



*TRANSPARENCY AND EFFECTIVENESS IN  
MANAGING THE DIRECT CASH ASSISTANCE FOR  
VILLAGE FUNDS (BLTDD) IN THE VILLAGE OF  
BUNGINGKELA, SUBDISTRICT OF BUNGKU SELATAN,  
MOROWALI REGENCY*

TRANSPARANSI DAN EFEKTIVITAS PENGELOLAAN  
BANTUAN LANGSUNG TUNAI DANA DESA (BLTDD) DI  
DESA BUNGINGKELA KECAMATAN BUNGKU  
SELATAN KABUPATEN MOROWALI

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INFO ARTIKEL

ABSTRACT

*Histori Artikel:*

Tanggal Masuk 4 September  
2023

Revisi Diterima 5 September  
2023

Tanggal Diterima 11 September  
2023

Tersedia Online 30 September  
2023

**Keywords:** *Transparency,  
Effectiveness, BLTDD*

*This study aims to investigate and analyze the transparency and effectiveness of the Direct Cash Assistance for Village Funds (BLTDD). The variables in this research consist of transparency and effectiveness. Data collection techniques in this study involve interviews and documentation. The informants in this research include the village head, village secretary, village treasurer, village consultative board (BPD) chairperson, and BLTDD recipients. The data analysis used in this study is a qualitative descriptive analysis. The results of this research indicate that transparency in the management of BLTDD in Bungingkela Village, Bungku Selatan Subdistrict, and Morowali Regency has not fully adhered to transparency principles. This is evidenced by the indicators of document availability and accessibility, as the Bungingkela Village government has not disseminated the list of potential BLTDD recipients. The effectiveness of BLTDD management in Bungingkela*

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*Village, Bungku Selatan Subdistrict, and Morowali Regency, assessed based on program comprehension, targeting accuracy, timeliness, goal achievement, and tangible changes, can be concluded to have been effectively implemented.*

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**Kata Kunci: Transparansi, Efektivitas, BLTDD**

**A B S T R A K**

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Penelitian ini bertujuan untuk mengetahui serta menganalisis transparansi dan efektivitas Bantuan Langsung Tunai Dana Desa. Variabel dalam penelitian ini terdiri dari Transparansi dan Efektivitas. Teknik pengumpulan data dalam penelitian ini melalui wawancara dan dokumentasi. Informan dalam penelitian ini yaitu Kepala Desa, Sekretaris Desa, Bendahara Desa, Ketua BPD dan Penerima BLTDD. Analisis data yang digunakan adalah deskriptif kualitatif. Hasil penelitian ini menunjukkan bahwa transparansi dalam pengelolaan BLTDD di Desa Bungingkela Kecamatan Bungku Selatan Kabupaten Morowali belum sepenuhnya menerapkan asas transparansi. Hal ini di tunjukkan dengan melihat indikator kesediaan dan aksesibilitas dokumen, Pemerintah Desa Bungingkela tidak menyebarkan daftar calon penerima BLTDD. Efektivitas pengelolaan BLTDD di Desa Bungingkela Kecamatan Bungku Selatan Kabupaten Morowali dengan melihat indikator yang digunakan yaitu pemahaman program, tepat sasaran, tepat waktu, tercapainya tujuan, dan perubahan nyata dapat disimpulkan telah berjalan dengan efektif.

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Berkala Akuntansi dan Keuangan Indonesia p-ISSN: 2459-9581; e-ISSN 2460-4496

DOI: 10.20473/baki.v8i2.49497

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## 1. Introduction

In Indonesia, various forms of social assistance are provided to economically disadvantaged communities, and one such form provided by the government is direct cash assistance, which is disbursed as cash to the bank accounts of eligible recipients. Direct Cash Assistance (BLT) is a government-programmed provision aimed at improving the well-being of its citizens (Rahmona et al., 2016). This program was initially introduced by the government during a period of global crude oil price increases to aid impoverished communities (Buchari & Priansa, 2016).

The issuance of Government Regulation in Lieu of Law Number 1 of 2020 regarding State Fiscal Policy and Financial System Stability Concerning the Coronavirus Disease (COVID-19) Pandemic and/or Threats to the People's Welfare and Law Number 2 of 2020 concerning Economic Stability and/or Financial System provides a new approach to minimize the economic impact of the COVID-19 pandemic on rural economies. Law Number 2 of 2020 serves as the basis for implementing the refocusing and reallocation of government budgets. This reallocation, which may involve the removal of certain activities, is intended for unpredictable situations that require swift action, such as the COVID-19 pandemic.

The village fund budget for the year 2020 was set at IDR 71.19 trillion. A portion of the village funds, ranging from 20% to 35%, was allocated for BLTDD. BLTDD can be implemented when the target beneficiaries are impoverished households. Given that most national social support programs refer to household-level beneficiaries, such as family hope programs, non-cash food assistance, and temporary direct cash assistance, this new social safety net targets 11 million households with a total budget of IDR 22.4 trillion, starting from the total village fund allocation of IDR 71.19 trillion in 2020 (Maun, 2020).

The allocated funds for each village vary within the range of 25% to 35%, depending on the amount of village funds received each year by the respective villages. Ministerial Regulation Number 11 on the Priority Use of Village Funds in 2020, published on April 14, 2020, amending Ministerial Regulation No. 11 of 2019, outlines the criteria for distributing aid to families who have lost their livelihoods or jobs, are not receiving social assistance, or have vulnerable members with chronic illnesses. Direct cash assistance for village funds is a policy initiated by the Minister of Villages. Initially, village funds were allocated for village infrastructure development, but due to the COVID-19 pandemic, they were redirected to assist COVID-19 victims. The distribution policy of BLTDD serves as a manifestation of government concern and is expected to benefit COVID-19 victims, especially in rural areas. The Minister of Villages' policy prioritizes the use of village funds for COVID-19 response. The government implements BLTDD distribution as a means to enhance the economic recovery of rural communities. In managing village finances, transparency is essential to ensuring that BLTDD disbursements are always open to the public.

Transparency is a system of openness that allows the public to have comprehensive access to information regarding village finances (Hasbudin et al., 2015) dan (Hasnita, Akib, et al., 2019). The application of transparency principles can be accomplished by village governments by obligating them to provide information to the entire community about planned programs. In addition to the application of transparency principles, the principle of accountability must also be upheld.

Effectiveness, or "successful use," refers to the provision of services that truly meet the needs and objectives of an organization (Sarwoto, 1990: 126). The value of effectiveness is always related to the expected and actual outcomes, and thus, village governance can be considered effective when it successfully realizes financial transparency. Effectiveness involves efficiency, suitability in the activities of those performing their duties, and the achievement of goals. Effectiveness fundamentally indicates the level of goal attainment and is often associated with the concept of efficiency, although there is a distinction between the two.

## Research Objectives:

Based on the above-mentioned problem statement, the objectives of this research are to investigate and analyze the transparency and effectiveness of BLTDD management in Bungingkela Village, Bungku Selatan Subdistrict, and Morowali Regency.

## 2. Literature Review

### 2.1 Empirical Review

Several previous studies relevant to this research are as follows:

1. Riska Firdaus (2022) conducted a study titled "Transparency of Direct Cash Assistance Program During the COVID-19 Pandemic in Waetuo Village, West Malangke Subdistrict, North Luwu Regency." The research employed a qualitative research method. The findings of this study indicated that transparency in the Direct Cash Assistance program during the COVID-19 pandemic in Waetuo Village, West Malangke Subdistrict, and North Luwu Regency was well implemented. This was evident through the village government's proactive dissemination of policies to the community through various means, including direct communication and information boards. The information provided by the village government was comprehensive, including details on budget sources, recipient quotas, and the amount of money received. Moreover, the village government was responsive to and addressed complaints from the community regarding the BLT village fund program. Relevant authorities visiting the area praised the implementation of the BLT Village Fund program in Waetuo Village for its alignment with prescribed guidelines. However, the fifth indicator, "people's podium" (a platform for public feedback), was never used because there were no significant complaints from the residents of Waetuo Village, West Malangke Subdistrict, and North Luwu Regency. The commonality with this study is that both studies used the variables of transparency and employed qualitative descriptive research methods. The difference lies in the research location.
2. Marsel Mendome, Femmy Tulusan, and Rully Mambo (2021) conducted a study titled "Effectiveness of Direct Cash Assistance for Village Funds for Poor Communities Affected by COVID-19 in Bambang Village, Gemeh Subdistrict, Talaud Islands Regency." The research used a qualitative research method. The results of the study showed that in terms of timeliness, the punctuality of disbursement depended on the accuracy of data collection, which was the responsibility of the village government task force. The task force executed their duties promptly, ensuring that the

disbursement of the BLT village fund from Phase I to Phase IV proceeded smoothly. Regarding the accuracy of beneficiary selection, it was concluded that the village government had adhered to the applicable regulations, addressing allegations of nepotism in selecting BLT Village Fund recipients. These allegations were firmly refuted by the village government and were supported by secondary data collected in the field. Additionally, perceptions among the impoverished recipients of the aid varied. The commonality in this study is that both studies used the variable of effectiveness and employed qualitative research methods. The difference lies in the research location.

3. Rohedi Mutiara Dewi Wulandari (2021) conducted a study titled "Effectiveness of Direct Cash Assistance for Village Funds for Poor Communities Affected by COVID-19 in Karangduwur Village." The research used a qualitative research method. The study's findings demonstrated that effectiveness, particularly in terms of timeliness, was evident in Karangduwur Village, as the disbursement process adhered to the established mechanisms and timelines. Regarding beneficiary selection, although there were minor instances of nepotism, the overall process followed the prescribed procedures. In terms of targeting accuracy, the distribution of BLTDD in Karangduwur Village, Petahanan Subdistrict, and Kebumen Regency was deemed appropriate and aligned with the program's objectives. The commonality in this study is that both studies used the variable of effectiveness and employed qualitative research methods. The difference lies in the research location.
4. Ade Nurfianti (2021) conducted a study titled "Transparency in the Management of COVID-19 Direct Cash Assistance (BLT) in Patani Village, Takalar Regency." The research employed a qualitative research method. The study's findings indicated that transparency in disbursing village funds, particularly BLT, in Patani Village had resulted in transparency and openness. Transparency fosters mutual trust between the government and the community through the provision of accurate and adequate information. Concerning the disbursement of BLTDD in Patani Village, the study found that the village office provided comprehensive information regarding the program. Factors supporting the BLTDD disbursement in the Patani Village Office included government regulations and the completeness of recipient documentation. Any issues related to documentation were promptly addressed by the village government, ensuring that the overall disbursement of BLTDD proceeded smoothly.

The commonality in this study is that both studies used variable transparency and employed qualitative descriptive research methods. The difference lies in the research location.

## 2.2 *Direct Cash Assistance for Village Funds:*

The Direct Cash Assistance for Village Funds program is a government policy designed for specific purposes and objectives. This program serves as a manifestation of government action, encapsulates certain values, and is aimed at addressing public issues through the utilization of available resources. The public issue in question is poverty, which, in general terms, occurs when communities face constraints in terms of access to production factors, opportunities for entrepreneurship, education, and basic living facilities. (Hasnita, Kusalendra Siharis, et al., 2019)

## 2.3 *Transparency in BLTDD*

Transparency in BLTDD refers to an organization's openness in providing information related to the management of public resources to stakeholders (Mahmudi, 2011: 17–18). Furthermore, Hasbudi et al. (2015) state that transparency is the principle of openness that allows the community to have comprehensive access to information about village finances.

## 2.4 *Effectiveness in BLTDD*

According to Beni (2016: 69), "Effectiveness is the relationship between output and goals, or it can also be defined as a measure of how far the level of output, policy, and procedures of an organization match its goals." According to Mardiasmo (2017: 134) and (Hasnita, 2021) "Effectiveness is a measure of whether an organization has successfully achieved its goals." Based on the above definitions, it can be concluded that effectiveness is a measure showing how well a cooperative's activities produce the expected results and benefits.

# 3. **Research Methodology**

## 3.1 *Research Design*

This study employs a descriptive research design with a qualitative approach. Qualitative research is used to describe events, behaviors of individuals, or specific conditions in a detailed narrative form. The study focuses on the government of

Bungingkela Village, Morowali Regency. The research findings describe the management of BLTDD, examining its effectiveness and transparency.

### 3.2 *Research Object*

The research object consists of transparency and effectiveness, where transparency is measured using indicators such as document availability and accessibility, clarity and completeness of information, process transparency, and regulatory frameworks ensuring transparency. Meanwhile, effectiveness is measured using indicators such as program comprehension, target accuracy, timeliness, goal achievement, and tangible changes.

### 3.3 *Research Instruments*

Instruments are tools used by researchers to collect data. The research instruments in this study include the researcher themselves, a mobile phone camera, and an interview guide. Interviews were conducted with the village head, village treasurer, village secretary, BPD (Village Consultative Body) chairperson, and recipients of the Direct Cash Assistance for Village Funds (BLTDD).

### 3.4 *Types and Sources of Data*

The data used in this research comprises both qualitative and quantitative data. Qualitative research involves interviews with research informants to obtain descriptive information or explanations in the form of written narratives about the transparency and effectiveness of BLTDD management in Bungingkela Village, Bungku Selatan Subdistrict, and Morowali Regency. Quantitative data used in this research includes information about BLTDD recipients and allocations in the village.

### 3.5 *The data sources for this research are as follows*

1. Primary data: primary data are obtained directly from informants desired by the researcher, either through data collection in the field or interviews with key informants. The primary data needed for this research includes the responses of the village government and the community obtained through interviews regarding the management of BLTDD in 2022.
2. Secondary Data: Secondary data are data that are readily available and indirectly obtained by the researcher, including literature and information

related to the research object. In this study, secondary data encompass general information about the research location, including its geographical conditions, official documents related to village funds, and supporting documents such as lists of BLTDD recipients and financial reports on BLTDD management.

### 3.6 *Data Collection Techniques*

The data collection techniques employed in this research are as follows:

#### 1. Interviews:

Interviews are used to obtain valid and accurate data and information from informants who are considered reliable sources of information. Informants selected for this study are those directly involved in and knowledgeable about village fund management, including the village head, village secretary, village treasurer, BPD chairperson, and community members. The focus of the interviews is on the effectiveness and transparency of the management of direct cash assistance for village funds in Bungingkela Village, Bungku Selatan Subdistrict.

#### 2. Documentation:

Documentation involves collecting, analyzing, and managing data that results in documents containing information related to the management of direct cash assistance for village funds.

### 3.7 *Data Analysis Techniques*

The data analysis technique employed in this study is qualitative descriptive analysis, with the following steps: data reduction, data presentation, and drawing conclusions.

## **4. Results and Discussion**

### 4.1 *Background Description of the Research*

Bungingkela Village is one of the villages in the Bungku Selatan Subdistrict of Morowali Regency. Bungingkela Village is located on Paku Island. According to local elders, the island was originally named Pulau Bungingkela because it was first inhabited by migrants who became the island's residents. The name "Bungingkela" is derived from two words: "Bungin," which means cuttlefish or octopus, and "Kela," which means tubers. Another significant aspect of Bungingkela Village is its role as a central hub for



land transportation, connecting the villages on the island to the subdistrict capital, Kaleroang.

Bungingkela Village is led by the village head, Mr. Badrus Umar, who has served for three terms (15 years). As of 2022, the population of Bungingkela Village, according to the Village Development Index, is 655 people, distributed among five hamlets.

## 4.2 Description of Data Analysis Results

### 4.2.1 Analysis of BLTDD Management Transparency

#### 1) Availability and Accessibility of Documents

The availability and accessibility of documents refer to the ease with which the people of Bungingkela Village can access information regarding the completeness of BLTDD recipient files. The village has conducted a data collection process to determine eligible beneficiaries. After completing discussions, the list of BLTDD recipients approved by the village head is disseminated. However, the list is not posted on the village information board or village information system. Instead, the list is conveyed through invitation letters sent to each hamlet head. These invitations are delivered by the hamlet heads to the respective BLTDD recipients. The Village Secretary stated:

*"We do not announce it directly on the information board. Instead, we inform the recipients one day before the BLTDD distribution through the hamlet heads. Each hamlet head is responsible for inviting the BLTDD recipients to collect their assistance at the village office. If a recipient cannot come, the hamlet head will visit their home to deliver the assistance."* (Interview with Village Head)

#### 2) Clarity and Completeness of Information

Clear and comprehensible information involves public awareness of financial details related to BLTDD and the availability of Budget Realization Reports (Laporan Realisasi Anggaran, LRA) on BLTDD management conducted by the Bungingkela Village government. During an interview with the Village Head, he stated:

*"In reporting the BLTDD program, we collaborate with the village apparatus of Bungingkela. In our BLTDD reporting, we prepare the Budget Realization Report (LRA), in which we specify the number of prospective BLTDD recipients and the allocation of village funds for the program."* (Interview with Village Head)

#### 3) Process Transparency

Process transparency is a crucial part of development implementation, where transparency involves the government's openness in providing information related to

BLTDD management activities to the public. Transparency positively impacts the governance process, ensuring effective and efficient accountability for every policy. During an interview with the Village Secretary, he explained:

*"In validating the data, we hold a consensus meeting to establish the Village Head's Regulation (Peraturan Kepala Desa, PERKADES) concerning the list of beneficiaries of Direct Cash Assistance for Village Funds (BLTDD). Those involved in the consensus meeting include the village government, the Village Consultative Body (Badan Permusyawaratan Desa, BPD), community leaders, and youth leaders from village institutions." (Interview with Village Secretary)*

#### 4) Regulatory Framework

To establish a healthy village government, adherence to existing regulations is essential to maintain good relations between the village community and the village government. In the management of BLTDD in Bungingkela Village, the program follows the 2022 Regency Regulation of Morowali regarding BLTDD. During an interview with the Village Treasurer, he mentioned:

*"In the BLTDD program, the Bungingkela Village government follows the 2022 Regency Regulation of Morowali, which sets the BLTDD rates between 10% and 25%, depending on the amount of Village Fund received by the respective village. Bungingkela Village received a total of Rp800.000.000 in Village Funds, allocating 25% of that amount to the BLTDD program." (Interview with Village Treasurer)*

#### 4.2.2 Analysis of BLTDD Management Effectiveness

##### 1) Program Comprehension

Program Comprehension Program Comprehension refers to how well the village government and the community understand the BLTDD program in Bungingkela Village, Bungku Selatan Subdistrict. It also evaluates whether the village government comprehends its roles and responsibilities in serving the community and aligns with their respective duties and functions to achieve the intended goals of the BLTDD program. To confirm this, an interview was conducted with the Village Head, who explained:

*"Beforehand, as the Village Government, we received training at the regency level, which discussed various priorities for the use of Village Funds, including allocating funds for the BLTDD program. After attending the regency-level training, the Bungingkela Village Government conducted public awareness campaigns regarding the BLTDD program." (Interview with Village Head)*

## 2) Target Accuracy

Target accuracy is assessed through the knowledge provided by the Village Government regarding comprehension and accuracy in relation to the program. The BLTDD program's target should align with the 2022 Regency Regulation of Morowali, which measures the program's alignment with the Beneficiary Family (Keluarga Penerima Manfaat, KPM) criteria. The KPM criteria include families that have lost their livelihood or employment, are not registered recipients of the Family Hope Program (Program Keluarga Harapan, PKH), non-cash food assistance (Bantuan Pangan Non Tunai, BPNT), and pre-employment cards, as well as those with family members vulnerable to chronic illness. To confirm this, an interview was conducted with the Village Secretary, who stated:

*"At the outset, each hamlet head conducted a re-evaluation in their respective hamlets, including surveys of each household, to verify if they had received assistance from Bungingkela Village other than the BLTDD program."*  
(Interview with Village Secretary)

## 3) Timeliness

Timeliness is assessed based on the schedule and amount of BLTDD disbursements outlined in the 2022 Regency Regulation of Morowali. The BLTDD distribution in Bungingkela Village takes place quarterly in the last quarter of the year and is disbursed in four stages: Stage I (January–March), Stage II (April–June), Stage III (July–September), and Stage IV (October–December). Each household receives Rp 900.000 per quarter. To confirm this, an interview was conducted with the Village Treasurer, who mentioned:

*"In Bungingkela Village, the BLTDD disbursement is carried out in the last quarter, with distribution in four stages. Each household receives Rp900.000 per quarter."* (Interview with Village Treasurer)

## 4) Achievement of Objectives

The achievement of objectives is measured by the extent to which the management of BLTDD has achieved its goals through program training and other activities. This aspect is assessed through the achievement of activity objectives. The primary goal of BLTDD is to reduce the burden on the community affected by the COVID-19 pandemic, which led to job losses in the short term, and to break the cycle of intergenerational poverty in the long term. To understand the objectives of BLTDD in Bungingkela Village, an interview was conducted with the village head, who stated:

*"The objective of BLTDD is to assist less fortunate families who have lost their livelihoods. Additionally, BLTDD helps families meet their economic needs."*  
(Interview with Village Head)

## 5) Tangible Changes

Tangible changes are measured by the extent to which the program has had a noticeable impact on the local community. The indicator for measuring the effectiveness of the BLTDD program is observed in terms of tangible changes, which reflect positive changes in the lives of Bungingkela Village residents before and after receiving the program. To confirm this, interviews were conducted with the village treasurer and BLTDD recipients. The Village Treasurer stated:

*"With the BLTDD program, we hope to bring about positive changes in the lives of Bungingkela Village residents, helping them meet their economic needs."* (Interview with Village Treasurer)

A BLTDD recipient from Bungingkela Village mentioned:

*"I am grateful for the BLTDD program provided by the village government; it has been quite helpful and has eased the economic burden on my family."*  
(Interview with BLTDD recipient from Bungingkela Village)

## 4.3 Discussion

### 4.3.1 Transparency in BLTDD Management

Transparency is an action taken by the government to provide ease of access to information for the public. Therefore, transparency can build trust among the public by ensuring adequate access to accurate and factual information.

The first indicator is the availability and accessibility of documents. In the distribution of BLTDD in Bungingkela Village, the village government has conducted discussions to assist in the validation of data related to the selection of BLTDD recipients, involving community representatives such as community leaders and youth leaders. However, in Bungingkela Village, the list of BLTDD recipients that has been approved by the village head is not disseminated to the public through village information boards or the village information system. Instead, the list of recipient names is conveyed through invitations. These invitations are given to hamlet heads, who then provide them to BLTDD recipients one day before the distribution of assistance. In an ideal data validation and BLTDD recipient selection mechanism, the list of potential BLTDD recipients should be publicly disclosed. The publication of the list of potential BLTDD recipients in easily accessible public places would facilitate the public's

awareness of the transparency of the processes conducted by the Bungingkela Village government regarding BLTDD management. This is intended to ensure that the public is informed of the process in an open and transparent manner.

Based on the results of the data analysis, it can be observed that clarity and completeness of information in BLTDD management in Bungingkela Village involve collaboration between the village government and various village officials in the reporting of the BLTDD program. The village government also informs the community about who is eligible for the assistance. To convey this information to the community, hamlet heads are designated to inform BLTDD recipients through invitations.

Based on the data analysis results, it can be observed that in the validation process of the data, the village head assigns each hamlet head to conduct data collection among the eligible recipients. The village head then facilitates the village consultative body (Badan Permusyawaratan Desa, BPD) to conduct a special village consensus meeting by inviting community representatives and other relevant parties to assist in the verification and validation of data related to the selection of BLTDD recipients. Following the consensus meeting, the village head and BPD sign a list of poor families who are potential BLTDD recipients. This list is then distributed during the first quarter's distribution. If there are complaints from the community regarding BLTDD recipient data, the village government, together with the BPD, facilitates a village consensus meeting to address the complaints and agree on solutions.

Based on the data analysis results, it can be observed that in the BLTDD program, the Bungingkela Village Government follows the 2022 Regency Regulation of Morowali regarding BLTDD rates, which range from 10% to 25% depending on the amount of village funds received from the respective village. Bungingkela Village received approximately Rp800,000,000 in village funds, allocating 25% of that amount to the BLTDD program. Any surplus from the BLTDD budget will be returned to the Village General Fund (Kas Umum Desa, KUD) for use in other Village Fund allocations.

#### *4.3.2 Effectiveness of BLTDD Management*

Effectiveness is the most crucial aspect of implementing the Direct Cash Assistance for Village Funds (BLTDD) program to measure whether the predetermined objectives or targets have been achieved. A program is considered effective if the pre-established objectives and targets have been successfully met without hindrances in

the implementation process. However, in the implementation of the BLTDD program, there may be strengths and weaknesses in its execution.

Based on the results of the data analysis, it can be observed that program comprehension involves the village head being assisted by other village officials and discussions at the village-level deliberation meeting (Musrembang tingkat desa) when formulating the BLTDD program. The Bungingkela Village Government has participated in county-level training and socialization on BLTDD management. After attending the county-level socialization, the Bungingkela Village Government conducted village-level socialization regarding the benefits and objectives of the BLTDD program, enabling the community to understand the program's goals. Furthermore, in the preparation of the BLTDD budget program in Bungingekela Village, village officials are included in the program discussion. Beforehand, the Bungingkela Village Government held internal meetings and subsequently discussed the program again at the village-level deliberation meeting (Musrenbang tingkat desa).

Based on the results of the data analysis, it can be observed that the accuracy of targeting BLTDD recipients involves each hamlet head conducting a re-evaluation in their respective hamlets. They conducted surveys of each household to verify if they had received assistance from the Bungingkela Village Government other than the BLTDD program. After conducting the re-evaluation, the Bungingkela Village Government held internal village consensus meetings to determine who was eligible to receive the BLTDD program.

Based on the results of the data analysis, it can be observed that timeliness in BLTDD receipt has been met. The Bungingkela Village Government distributes the assistance to the community in four stages during the last quarter of the year. The amount received is Rp900,000, and this process was completed on time.

Based on the results of the data analysis, it can be observed that the primary goal of the BLTDD program is to assist less fortunate families who have lost their livelihoods and to help them meet their economic needs. This aligns with the intended objectives of the program.

Based on the data analysis results, it can be observed that the BLTDD program has brought about tangible changes. Although the assistance provided by the Bungingkela Village Government may not lead to significant changes in the community's conditions, it has provided some help in meeting their basic needs. The

main objective of the BLTDD program is to assist the impoverished community in maintaining their basic needs and preventing a decline in their welfare due to economic difficulties. Therefore, the role of the Bungingkela Village Government in fulfilling social needs is crucial, and financial management based on the principles of accountability is essential.

## **5. Conclusion and Recommendations**

Based on the results of the discussion and analysis of the transparency and effectiveness of the management of direct cash assistance for village funds (BLTDD) in Bungingkela Village, Bungku Selatan Subdistrict, and Morowali Regency in 2022, the author concludes the following:

1. Transparency in the management of BLTDD in Bungingkela Village, Bungku Selatan Subdistrict, and Morowali Regency has not been fully implemented. This is evident from the indicator of the availability and accessibility of documents, as the Bungingkela Village Government has not disseminated the list of potential BLTDD recipients that has been approved by the Village Head to the public through village information boards or the village information system. Instead, this information is conveyed only to BLTDD recipients through invitations.
2. Effectiveness in the management of BLTDD in Bungingkela Village, Bungku Selatan Subdistrict, and Morowali Regency, as assessed through indicators such as program comprehension, accurate targeting, timeliness, achievement of objectives, and tangible changes, can be concluded to have been effective.

Based on the conclusions presented above, the author provides recommendations that can be considered by the Bungingkela Village Government in Bungku Selatan Subdistrict, Morowali Regency, in the management of the Direct Cash Assistance for Village Funds (BLTDD) in 2022. The recommendations are as follows:

1. To the Bungingkela Village Government, it is recommended that they enhance transparency in the management of the Direct Cash Assistance for Village Funds (BLTDD) by openly announcing the recipients of the BLTDD program to the public. This can be achieved by making the distribution process more transparent. This will help eliminate suspicions among community members who do not receive the assistance.

2. To the community and the Village Consultative Body (Badan Permusyawaratan Desa, BPD) of Bungingkela Village, it is recommended to increase their participation in monitoring the activities carried out by the Village Government, especially in the management of the Direct Cash Assistance for Village Funds (BLTDD). This will ensure that all community members are well informed about the use of village funds, thereby promoting transparency and accountability in the village's financial management.
3. The limitations of the research are limited beneficiary input: while interviews were conducted with program beneficiaries, their perspectives may not fully represent the diversity of experiences within the community. A more extensive survey or focus group discussion could provide a broader range of beneficiary viewpoints. Beside that, external factors include: external factors beyond the scope of this study, such as broader economic conditions or the impact of other government policies, may also influence the effectiveness of the BLTDD program. These external factors were not comprehensively explored in this research.

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