District, Serdang Bedagai Regency.

Secondary data is data obtained from people who have conducted existing research. This data usually comes from notes, books, papers, and documents from related parties or via the internet in the form of journals, theses, etc.

The data collection techniques used by researchers, namely:

#### 1. Interview

Interview is a method of collecting data by giving several questions to the informant. In this study the researchers asked several questions to the head of Simpang Kiri Village, Tenggulun District, Aceh Tamiang District

#### 2. Documentation

Documentation is a method used in tracing some existing data in Simpang Kiri Village, Tenggulun District, Aceh Tamiang Regency.

## RESULTS AND DISCUSSION

Minister of Finance No. 40/PMK.07/2020 concerning Amendments to Minister of Finance Regulation No. 205/PMK.07/2019 concerning Village Fund Management in Article 24A stipulates that the distribution of Phase 1 Village Funds is distributed monthly within a period of 3 months, with one of the conditions for disbursement being the Datok Penghulu Regulation regarding the determination of Village BLT beneficiary families.

Meanwhile, Instruction of the Minister of Home Affairs No. 3/2020 concerning Countermeasures for COVID-19 in Villages Through Village Expenditure Budget and Income emphasizes villages to immediately make changes and/or spend APBDesa for handling COVID-19, one of which is by Providing Direct Cash Assistance (BLT). Village Funds are funds originating from the State Revenue and Expenditure Budget earmarked for Villages and

Traditional villages, which are transferred through the district or city Regional Revenue and Expenditure Budget and are used to finance governance, development, and community and community empowerment. In 2020, the government has allocated Rp. 72 trillion in Village Funds for 74,754 villages, and in disbursing Village Funds in accordance with PERMENKEU NO 40 of 2020, in articles 23 paragraphs 4 and 5, disbursing Village Funds has 3 stages, namely 40:40:20, meaning disbursement in the first stage is January 40%, the second stage is March 40%, and the third stage is June 20%. For independent villages, there are 2 stages, 60:40, meaning that the search for the first stage is January 60% and the second stage is March 40% and the third stage is June 20%, for independent villages there are 2 stages 60:40 meaning that the search for the first stage is January 60% and the second stage is March 40%.

Simpang Kiri Village, Aceh Tamiang Regency District, does not have a clear policy in the BLT allocation process; we village assistants only follow a policy rule regarding Village Funds, namely Minister of Finance Regulation Number 40 of 2020 and Village Minister Regulation Number 6 of 2020 issued April 14, 2020, concerning changes to the Regulation of the Minister of Villages, development of underdeveloped areas, and Transmigration Number 11 of 2019 concerning priority use of village funds for the fiscal year. Until now, our village has distributed the BLT in accordance with the existing policy. In October 2022, Simpang Kiri Village received BLT through the Village Fund in the amount of Rp. Twenty-Six Rupiah. This amount is based on a distribution based on the area, population, and poverty level in Simpang Kiri Village.

The distribution and management of Village Funds are regulated in the Ministry of Finance Regulation (PMK) 40 of 2020, with the provision that the distribution of funds to the village treasury is carried out in three stages as follows:

1. Phase I at the earliest in January and at the latest in the third week of June amounting to 40% (forty percent)
2. Phase II no earlier than March and no later than the fourth week of June at 40% (forty percent)
3. Phase III at the earliest in July by 20% (twenty percent)



**Table 1. Simpang Kiri Village Fund Budget Distribution**

	Amount	Month distributed
Stage I (40%)	Rp 117.549.934.4,-	January
Stage II (40%)	Rp 117.549.934.4,-	March
Stage III (20%)	Rp 58.774.967,-	July
Total	Rp 293.874.836,-	

Source: Data based on research results (Data processed)

The data above shows that the distribution of village funds to village accounts in Simpang Kiri Village in phase I, phase II, and phase III has been distributed on time. The timely distribution of village funds also affected the distribution of BLT-DD. The provisions and mechanisms for data collection and the implementation of BLT DD are listed in the Minister of Villages Regulation Number 6 of 2020, which was issued on April 14, 2020, concerning amendments to the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Regulation Number 11 of 2019 concerning priorities for the use of village funds for the 2020 fiscal year.

Article 8A of the regulation stipulates several conditions for receiving assistance, such as families who have lost their livelihoods or jobs, have not been recorded as receiving various social assistance, and have family members who are vulnerable to illness. The data collection process for Village Fund Cash Assistance Recipients is as follows:

- a) Conducting data collection by Village Volunteers Against COVID-19;
- b) Focused data collection starting from RT, RW and Village;
- c) The results of the data collection of poor family targets are carried out in special Village meetings

- / incidental meetings with a single agenda, namely data validation and finalization;
- d) The legality of the data collection document is signed by Datok Penghulu; and
- e) The data collection documents are verified by the village and reported by the Datok Penghulu to the Regent/Mayor through the Sub-District Head and the BLT-Dana Desa activities can be carried out no later than 5 (five) working days from the date they are received in the sub-district.

Considering the Integrated Social Welfare Data (DTKS) from the Ministry of Social Affairs (Kemensos), among others:

1. Floor area 8m<sup>2</sup> / person
2. Dirt/bamboo/wood/cheap floor,
3. Walls bamboo/thatch/redwood/wall without plaster,
4. defecation without facilities/ with other people,
5. lighting without electricity, drinking water from wells/unprotected springs/river/rainwater,
6. fuel firewood/people/ kerosene, consumption of
7. meat/milk/chicken only once/week
8. one set of clothes a year
9. eat 1-2 times/day
10. unable to seek treatment at
11. Public Health Center /polyclinic
12. HH's source of income is farmer <500m<sup>2</sup>, farm laborer, fishing laborer, construction laborer, plantation laborer, other occupation with wage <Rp 600,000/month,
13. HH education is not in school/not completed primary school/completed primary school,
14. do not have savings/easily sellable goods of at least Rp 500,000.

**Table 2. Details of the 2002 Simpang Kiri Village Revenue and Expenditure Budget**

FIELD	SUB FIELD	AMOUNT	TOTAL
Field of village government administration	Implementation of siltap spending, allowances, and village government operations	Rp. 67.582.956,704.-	Rp 77.582.956,704.-

	Provision of village government facilities and infrastructure	Rp. 10.000.000.-	
Field of village development implementation	Education sub-field	Rp 41.670.095,-	Rp 96.978.695,88.-
	Health sub-field	Rp5.000.000,-	
	Sub division of public works and spatial planning	Rp 10.000.000,-	
	Forestry and environment sub-sector	Rp 30.000.000,-	
	Sub-field of transportation, communication and informatics	Rp 10.000.000.-	
Community development field	Sub-division of peace, public order, and community protection	Rp 978.695,88,-	Rp 77.582.956,704,-
	Culture and religion sub-field	Rp 10.000.000,-	
	Sub-field of youth and sports	Rp 5.000.000,-	
	Sub 25 field of community institutions	Rp 10.000.000,-	
Field of community empowerment	Agriculture and livestock sub-field	Rp96.978.695,88,-	Rp96.978.695,88,-
Village disaster, emergency, and urgent management field	Sub-field of urgency	Rp 38.791.478,352,-	Rp 38.791.478,352,-
			Rp 387.914.783,52,-

Source: Direct data from the village

Based on a quote from the Ministry of Finance in regulating budget management for BLT Dana Desa, with the following classification:

- a) Village fund ceiling of less than 800 million, BLT-DD is allocated 25%
- b) The village fund ceiling is between 800 million and 1.2 billion, then BLT-DD is allocated at 30%
- c) With a village fund ceiling of more than 1.2 billion, BLT-DD is allocated a maximum of 35% (Minister of Finance of the Republic of Indonesia, 2020).

In accordance with the above classification, Simpang Kiri Village with a village ceiling of IDR 387,914,783.52 allocated 32% of the BLT-DD budget. Seen in the table above, BLT-DD is included in the field of disaster management, emergency and urgency (Permendes number 7 of 2021), amounting to IDR 293,874,836 for allocation during 2022, of which there are 102 KPM who receive this assistance. Based on the number of BLT-DD recipients, it is calculated that 32% of the village fund ceiling is channeled to BLT-DD, in other words, the BLT-DD allocation is over budget, referring to the BPKP analysis, in the provisions if the BLT-DD allocation does not reach the maximum policy, the funds can be diverted to priority sub-fields such as for village infrastructure development or the funds can be used for the following year.

#### **Evaluation of the Use of APBDes in BLT Village Funds for the Welfare of the Lestari Dadi Community in 2022**

The distribution of BLT Village Fund in Simpang Kiri Village was carried out in 4 quarters, where the first quarter was held in March, the second quarter was held in June, the third quarter was held in September, and the fourth quarter was held in December. In accordance with article 33 paragraph 5 of PMK 190 of 2021, the amount of BLT Village Fund is set at IDR 300,000 for the first month to the twelfth month per Beneficiary Family (KPM). For 2020, it was carried out in 3 stages, of which the disbursement was carried out in April 2020, with the same allocation amount of IDR 300,000.

In 2021, the distribution of BLT Village Fund funds in Simpang Kiri Village, Tenggulun District, Aceh

Tamiang Regency occurred in 12 stages of 12 months, according to the Treasurer of Simpang Kiri Village, the community of Simpang Kiri Village received an assistance fund of IDR 300,000 per beneficiary family. .000 per Beneficiary Family (KPM), and in the number of Beneficiaries (KPM), but according to the Treasurer of Simpang Kiri Village, the implementation of aid funds that come out sometimes does not match the specified schedule, for example, when the distribution schedule for aid funds in stages 7, 8 and 9 must be combined at once due to delays in disbursements from the district government so that the Simpang Kiri village community gets Rp.900,000 due to delays in distribution.

The Village Government can determine the villagers who are entitled to receive BLT Dana Desa through population data and following the predetermined criteria, namely people who have not received other government assistance programs such as PKH, BNPT, or pre-employment card owners so that program implementation runs according to the criteria and is right on target. Based on interviews with Datok Penghulu, there is a mechanism for collecting data on the BLT Dana Desa program, and the data collection mechanism for prospective BLT Dana Desa recipients is as follows.

- a) Datok Penghulu receives a circular letter from the regent's office based on the regent's regulation in implementing the BLT Dana Desa program.
- b) Village officials prepare village population data that contains a population profile that has been completed with information on age, occupation, education, welfare and health levels and disabilities;
- c) The Datok Penghulu forms the Covid-19 Task Force in collecting data on poor families who are candidates for BLT Village Fund, in Simpang Kiri Village the Covid-19 Task Force consists of Village Officials and RT/Heads of Hamlets who are tasked with collecting data and verification.
- d) The number of data collectors is 3 or an odd number of people
- e) Conduct data collection at the RT or Hamlet level but still in accordance with health protocols.

- f) When the data has been collected on the prospective BLT Dana Desa recipients, the poor families who are prospective BLT Dana Desa recipients, through an appeal from the dusun head, are required to provide a photocopy of their family card and family ID card and the data will be verified with the main priority being poor families who have not received previous government assistance programs,

Validation Process and Determination of Direct Cash Assistance Recipients of the Simpang Kiri Village Fund, Tenggulun Subdistrict, Aceh Tamiang District:

- a) The Datok Penghulu authorizes the Majelis Duduk Sekitar Kampung (MSDK) to conduct a village meeting by inviting community leaders as well as the head of the lorong or RT in Simpang Kiri village to assist in the verification and validation of data on prospective BLT Dana Desa recipients.
- b) Based on the results of the deliberation, a list of poor families receiving BLT-Dana Desa is determined and the results of the deliberation are signed by community representatives in the form of community leaders and hamlet heads 3.

According to the secretariat of Simpang Kiri Village, the distribution of BLT-DD is carried out in how many stages depending on the policies of each village, for Simpang Kiri Village itself the distribution of BLT-DD is carried out in 3 quarters (stages) because so that the disbursement can be carried out evenly and in accordance and on time so that it is carried out in 3 quarters (3 consecutive months in a year). For the timeliness of the distribution of BLT funds to the community, it was carried out on time in accordance with the specified month.

Table 3. **BLT-DD distribution in 2022**

	Jumlah KPM	Jumlah Bantuan	Jumlah bantuan tersalurkan	Total
Triwulan I (Januari, Februari, Maret, April)	88 KPM	Rp 300.000,-	Rp 900.000,-	Rp 79.200.000,-

Triwulan II (Mei, Juni, Juli, Agustus)	88 KPM	Rp 300.000,-	Rp 900.000,-	Rp 79.200.000,-
Triwulan III (Sep, Oktober, November, Des)	88 KPM	Rp 300.000,-	Rp 900.000,-	Rp 79.200.000,-
				Rp 293.874.836,-

Source: Direct data from villages

In the table above, the distribution of direct cash assistance of village funds is carried out in 4 (four) quarters which are disbursed every 3 (three) months, namely:

- Quarter I (January, February, March, April) KPM recipients were 102 KPM and the amount of channel assistance for 1 KPM was Rp900,000, - so the total for quarter I was disbursed as much as Rp 79,200,000, - from the Village Fund.
- Quarter II (May, June, July, August) KPM recipients were 102 KPM and the amount of channel assistance for 1 KPM was Rp900,000, - so the total for quarter II was spent as much as Rp 79,200,000 from the Village Fund.
- The third quarter (Sep, Oct, Nov, Dec) had 102 KPM recipients and the amount of channel assistance for 1 KPM was Rp900,000, so the total for the third quarter was Rp293,874,836.

In the distribution of BLT-DD, the people who received the assistance gathered in the village office hall and were distributed directly. If someone did not come as a representative then the assistance would be delivered to the house concerned. So, the existing assistance was still distributed to the people who received it, so there was no KKN in it. When the regulation on BLT-DD was enacted, the village also received pros and cons from the community, but this was handled well by the village.

Based on the results of the interview, Mr. Habibi as the Village Assistant of Kampung Simpang Kiri said:

KPM recipients in Simpang Kiri Village only have 88 KPM people, not in line with the absorption, there is a budget difference of Rp.56,274,836, - the difference in the budget, we will return the money or we will discuss it again with the community, we will return and discuss again with the community about

the excess money, of course in the implementation of discussions with the community witnessed by Datuk Pengulu, namely Mrs. Siti Aisyah. The results of the discussion we use the money again based on the needs and desires of the community.

According to (Suparman, 2021) the success of the program is supported by the determination of targets so that these targets can be measured using specific classifications, but in a long time the targets are only written in general, which creates cons. Judging from the results of the data on BLT-DD recipients in Simpang Kiri Village, it is said to have been right on target, namely 88 KPM. Judging from the type of work, many housewives are the head of the family, in other words, widows who receive BLT-DD. Judging from the average monthly income of many recipients whose income is <Rp 1,000,000, - there are even only Rp 400,000 per month, so the BLT-DD recipients are already eligible for this assistance. In terms of measurement accuracy, namely the standardization of BLT-DD recipients, it is quite good because if you look at the type of work and monthly income, it is enough to say that it is appropriate to receive this assistance.

The evaluation of the BLT-DD is still not well targeted to the community in Simpang Kiri Village. So far, the distribution has gone well, but there are still obstacles originating from the community related to the target recipients of BLT village funds that are felt by the community. The village government in distributing BLT village funds during the distribution of these 4 quarters has been running well in the disbursement of quarter I and quarter II without any obstacles. It can be said that the use of APBDes in the distribution of BLT-DD has helped in the welfare of the Simpang Kiri Village community.

## **CONCLUSION**

Based on the results of the research and discussion above, it can be concluded that the evaluation of the use of APBDes in the distribution of BLT-DD for community welfare is quite fulfilled. Judging from the eligibility of receipt, namely monthly income and type of work, it is sufficient to be included in the eligibility and criteria that have been determined. The distribution of BLT-DD from the first quarter to the fourth quarter was carried out well without any obstacles and constraints. The evaluation of BLT-DD

is quite helpful for the welfare of the community, especially for the poor and the community affected by Covid-19. However, there are still some inaccuracies in the targeting of BLT-DD received and felt by the community.



## REFERENCES

- [1] Anang Suparman, G. W. (2021). EFEKTIVITAS PENYALURAN BANTUAN LANGSUNG TUNAI DANA DESA BAGI MASYARAKAT MISKIN TERDAMPAK COVID-19. *Jurnal DIALEKTIKA : Jurnal Ilmu Sosial*, 44-60.
- [2] Badrudin Rudy (2017:98) Pajak Daerah dalam Pendapatan Asli Daerah, (Yogyakarta: Deepublish, 2018)
- [3] BLT Dana Desa Tahun 2023 Akan Diganti Menjadi BLT Kemiskinan Ekstrem. (2022, agustus 29). Retrieved from tenggulangbaru.id: <https://tenggulangbaru.id/artikel/2022/8/29/blt-dana-desa-tahun-2023-akan-diganti-menjadi-blt-kemiskinan-ekstrem>
- [4] Marpaung. H. C. 2020. Aspek Hukum Bantuan Langsung Tunai Dana Desa TA 2020 pada Masa Pandemi Covid-19. *Warta Pemeriksa*. Volume III
- [5] Marta, F. Y. D., & Nurlitasari, R. (2021). Implementasi Penyaluran Bantuan Langsung Tunai Dana Desa di Era Pandemi Covid-19 di Kabupaten Sigi 2020. *Jurnal Terapan Pemerintahan Minangkabau*, 1(1), 47-59.
- [6] Mulyadi, Dedi. (2016). *Studi Kebijakan Publik dan Pelayanan Publik: Konsep dan Aplikasi Proses Kebijakan Publik Berbasis Analisis Bukti Untuk Pelayanan Publik*. Bandung: Alfabeta
- [7] Navillah, S. (2021). *Implementasi Kebijakan Program Bantuan Langsung Tunai Oleh Kantor Desa Bi-Ih Kecamatan Karang Intan Terhadap Warga Yang Terdampak Covid-19 (Doctoral dissertation, Universitas Islam Kalimantan MAB)*.
- [8] Nuraeni, S., Afriyanti, A. N., Rizky, I. M., Permatasari, D., & Nurliawati, N. (2020). Analisis Kebijakan Bantuan Tunai Langsung Pada Masa Pandemi Covid-19 di Kota Bandung. *Konferensi Nasional Ilmu Administrasi*, 4(1), 244-248.
- [9] Nurahmawati, F., & Hartini, S. (2020). Implementasi kebijakan program bantuan langsung tunai (BLT) terhadap warga terdampak Covid-19 di desa Cibadak. *PKM-P*, 4(2), 160-165.
- [10] Reptiana, R. P., Widiatoro, D., Sari, W. D., Desvianti, E., & Arezah, E. (2021). Persepsi Masyarakat terhadap Bantuan Langsung Tunai (BLT) pada Masa Pandemi Covid-19. *Journal of Islamic and Contemporary Psychology (JICOP)*, 1(2), 105-110.
- [11] Nomor 6 Tahun 2014 Pasal 1 Ayat 1 Tentang Desa
- [12] Permendagri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa
- [13] UU No. 32 Tahun 2003 tentang Pemerintah Daerah [14] Undang Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa