



Public Governance in Handling the COVID-19 Pandemic Based on Village Funds in Indonesia

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ABSTRACT: The COVID-19 pandemic that has hit the world and has lasted since the beginning of 2019 has not yet ended. This health problem causes a fairly high increase in mortality. In dealing with the outbreak, Indonesia has mobilized all its policy resource capabilities by focusing on cooperation between the government and the community. Public governance is a manifestation of the collaboration between policymakers and community institutions. At the village government level, the handling of COVID-19 is carried out by village officials, village institutions, community leaders, and medical and security forces. Thus, this study aims to examine the concept of public governance by paying attention to indicators of accountability, transparency, and cooperation in handling the COVID-19 pandemic. The research location was conducted in Karangrau Village, Sokaraja District, Banyumas Regency. In the analysis, this study uses an interactive qualitative method that relies on information extracted from informants from both community village officials, security forces, and medical personnel. The results of the study show that the program implementers have carried out activities well by using indicators of accountability, transparency, and cooperation. This study recommends that the accountability of policymakers be maintained, the level of transparency needs to be increased and cooperation between the community and village officials needs to be carried out intensively.

KEYWORDS: COVID-19 pandemic, Health problems, Public governance.

INTRODUCTION

Law No. 6 of 2014 concerning Villages is a milestone for rural-based development. The focus of this law is on building communities from the periphery. Before the law was enacted, the government's efforts from time to time always tried to elevate the role of the village as the main pillar of development aimed at the welfare of the village community. Various rural development programs are formulated and implemented under different names. During the New Order era, it was known as the "village building" program, then during the Soesilo Bambang Yudoyono (SBY) administration it was known as the sub-district development program (PPK) and the National Community Empowerment Program (PNPM). The strategy for implementing the "Developing Village" program is top-down, meaning that all planning and implementation is controlled by the government while the village is only the recipient of the program. Meanwhile, the KDP and PNPM program strategies for planning activities are formulated by the government, while the operationalization of development funds is distributed by community groups. So, the process is still half top down. After the enactment of Law No. 6 of 2014 concerning Villages, the government established the amount of development funds while the management was carried out by the village government and stakeholders in the village, with a button-up pattern accompanied by assistant officers from community groups.

Village funds which are autonomously managed by village officials provide flexibility in determining development priorities and the amount of funding. Here the village elites, namely village officials and local community leaders, agree to build a village that is beneficial to the community. In an era of open democracy, the role of village officials does not necessarily determine the direction of village development unilaterally but must be committed to the community because the community is the end user of the development itself. The needs of the community are accommodated and then the priority of activities is determined through village meetings so that the implementation of development will run in a sustainable manner and the results can be enjoyed together.

Village development, which was directed at community empowerment and focused on physical development, then changed direction, along with the emergence of the deadly COVID-19 outbreak that hit almost the entire world. Indonesia began to be attacked by this epidemic starting in early March 2020 and is one of the countries that has been hit by a fairly severe COVID-19 outbreak and has almost paralyzed all social and economic joints of the community. The COVID-19 outbreak or also known as



coronavirus is a large family of viruses that cause mild to moderate upper respiratory infections, such as the flu. The corona outbreak is not only detrimental in terms of health, it also has a huge impact on the economy in Indonesia. Not only because the production of goods is disrupted, but investment is also hampered. Here are some of the impacts of the COVID-19 virus in Indonesia. Some goods have become expensive and rare to find, damage the economic order, imports of goods have become hampered, Indonesian pilgrims have canceled their Umrah trips, and the visits of foreign tourists in Indonesia have decreased.

This situation forced government officials both at the center and in the regions to try to overcome it even with a very limited budget, including village officials who were instructed to use village funds that were originally used for physical development, most of which were set aside to overcome this COVID-19 pandemic outbreak. In changing the focus of using these funds, effective public governance is needed, namely an agreement and understanding between village officials and elements of village and community organizations in order to eradicate the epidemic. Handling the problem of this epidemic is not necessarily the obligation of the village officials but also the wider community who have the potential to be affected by the epidemic, therefore, the community must also understand, be made aware and also empowered in dealing with very crucial social problems.

According to Soleh (2014), there are 4 principles that must be used as a guide in development with an empowerment dimension, namely:

1. Development must be directed and directed directly to those in need.
2. The program is deliberately designed to solve problems, according to their needs
3. The main actor in the preparation and implementation of the program/project is the community itself.
4. The use of a group approach, because individually, it is difficult for the poor to solve the problems they face.

The presence of public governance in overcoming the problem of the corona pandemic is a basic concept, in which it contains elements of activities that must be carried out by both village officials, elements of village organizations and society in general. The community must play an active role in supervising all activities carried out including the use of village funds so that they are transparent and fair. In addition, the community should also comply with the agreements contained in the program both in writing and in writing. The written program is a description that becomes a mutual agreement while the unwritten program is a shared awareness of both the community and village officials that ethically human health and life are far more important than anything in the world.

The reason that public governance is important in carrying out government activities is because through good governance, the government can carry out its duties as administrative executor to ensure social justice, transparency, accountability and responsiveness. Controlling the corona outbreak is not just a routine government task but a job that requires high dedication, because this health problem has an impact on other sectors of life, including the end of human life. Thus, the purpose of the study is to test the concept of public governance by paying attention to indicators of accountability, transparency and cooperation in handling the COVID-19 pandemic.

RESEARCH METHODS

This research is located in Karangrau Village, Sokaraja District, Banyumas Regency. The targets of this research are village officials and stakeholders, and community leaders in Karangrau village. The technique of taking informants was carried out by *snowball sampling* while maintaining independence in expressing opinions. Methods of data collection with in-depth interviews, observations and document analysis. Data analysis was carried out interactively, starting from data collection, data condensation, data display, and research conclusion drawing (Miles, Huberman, & Saldana, 2018) and combined with descriptive data display.

To ensure the validity of the data obtained in this study, data triangulation was carried out, namely a technique for checking the validity of the data using something with another. This technique is used as a comparison for the same or on different informants, meaning that what is obtained from one source, can be more focused on the truth when compared to similar data obtained from other sources.

According to Patton (quoted in Moleong, 2012: 330-331), source triangulation can be achieved by: Comparing observational data with interview data. Compares what people say in public with what is said in private. Compares what people say about the research situation with what they say all the time. The data interactive model in question is as follows.

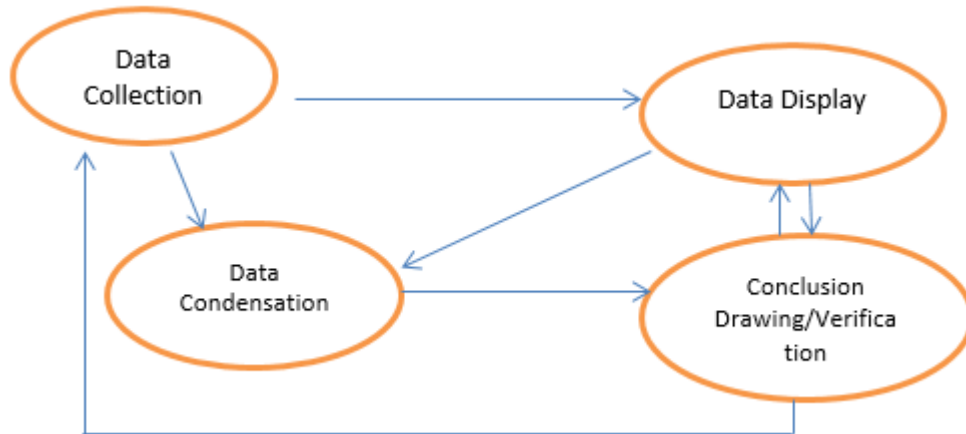


Figure 1: Interactive Model

Sources: Miles, Michel Huberman, & Saldana (2018)

The explanation of the interactive model can be explained as follows:

The first is data collection, the data that appears is in the form of words and not a series of numbers. Data were collected from observations, interviews, document digests and processed before being used through recording and editing, but qualitative analysis still uses words arranged in an expanded text.

Second, data condensation is defined as a process of selecting, focusing on simplifying, abstracting, and transforming "rough" data that appears in written notes in the field, data reduction takes place continuously throughout the project-oriented process.

The third presentation of data. Presentation as a structured collection of information that gives the possibility of drawing conclusions and actions.

Fourth, draw conclusions and verify. This activity searches for the meaning of things, notes regularities, patterns, explanations, possible configurations, causal pathways and propositions. Competent research will handle conclusions loosely, remain open and skeptical, but conclusions already provided are not clear at first but then become more detailed. Final conclusions may not emerge until the end of data collection depending on the size of the field note collection, its coding, storage and retrieval methods used such as the skill of the researcher.

RESEARCH RESULTS AND DISCUSSION

A. Location Description

Karangrau Village is one of the villages in the Sokaraja District, Banyumas Regency. Village data in 2016 states that the population of Karangrau Village is 4, 265 people consisting of 2,160 men and 2,105 women. Geographically, to the north it is bordered by Berkoh Village, to the south by Karangnanas Village, to the east by Wiradadi Village, and to the west by Berkoh Village, and is located not far (about 8 km) from the city or government center. Karangrau Village has a flat topography, the type of soil is generally latosol with volcanic and andesite rocks. The area is 189.76 hectares consisting of 45.5 hectares of swawah, 67 hectares of yard land, 45 hectares of moor land or 67.89 hectares of community plantations and other allotments covering an area of 8.92 hectares. Karangrau Village has 5 Kadus, because it is located close to urban areas, this village has developed into a residential area.

The people of Karangrau Village who work as farmers are 10 percent, laborers are 35 percent, traders are 20 percent, private employees are 28 percent private employees and 12 percent are civil servants (ASN) and the national army/police. In the context of implementing Law No. 6 of 2014 concerning Villages which mandates village communities that the village is both the object and subject of development, then through the allocation of village funds, village communities plan and implement their own development programs in their villages according to their characteristics and needs. Villages basically have 4 authorities, namely village-scale local authority, delegation authority and provincial and district governments as well as other authorities assigned by



the provincial and district governments. The purpose of this authority is to bring up positive village initiatives in order to create an independent village.

The characteristics of the informants in this study consisted of the village apparatus, the head of the Village Council (BPD), the head of the Village Community Resilience Institution (LKMD), the head of the citizens association (RW) and one of the village community leaders. The selection was carried out by *snowball sampling* with the consideration that they knew very well the collaboration process in the village fund program. The informants were then conducted in-depth interviews by going from house to house. Some of these informants are as follows:

Table 1. Characteristics of Karangrau Village informants

No	Name	Position	Livelihood _
1	Sugiyono	Head Village	Device Village
2	Riani	Data collection	Device Village
3	Irawan, SIP	Head of BPD	civil servant
4	Kusworo	Head of RT 01	Retired
5	Jupri	Inhabitant Public	Private employees
6	Kusdiarso	Head of Development	Village Official
7	Mugiro	Babinsa	Soldier
8	dr. Dawn	Head of Health Center	Doctor
9	Cut Ratna	District Covid Task Force	Nurse
10	Agile	Village Assistant	Private
11	Goeroeh	Babinkabtimnas	Police

B. Budget and Expenditure originating from the Village Fund and Village Fund Allocation

Based on secondary data from the accountability report of the Karangrau Village Government in this paper, it is compiled by sorting out funds originating from village funds and village fund allocations with funds originating from other parties. The Karangrau Village Government Budget and Expenditure originating from village funds and village fund allocations are not too large. The accounting standards follow the system established by the district government so that the records are uniform for all villages and sub-districts. There is the power to obtain pre-approval before a decision is made. This relates to the authority to regulate the behavior of bureaucrats by subjecting them to certain procedural requirements and requiring authorization before certain steps are taken. This type of accountability is traditionally associated with central government agencies/institutions that are created uniformly to ensure ease of oversight.

Notes on village budgets and expenditures originating from village funds are carried out carefully and with great care, so that according to the village officials when the audit is carried out it is considered reasonable and no errors are found.

Table 2. Karangrau Village Government Budget and Expenditure

Description	Budget	Realization	More or less
Village Original Income	Rp. 112,636,147,-	Rp 87,931,500	Rp 14,704,647
Transfer Income	Rp. 2,044,300,439	Rp. 2,048,633,531	Rp. 4,322.592
Other income	Rp. 863,786	Rp. 815.583	Rp. 48.203
Total	Rp. 2,157,800,372	Rp. 2,147,380,434	Rp. 10,419,938

Expenditure

Field of Village Administration	Rp. 637,306,905	Rp. 622,267,944	Rp. 51,036,961
Field of Village Development Implementation	Rp. 580,116,862	Rp. 553.936.640	Rp. 26,190,222
Community Development Sector	Rp. 13,675,000	Rp. 6,476,000	Rp. 7,199,000



Community Empowerment	Rp. 41,955,000	Rp. 29,529,450	Rp. 12,425,550
Unexpected Field	Rp 993,780,671	Rp. 970,700,450	Rp. 23,080,221
Shopping Amount	Rp. 2,302,834,438	Rp. 2,182,000,494	Rp. 119933.945
Surplus/Deficit	Rp. 145,034,066	Rp. 35,520,050	Rp. 109,514,016

Financing

Description	Budget	Realization	More or less
Funding Receipt	Rp. 172,064,038	Rp. 172,064,038	-
Financing Expenditure	Rp. 27,000,000		Rp. 27,000,000
Net Financing (Financing Receipts-Financing Expenditures)	Rp. 145,064,038	Rp. 172,064,038	(Rp. 27,000,000)
Current Year's Silpa (Difference in net financing with surplus)	Rp. 29,972	Rp. 136. 534.900	Rp. 136.514.016

Source: Karangrau Village Secondary Data in 2020

From these data, it can be said that the remaining budget expenditures for the current year amounted to 109,514,016, - but for government transfer revenues of Rp. 2,044,300,439, the realization is Rp. 2,048,633,531, - resulting in a deficit of Rp. 4.322,592,- If analyzed, the use of the budget from receipts is less accurate, even though it can be handled with other funds in which there is use for

Next is the use of village funds for the operationalization of Karangrau village government activities including use to support COVID-19 vaccination activities.

Table 3. Report on the Realization of the Use of Village Funds in Semester II for Fiscal Year 2021, Karangrau Village Government with a Village Fund Ceiling of Rp. 937,792,000

No	Description	Reception (Rupiah)	Expenditure (Rupiah)	Remaining Budget (Rupiah)
1	Income from Village Fund a. 1st distribution b. 2nd distribution c. 3rd distribution d. 4th distribution e. 5th distribution f. 6th distribution g. 7th distribution h. 8th distribution i. 9th distribution	Rp. 695,333,600,- Rp. 100,616.800,- Rp. 54.900.000,- Rp. 54.900.000,- Rp. 54.900.000,- Rp. 100,616.800,- Rp. 54.900.000,- Rp. 54.900.000,- Rp.164.700.000,-		
2	Expenditure a. Village Government Implementation Sector - Compilation, data collection, and updating of village profiles.		Rp. 46,217,300 Rp. 39,240,400 Rp. 2,312,500 Rp. 2,006,400 Rp. 2,658,000	



	<ul style="list-style-type: none"> -Organization/discussion of APBDes - Village Deliberation - Document Preparation (RPJMDes/RKDesa) <p>b. Field of Implementation of Village Government</p> <ul style="list-style-type: none"> -Organization of PUD etc. -Organization of <i>Posyandu</i> -Organization of Health Alert Village -Maintenance of village road infrastructure <p>c. Community Empowerment</p> <ul style="list-style-type: none"> - Women's Empowerment Training and Counseling <p>d. Disaster Management, Emergency and Mendes</p> <ul style="list-style-type: none"> - Disaster Management Activities - Emergency Handling 		<p>Rp. 148,685,500</p> <p>Rp 83.700.000</p> <p>Rp. 17,255,500</p> <p>Rp 32,689,000</p> <p>Rp. 15,041,000</p> <p>Rp. 6,684,650</p> <p>Rp. 6,684,650</p> <p>Rp.521.077.500</p> <p>Rp. 469,800,000</p> <p>Rp 51,277,500</p>	
3	<p>Financing</p> <p>Previous Year's Remaining Budget (<i>Silpa</i>)</p> <ul style="list-style-type: none"> - Village Fund <i>Silpa</i> 	<p>Rp. 15,041,350</p> <p>Rp. 15,041,350</p>		
	Amount	Rp. 710,374,950	Rp. 722,664,950	Rp. 12,290,000

Source: Karangrau Village Finance Officer as of October 2021

From the data listed in table 3 above, the activities for COVID-19 internal disaster management are Rp. 521,077,500, - or about 56 percent of the village fund budget ceiling of Rp. 937,792,000, - and as of October 2021 there is a minus budget of Rp. 12,290,000,-

C. Governance in Handling COVID-19

COVID-19 is a disease that attacks the lungs quickly and the sufferers can be fatal. In more severe cases, the infection can cause pneumonia or difficulty breathing. The COVID-19 is a new virus that belongs to the same family as *Severe Acute Respiratory Syndrome* (SARS) and several types of the common cold. This disease, caused by a novel coronavirus that was first identified in Wuhan, China, is named *coronavirus disease 2019* (COVID-19) – 'CO' is from corona, 'VI' is from virus, and 'D' is from *disease* (disease). Previously, the disease was called the '2019 novel coronavirus' or '2019-nCoV.'

This COVID-19 disease has plagued almost all over the world and its prevention is classified as very difficult. In Indonesia, the COVID-19 response has been carried out as well as possible, all facilities have been allocated and human resources, especially medical personnel, have been mobilized to overcome the problem. The experience of dealing with various kinds of policies as revealed in a virtual public discussion by the Faculty of Administrative Sciences, University of Indonesia (FIA-UI) in collaboration with the Asian Group for Public Administration (AGPA) on Thursday (9/9/21) entitled 'Public Administration Amidst and Post-Pandemic COVID-19 (*Leading to Agile and Adaptive Governance*) as part of the Policy, Governance and Administrative Reform (PGAR) research cluster.

At this event, various handling of COVID-19 issues through the eyes of public administration were discussed by speakers from several countries in Asia, namely Prof. Agus Pramusinto (Chairman of the State Civil Apparatus Commission/KASN), Prof. Rosa Minhyo Cho (Sungkyunkwan University, Korea), Prof. Dr. Alex Bello Brillante Jr. (University of



the Philippines, Philippines), and Prof. Masao Kikuchi (Meiji University, Japan). The talk show was hosted by Prof. Eko Prasajo as President of AGPA as well as Chair of the PGAR Research Cluster and Lecturer at the Faculty of Administrative Sciences (FIA UI). Prof. Alex from the Philippines explained that the government and the administration of the Philippine bureaucracy had to adjust quickly. According to him, the use of technology is important for the Philippine government to adjust various policies. "In addition, the situation of policy development that is getting faster makes the incremental process used because of limited information in policy making. The involvement of the community in dealing with the pandemic is shown by the traditional value of helping each other or what is called community pantries," said Prof. Alex. Next Prof. Masao Kikuchi from Japan describes the decentralized system implemented by the Japanese government to deal with the COVID-19 pandemic. Japan's readiness to respond to the pandemic is carried out by creating new institutions related to technology and information to respond to COVID-19. "There is a close relationship between policy makers and experts or researchers in the policy-making process during the COVID-19 period," said Prof. Masao. As with Japan's condition, Prof. Rosa Minhyo Cho described the South Korean government as focusing on a centralized system, namely the central government that took a lot of control to deal with COVID-19. "Korea can demonstrate agile adaptive governance. South Korea's success is shown by forming an autonomous agency to respond to pandemic issues and collaborating with many experts. The Korean government also uses technology bases in adjusting its bureaucracy during the pandemic. Then, the public is also involved with high access and transparency to public information about COVID-19," explained Rosa. On the other hand, Prof. Agus Pramusinto explained that the Indonesian government underwent many significant changes in public services. Technology-based government is a must in public services, because there is no other option during the COVID-19 period as much as possible.

Referring to the various experiences in dealing with the COVID-19 pandemic that were revealed, it shows that the government still needs community participation as has been done by the governments of the Philippines and South Korea. In its management, the government is required to be an expert in policy-making as did the Japanese government. Furthermore, the bureaucracy is also required to be transparent and accountable and to build autonomous agents to build neat coordination as has been done by the South Korean government. The existence of elements of participation, transparency, accountability and coordination is the elaboration of *good governance* as proposed by the World Bank.

Through the construction of governance, information related to transparency, participation, accountability and coordination. It can be described as follows:

1. Transparency: Transparency is the process of openness in conveying information or activities carried out. The hope is that external parties who are indirectly responsible can participate in providing supervision. Facilitating access to information is an important factor in creating this transparency. In accordance with its understanding, transparency is not just to explain the use of finance but other related activities including socialization, the number of patients with COVID, and the number of people vaccinated both in Karangrau Village and outside the village.

According to Kusdiarto, as the civil servant in charge of development, he said: Socialization about the dangers of Covid, vaccination, and even the distribution of basic necessities has been widely known to the public. The socialization activity was assisted by the Sokaraja Sub-district Health Center officers traveling around by car through the villages in an extensive way (not only Karangrau Village) so that the community must continue to "prokes" (health protocols) On another occasion we also toured the village to inform them of vaccinations. We also recorded the distribution of basic necessities properly so that there would be no double receipts, the goal is that the distribution of food items can be evenly distributed.

Transparency has at least three critical aspects: (1) related to the availability of information; (2) clarity of roles and responsibilities among institutions that are part of processes that require transparency; and (3) the system and capacity behind the production as well as the systematic information guarantee. These three critical aspects are interrelated, because the availability of an information system alone is not enough if there is no explanation of the roles and responsibilities of each institution involved in the various processes involved taking place, where all of that must be guaranteed based on a definite system. The roles that are carried out, especially in vaccination activities, are very clear, the duties of the medical team, the security duties of the village head and their apparatus have been well regulated. A clear and transparent role is a principle that guarantees the public's right to obtain access to correct, honest and non-discriminatory information in the implementation of the COVID-19 response. The results achieved by the COVID-19 response team include providing serious protection for the rights to individuals, groups and state secrets.



2. Participation: Participation refers to the involvement of all stakeholders in planning policies. Input from various parties in the policy-making process can help policymakers consider various issues, perspectives, and alternative options in solving a problem. The participatory process opens up opportunities for policy makers to gain new knowledge, integrate public expectations into the policy-making process, as well as anticipate social conflicts that may arise. Components that ensure access to participation include the availability of formal space through relevant forums, the existence of mechanisms to ensure public participation, an inclusive and open process, and the certainty that input from the public will be accommodated in policy formulation.

The notion of participation that refers to the concept above cannot be fully applied to vaccination activities. Vaccination activities in the villages have been determined by the vaccinator team in the sub-district. The involvement of stakeholders is the existing policy actors in the sub-district and so on that at the sub-district level must also follow the policies that are above it. The role of the village among in this activity is only as a policy successor. As for community involvement regarding vaccination, it is more spontaneous and is based on the same interest, namely the community's desire to live a healthy life. Participation is the participation of everyone in an activity which is an activity within the organization to achieve the goals they want. When we relate it to development to achieve the national development goals, namely to improve the standard of living of the people towards the realization of a just and prosperous society based on Pancasila and the 1945 Constitution. The community in its position as the subject of development is required to contribute to what is needed in development. This willingness to contribute is not born out of nowhere, but is driven by certain motivations that are achieved. In addition to the efforts made by the government in raising public awareness in development, it is the function of the government, as explained by Siagaan (2004:99). Awareness to help each other in society is very high, this can be seen during the pandemic. The success of reducing the number of recovered COVID-19 patients is not only due to the efforts of the COVID-19 response team but also due to the high participation of the community. The form of participation that has occurred has reached emotional involvement in overcoming common difficulties.

3. Accountability: Accountability is defined as a form of accountability for the regulations that have been made. This process also tests how credible a policy is not in favor of certain groups. Accountability will go through certain testing processes. It is hoped that this structured process will be able to read the loopholes for errors, such as budget irregularities or inappropriate delegation of power. The accountability mechanism also provides an opportunity for policy makers to ask for explanations and accountability if there are things that are not in accordance with the consensus in the implementation of governance in certain fields. Public accountability refers to how much the policies and activities of public organizations are subject to political officials elected by the people because it is seen from the internal size developed by the public bureaucracy or government, but also assessed from external measures such as the norms that apply in society. Although the handling of COVID-19 is part of the emergency response, it is necessary to pay attention to aspects of governance, which must remain a priority in order to increase the effectiveness of success in its implementation on the one hand and reduce negative impacts on the other. The more accountable the COVID-19 handling process, the better the expected results for the government and all parties. David Halmer and Mark Turner (Raba, 2006:115) suggest that accountability is a complex concept and has several instruments to measure it. In accordance with Law No. 5 of 2014 concerning State Civil Apparatus (ASN), the duty is to: a. implement public policies made by the Civil Service Supervisory Officer in accordance with the provisions of the legislation; b. provide professional and quality public services; and c. strengthen the unity and integrity of the Unitary State of the Republic of Indonesia. In carrying out their duties, ASN must have basic values as ASN, one of which is the value of Accountability. Control of COVID-19 is basically carried out by ASN, namely the sub-district government and its staff, so whether good or bad handling of COVID-19 is the responsibility of the ASN including the village head even though he is not an ASN

4. Coordination: Coordination is a mechanism that ensures that all stakeholders with common interests have a common view. This common view can be realized by integrating the vision and mission of each institution. Coordination is a very important factor, because coordination chaos can cause work efficiency and effectiveness to be disrupted. In the implementation of COVID-19 prevention activities, coordination is very important because it involves various agencies such as sub-district governments, health centers, security forces, village governments. In socialization activities usually come from the sub-district or district team, then *top-down* the superior agency will convey the activity plan to the village, then the village prepares everything needed.



Table 4. Data Reduction on the Implementation of Public Governance

No	Public Governance	Implementation of Pandemic Handling	
		Socialization	Vaccination
1	Transparency	Activities related to the implementation of vaccinations are carried out widely.	Information about the importance of Vaccination is known to the public
2	Participation	Structured socialization activities are carried out at the village hall followed by community leaders.	Community attendance in vaccination is very high.
3	Accountability	All socialization activities in the village are the responsibility of the Village Apparatus	The negative impact of short-term vaccinations such as puss and so on is the responsibility of the health team
4	Coordination	Coordination within the Covid task force team synergizes between officers in the village and the health, security and sub-district staff.	Coordination between stake holders in the village and elements of sub-district officers is going well.

CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion

In research on public governance in dealing with the COVID-19 pandemic based on village funds in Karangrauh Village, Sokaraja District, Banyumas Regency which focuses on indicators of transparency, accountability participation and coordination, it can be concluded as follows:

1. Transparency has been carried out by policy makers, that data on COVID-19 sufferers including the number of people who died, the number of people who have been vaccinated, and the use of village funds in COVID-19 prevention activities have been openly submitted to the public.
2. Community participation in the implementation is very supportive and enthusiastic even though there are some residents who refuse to comply with health protocols (especially wearing masks) and to be vaccinated.
3. Accountability, in handling covid-19 in the village, the village head has been fully responsible. The village head directly supervised the distribution of BLT and basic necessities to affected communities and assisted the community in vaccination activities.
4. Coordination, the handling of COVID-19 has been well coordinated between the health office, sub-district, security and village officials.

B. Recommendations

The recommendations that need to be conveyed in public governance for handling COVID-19 are as follows:

1. Transparency regarding the distribution of aid needs to be conveyed as clearly as possible so that there is no double acceptance and does not appear to be constricted to certain groups.
2. Participation, village officials should take part in good socialization so that there are no wrong views about vaccination.
3. Accountability, a form of responsibility for the civil servant, is to continue to protect the population intensively, especially the duties of the hamlet heads who always understand the state of the population who are in need due to being affected by COVID-19
4. Coordination needs to be carried out continuously between the sub-district and village officials so that village funds are right on target. Coordination can bring harmony in carrying out various tasks and activities to achieve organizational goals efficiently. Therefore we need an orderly arrangement of efforts to unite actions to achieve common goals.



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Cite this Article: Andi Antono, Ngalimun, Darmanto Sahat S., Simin, Sri Weningsih (2022). Public Governance in Handling the COVID-19 Pandemic Based on Village Funds in Indonesia. International Journal of Current Science Research and Review, 5(8), 2881-2890