

Transparency and Accountability of BLT-DD Management during the Covid-19 Pandemic in Indonesia

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Abstract

Direct cash transfer (BLT-DD) is a social assistance program that aims to help people in need, especially during the Covid-19 pandemic. transparency and accountability are both very important things in managing BLT-DD so that the program can run well, effectively, and efficientl. This systematic literature review research aims to determine whether the management of Direct Cash Assistance (BLT-DD) has been transparent and accountable. The method of writing a systematic literature review article goes through 5 stages starting from the problem formulation stage to the analysis stage and understanding the results of previous research. The literature search process is used by the library search method which is sourced from online media such as Google Scholar. The results of the systematic literature review of 12 articles used as references show show that the majority of BLT-DD management has been carried out with transparency and accountability. However, some research results state that its management cannot be said to be maximally accountable and transparent because there are still some shortcomings in its implementation. This should be a concern for village governments to improve the human resources of village officials and their accountability reporting in order to create accountable and transparent management of public funds.

Keywords: Accountability, BLT- DD Management, Transparency

INTRODUCTION

In March 2020, Indonesia was shaken by the coronavirus disease or often called the Covid-19 pandemic which had a significant impact on the social and economic life of the community. According to a report by the LIPI Center for Economic Research, the Covid-19 pandemic has affected the sustainability of the domestic economy. This happened because many companies made layoffs, decreased employee wages and decreased operating income during the pandemic (Nugroho, 2020). The condition of Indonesian people's income during the Covid-19 pandemic has decreased significantly. Based on the results of the Lazizmu survey until March 2021, people's income has decreased by 69.5%. This figure is higher than in 2020 which was only 66%. The impact of this virus not only affects the health sector, but also suppresses the Indonesian economy from various aspects, one of which is the village economy (Ambarwati & Zuraida, 2022).

Villages are the smallest unit of government that plays an important role for the state, therefore the position of villages in the Indonesian government is considered very strategic (Meidina et al., 2022). Various efforts were made by the government to overcome economic problems in the village government that resulted from the impact of the Covid-19 pandemic phenomenon. One of the government's efforts is the provision of Direct Cash Assistance (BLT) with the main objective of helping to ease the burden on people who have difficulty in financing household needs in the Covid-19 pandemic era. Regulations regarding the distribution of direct cash assistance (BLT) are stipulated through policies in Permendesa No. 06 of 2020 concerning Amendments to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 11 of 2019 concerning Priorities for the Use of Village Funds in 2020, namely by providing Direct Cash Assistance-

Dana Desa (BLT-Dana Desa). The regulation is used as the main basis and is used as a government decree to issue BLT-Dana Desa for community members who are experiencing economic difficulties and poor affected by the adverse effects of Covid-19 in the village. (Sutanto & Hardianingsih, 2021).

According to Mardiasmo (2004) Accountability is a commitment to report accountability for the failure and progress of the organization's mission and vision that achieve planned targets, through a medium of responsibility that is carried out consistently. Accountability is the principle of public responsibility which means that the budgeting process starting from planning, preparation and implementation must be truly reportable and accountable to the legislature and the public. Accountability requires that decision-makers behave in accordance with the mandate they receive. For this, policy formulation, together with the means and results of the policy must be accessible and communicated vertically and horizontally properly (Haryanto, 2007).

Mahmudi (2007) states that transparency is openness in an organization to provide real information about public resource management activities to parties who need and become stakeholders. Pemandagri Number 113 of 2014, concerning Regional financial management guidelines, states that transparency is the principle of openness that allows the public to know and gain access to the widest possible information about regional finances. Transparency guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making, and the implementation and results achieved.

This article aims to analyze previous studies on the same topic, namely accountability and transparency in the management of direct cash transfers of village funds during the covid-19 pandemic. Village financial management is an overall activity that includes planning, budgeting, administration, reporting, accountability and supervision of village finances. With the management of village funds, there needs to be transparency and accountability in its management to get maximum results (adil et al., 2022). Transparency is very important to minimize the misuse of BLT-DD or reduce the potential for corruption. Therefore, local governments must improve the supervision of transparent financial management of public funds to maintain public trust. In addition to transparency, another factor that can encourage good supervision of BLT-DD management is the accountability of the local government. Accountability is the organizer's responsibility to the community for every decision and action taken in managing BLT-DD.

Previous research analyzed the transparency of BLT-DD management based on the principle of openness, which allows citizens to know and obtain the widest possible access to data about village finances. Meanwhile, it is said to be accountable if there is accountability by the party given trust, namely the village apparatus by the community/individuals, which in turn is to achieve the predetermined goals. The results showed that the form of government transparency towards the village community regarding BLT-DD Covid-19 is that the village government explains to the village community about budget changes or fund transfers so that there is no misunderstanding between the government and the village community. (Asmar, et al., 2021).

RESEARCH METHODS

The research method used is systematic literature review SLR which is defined as the process of identifying, assessing, and interpreting all available research evidence with the aim of providing answers to specific research statements (Kitchenham et al., 2009). The stages used through SLR follow the stages carried out by (Alvianto et al., 2021) which include problem

formulation, literature search, selection of literature search results, analysis of literature search results and understanding the results of the literature illustrated in the following figure:

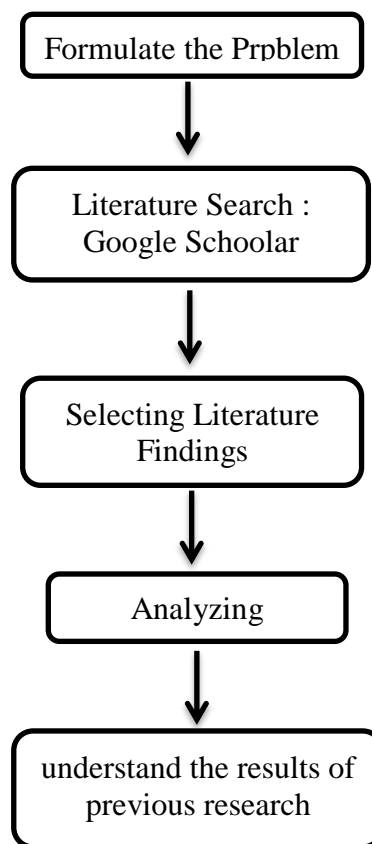


Figure 1. Systematic Literature Review Stages

Formulate the Problem

The ultimate goal of this article is to determine the accountability and transparency of the management of Village Fund Cash Assistance (BLT-DD). To achieve this goal, it is important to carry out the initial stage of SLR, namely formulating the problem by formulating a research question (Research Question). The research question (RQ) of this study is: "Has the management of Village Fund Cash Assistance (BLT-DD) implemented transparently and accountably?"

Literature Search

This research focuses on the scope of village governance in Indonesia, so the literature search was sourced from national journals indexed in Google Scholar database with the website <https://scholar.google.com/>. The literature was searched based on keywords from journals published since 2020-2023 (the last 3 years). The keyword selection was based on the title consisting of keywords, namely "Transparansi dan Akuntabilitas Pengelolaan BLT-DD". The amount of literature obtained before elimination can be seen in table 1:

Tabel 1. Results of Literature Search

Keyword	Google Scholar
Transparansi dan Akuntabilitas Pengelolaan BLT-DD	215

Selecting Literature

At this stage, the selection of literature search results based on predetermined criteria is carried out, namely selection according to the publication year 2020-2023 and the focus of research on village government. From the initial search results, 215 were minimized due to limitations in obtaining data such as literature that could not be accessed, was not relevant to the research topic, the form of literature was not a published article and the research results were not based on empirical data. So that the results of the literature search obtained for reference in this study were found to be 12 literatures that were truly appropriate and relevant and able to provide capable data that supported this research.

Analyzing The Literature

At this stage, the 12 articles that had been previously selected were analyzed. The analysis was carried out by evaluating and deepening various research results relevant to the Transparency and Accountability of BLT-DD Management during the Covid-19 Pandemic.

Understanding the Research Results

The following stage is the last stage which can be said to cover all the previous stages. In this stage, the results and discussion of the review of the Transparency and Accountability of BLT-DD Management during the Covid-19 Pandemic can be compiled.

RESULT AND DISCUSSION

A total of 12 articles that have been selected will be used as the main reference. in table 2 will be presented the results of several previous studies on Transparency and Accountability of Village Fund Cash Assistance Management during the Covid-19 Pandemic.

Tabel 2 : Results of Previous Research

NO	Author (Year)	Title	Research Methods	Result
1.	Tioma Roniuli Hariandja and Nanang Tri Budiman (2020)	Transparency in the Implementation of Village Fund Cash Assistance (Blt)	Qualitative Descriptive	In the implementation of public information disclosure, the elements of publication and participation in the implementation of BLT-DD in Bangsalsari Village already reflect transparency in the management of BLT-DD.
2.	Heri Sutanto and Pancawati Hardiningsih (2021)	Accountability of BLT-Dana Desa Management during the Covid-19 Pandemic.	Quantitative	This study found that accessibility has a positive effect on accountability. This indicates that the village government has presented accountability reports to the community properly. The village government also continues

				to facilitate easy access to community members regarding the implementation and allocation of BLT-Dana Desa channeled by the central government.
3.	Lini Atmalinda Asmar, Faridah, and Thanwain (2021)	Analysis of Transparency and Accountability in Handling Direct Cash Assistance (Blt) during the Covid-19 Period (Case Study of Mattampawalie Village, Bone Regency)	Qualitative Descriptive	BLT-DD management has been implemented transparently. The village government openly provides information to the community directly regarding the management of funds. The government also continues to strive to apply the principle of accountability during the Covid-19 distribution process, this must be done well to carry out the existing regulations.
4.	Nurhatifa, Muhammad Rohady Ramadhan, and Muhammad Rais Rahmat (2021)	Accountability and Transparency in the Management of Village Funds in Lagading Village during the Covid 19 Pandemic Period.	Quantitative	The transparency of Village Fund management is stated to be not good, this is stated in the results of the questionnaire which explained that 40 out of 80 respondents gave "not good" answers to the indicator of providing open and trustworthy financial information to the village people. The accountability of village fund management is also stated to be "not good", this is based on the results of answers from respondents who describe the readiness of Village Fund managers to assume responsibility for what is allocated to them in Lagading Village is included in the Doubtful

				Category, as evidenced by the proportion of 52 percent.
5.	Riska Firdaus (2022)	Transparency of the Direct Cash Transfer Program during the Covid19 Pandemic in Waetuo Village, West Malangke District, North Luwu Regency	Qualitative Descriptive	Transparency of the Direct Cash Assistance Program during the Covid-19 Pandemic has been running well, this is based on the performance of the village government which has carried out policy publication by delivering directly to the village community.
6.	Tati wulandari, Muhammad Ahyaruddin, and R Septian Armel (2020)	Transparency of Village Fund Cash Assistance Distribution for the Poor Affected by Covid-19 (Case Study of Nagari Lubuk Basung, Lubuk Basung District, Agam Regency)	Qualitative Descriptive	The results showed that the transparency of the distribution of Village Fund Direct Cash Assistance in Nagari Lubuk Basung was transparent and effective. The distribution of BLT-DD is very beneficial for the community because it is able to meet their needs during the pandemic.
7.	Nimrah Rahmayanti Yusuf, Rahmat Hidayat, and Isra Djabbar (2022)	The Village's Ability to Accountably Manage Village Fund Cash Assistance (BLT-DD)	Qualitative Descriptive	Accountability in this study includes three aspects of transparency, community participation and the competence of village apparatus human resources. The transparency of BLT-DD management was declared good by providing access to information related to BLT-DD to the village community, as well as the aspect of community participation. However, the aspect of human resource

				competence of the village apparatus cannot be declared good, so that the overall management of BLT-Dana Desa is not maximally accountable.
8.	Nispa Sari, Rifqa Ayu Dasila, Altri Wahida (2022)	The Effect of Village Financial Transparency on the Management of BLT-DD	Quantitative	The transparency of BLT-DD management has been classified as good because the community has been able to fulfill their desire to know village financial data, which is also reinforced by the fact that the Village Apparatus is open to information to the community involved regarding the planning, preparation and implementation of the BLT-Dana Desa distribution budget for Covid-19 disaster assistance.
9.	Lilik Ambarwati and Lukia Zuraida (2022)	Village Fund Management During the Covid-19 Pandemic Tirtosari Village, Kretek District, Bantul Regency	Qualitative Descriptive	The management of village funds is carried out in a transparent, accountable manner and involves community participation. This is done with the aim of managing village funds in accordance with the initial goal of community welfare.
10.	Ajeng Savira Meidina, Elva Nuraina, and Elly Astuti (2022)	Village Fund Accountability in the Perspective of Permendesa PDTT Number 6 of 2020.	Qualitative With Exploratory Approach	BLT-DD management has been accountable by implementing Permendesa PDTT Number 6 of 2020. This is evidenced by the government's readiness to adjust budget allocations in accordance with changes in applicable regulations.
11.	Agus Wahid	Analysis of	Quantitative	The transparency and

	Suyoto and Rani Oktafia (2023)	Accountability and Transparency for the Management of BLT-DD 40% during the Pandemic in Sedayulawas Village.		accountability of BLT-DD management in Sedayulawas village is good but not yet optimal, because the community can easily get the information they want but there is still some information missing.
12.	Defiana Safitri and Retnosari (2023)	Accountability and Transparency of Village Fund Management During the Covid 19 Pandemic	Qualitative Descriptive	The management of the Village Fund during the Covid-19 pandemic in Gunungpiring Village is well managed, this is evident from the stages of planning, implementation, administration, and reporting of village fund accountability that have applied the principles of transparency and accountability.

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Based on the table above, 4 of the 12 articles have titles that focus on transparency and 5 of them discuss transparency and accountability, so it can be concluded that the discussion of transparency consists of 9 reference articles. The majority stated that the management of Village Fund Cash Assistance had been carried out transparently. Research conducted by Triandja and Budiman (2020) formulated 3 elements to see the effectiveness of BLT-DD management, namely the elements of publication, participation and reporting. The elements of publication and participation illustrate that BLT-DD management has fulfilled the principle of transparency. This is evident from the village government's publication to the community through invitation letters in order to obtain actual data. Then the publication element shows that the community was given the freedom to participate and gain access to BLT-DD and provide criticism and suggestions.

Transparency is a very important aspect in the management of public funds for the community. This is because transparency also means disclosure of information related to the management of public resources to the public and stakeholders in order to prevent misuse of public funds (Firdaus, 2022). Village governments that explain openly to the village community about budget changes or fund transfers aim to avoid misunderstandings between the government and the village community (Asmar et al., 2021). In addition, transparency can also help the decision-making process by allowing the community to access information about BLT-DD management and be involved in the process so that it will reduce the level of uncertainty in the decision-making process (Sari et al., 2022). Based on the article discussing

the transparency of BLT-DD management, it is stated that transparency in BLT-DD management has been carried out well in accordance with the principles of transparency. In line with the results of research from wulandari, et al (2022) which shows that the transparency of BLT-DD distribution in Nagari Lubuk Basung village is transparent and effective. The distribution of BLT-DD is very beneficial for the community because it is able to meet their needs during the pandemic.

However, there is one study in Lagading village by Nurhatifa, et al (2022) which found that the transparency of Village Fund management was stated to be not good, this was stated in the results of the questionnaire which explained that 40 out of 80 respondents chose "not good" on the indicator "providing open and trustworthy financial information to the village community". This indicates that the village community expressed dissatisfaction with the transparency of BLT-DD management carried out by village officials who had not transparently provided information disclosure and trust to the local community. The difference in perception of the transparency of BLT-DD management depends on the village apparatus itself in providing information disclosure to the community. Village governments that have competent village officials will definitely manage all information openly to the community.

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Based on table 2, there are 3 articles that focus primarily on the accountability of BLT-DD management. Accountability is needed as a form of accountability of the village government in managing funds. Accountability for BLT-DD management will run smoothly if a complete accountability report is presented, therefore the ability of village officials is needed and required to be able to master the preparation of good accountability reports, easily understood by the community and according to applicable standards (Sutanto and Hardianingsih, 2021). In line with this, research conducted by Yusuf, et al (2022) analyzed accountability by covering three aspects, one of which also highlighted the human resource competence of village government apparatus in the process to managing BLT-DD accountably. Meanwhile, research from Meidina, et al (2022) provided good results in the accountability of BLT-DD management, where the local government swiftly adjusted the budget allocation in accordance with changes in applicable regulations.

The management carried out by the village government is certainly not free from obstacles and shortcomings, although of the 12 articles, only a small number expressed constraints on the management of direct cash transfers. One of the studies that stated that BLT-DD management was not carried out accountably was research from Nurhatifa, et al (2022) which found that the accountability of village fund management in Lagading village was stated to be not good, this was based on the results of answers from respondents who described the readiness of the Village Fund manager to assume responsibility for what was allocated to him in Lagading Village included in the "Doubtful" category, as evidenced by the proportion of 52 percent. Not only that, research conducted by Suyoto and Oktavia (2023) found that the transparency of BLT-DD management was classified as good because the community could easily obtain information but there was still some information missing.

Research by Yusuf, et al (2022) states that the Human Resources competency aspect of the village apparatus cannot be declared good, so that the overall management of BLT-Dana Desa is not maximally accountable. Therefore, the village government needs to maximize its HR competence. Because in presenting accountable accountability reports, qualified human resources are needed to master the preparation of accountability reports. Not only that, it is also necessary for human resources to have high moral values in order to truly present reports that are in accordance with existing data. In general, the obstacles to the implementation of transparency and management of BLT-DD were caused by the poor quality of human resources.

CONCLUSION

Based on the results of research using the SLR method conducted on 12 articles published from 2020-2023, it can be concluded that:

1. Transparency in the management of BLT-DD in various villages in Indonesia in the 12 reference articles the majority stated that it was good, this can be seen from how the village government provided information disclosure to the community and provided freedom to know all the processes of implementing BLT-DD distribution.
2. Accountability in the management of BLT-DD can be concluded in three categories, the first is not good, this is due to the lack of quality of village apparatus who are able to compile accountability reports related to the distribution of public funds, some studies also state that it is already in the good category. And some research results state that the accountability of BLT-DD management is still in the category of trying to continue to try to apply the principle of accountability in order to create an accountable presentation of accountability reports.

From the results of this study, the author suggests that the village government improve the quality of human resources of its village apparatus, because the main obstacle in presenting transparent and accountable BLT-DD management lies in the ability of village government officials to manage these public funds. The researcher also hopes that future research will be able to expand and increase the literature so that it can describe how BLT-DD is managed in Indonesia.

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