

THE GARUT GATE: COVID-19 PANDEMIC, SOCIAL AID TURMOIL, AND GOVERNMENT WARFARE

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Abstrak.

Penelitian ini bertujuan untuk mendalami penyebab keterlambatan dan alasan ketimpangan atas alokasi bantuan sosial di Kabupaten Garut, Indonesia. Studi ini juga memfokuskan perhatian untuk mencari solusi atas permasalahan penyaluran bantuan sosial dengan mempelajari praktik penyaluran bantuan sosial ke pemerintah daerah lainnya. Metode penelitian kualitatif digunakan untuk memenuhi tujuan tersebut dengan menggunakan paradigma interpretatif. Data penelitian dikumpulkan melalui studi pustaka dan wawancara tidak terstruktur kepada sejumlah informan. Prosedur triangulasi sumber dilakukan untuk menjamin validitas data dengan mencocokkan hasil wawancara dengan beberapa informasi yang relevan dari media massa nasional. Hasil penelitian menunjukkan bahwa segenap permasalahan distribusi bantuan sosial di Kabupaten Garut disebabkan oleh data yang tidak akurat dan terlalu dinamis. Masalah utama bantuan sosial di Kabupaten Garut adalah belum adanya kebijakan makro mengenai prosedur penyaluran bantuan sosial dan aplikasi terintegrasi yang dapat membantu proses pendataan. Dengan mempelajari praktik penyaluran bantuan sosial ke Pemerintah Kabupaten Sumedang, peneliti dapat merumuskan solusi pemecahan masalah atas penyaluran bantuan sosial di Kabupaten Garut. Salah satunya adalah membuat kebijakan makro terkait penyaluran bantuan sosial serta penerapan data terpusat dan terintegrasi. Penelitian ini dapat memberikan jalan keluar bagi pemerintah daerah dalam melaksanakan penyaluran bantuan sosial dalam rangka penanganan wabah COVID-19.

Kata kunci: Akuntansi Sektor Publik, Pemerintah Daerah, Perlindungan Sosial, Bantuan Sosial, COVID-19.

Abstract.

This research purposes to examine the cause of the delay and the reason for the inequality in allocating the social aid in Garut District, Indonesia. This study is also focused on seeking the solution to the social aid problems by benchmarking to other local governments. The qualitative research method was employed to fulfill the objectives adhering to the interpretive paradigm. Research data were collected through literature review and unstructured interviews with a top-ranked government official. The source triangulation procedures were applied to ensure data validity by matching the interview results with secondary data from the national media. The results showed that the social aid distribution problems in Garut District were effectuated by inaccurate and dynamic data. The main problem of Garut's social aid was no macro policy related to the distribution of social assistance and no integrated applications that can help the data collection process. By benchmarking to Sumedang District Administration, we postulated the solution against the Garut social aid problems, which is the Garut administration should make macro policies regarding the distribution of social assistance as well as integrated data center applications. The research sheds a light on the conundrum of the BLT distribution in local government as it can be used as an input for the local government in implementing the distribution of social aid in the context of COVID-19 handling.

Keywords: Public Sector Accounting, Local Government, Social Protection, Social Aid, COVID-19.

INTRODUCTION

The Corona Virus Disease 2019 (COVID-19) outbreak was triggered in December 2019 in the city of Wuhan, which is located in Hubei Province, China (Ivorra, Ferrández, Vela-Pérez, & Ramos, 2020). COVID-19 is spreading to every corner of the world and brings a lot of suffering to humans. COVID-19 not only spreads disease but also spreads economic suffering around the world. The virus has resulted in significant economic disruption from quarantines, travel restrictions, factory closings, and a sharp decline in service sector activity (Wren-Lewis, 2020). Indonesia, a country with a population of around 271 million (Widiyani, 2020), cannot avoid the attack of COVID-19. Task Force for COVID-19 (Gugus-COVID19, 2020) published graphic info on June 20, 2020, that 45,029 Indonesians have been exposed to COVID-19 and 2,429 have died.

In a forceful situation, a policy response from the government at the macro level is needed to overcome the damage caused by the pandemic. Wren-Lewis (2020) said that the size and level of economic damage to a country will depend on how the government handles these unexpected impacts. The economic policies chosen by the government must provide a cushion to withstand the massive implications of the pandemic so that people can quickly adjust to conditions after the virus outbreak ends. Indonesia, as one of the countries affected by the COVID-19 outbreak, has made Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 (Pemerintah-RI, 2020) as a shield and cushion to reduce the impact of the implications of the COVID-19 pandemic.

Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 regulates all policy steps made by the Government of Indonesia in facing threats that endanger the national economy and financial system stability. One of the policies taken is the Social Safety Net, which is the

distribution of spending to reduce the impact of an increase in the unemployment rate and the poverty rate. The Social Safety Net (*Jaring Pengaman Sosial / JPS*) has 7 (seven) main programs, namely, Family Hope Program (*Program Keluarga Harapan/PKH*), Basic Food Cards (*Kartu Sembako*), Electricity Subsidies (*Subsidi Listrik*), Jabodetabek Groceries Social Assistance (*Bantuan Sosial Sembako*), Non-Jabodetabek Cash Social Assistance (*Bantuan Sosial Tunai*), Village Fund Direct Cash Aid (*Bantuan Langsung Tunai Dana Desa*), and Pre-Employment Card (*Kartu Pra Kerja*) (Kemenkeu, 2020).

In fact, to midyear of 2020, there are 651 complaints regarding social assistance (Kemensos, 2020) and 237 cases were verified by the lapor.go.id system which is managed by the Office of the President's Staff, the Ministry of State Apparatus Empowerment and Bureaucratic Reform and the Ombudsman. According to Ridwan Kamil, Governor of West Java Province, one of the core problems of social assistance is Integrated Social Welfare Data (*Data Terpadu Kesejahteraan Sosial/DTKS*) which is inaccurate and not integrated between the central and local governments, causing confusion in the distribution of social assistance in the community (CNN-Indonesia, 2020a). Out of 27 Districts in West Java Province, many of the Local Governments also experience problems related to the distribution of social assistance.

In Garut Local Government there are some implications from the problem of data on social assistance recipients, beneficiary family data, and integrated social welfare data (DTKS), which results in delays and delays in the distribution of social assistance in the form of Direct Cash Aid (*Bantuan Langsung Tunai/BLT*) (Maarif, 2020) which resulted in chaos when the social assistance was distributed, the community was crowded and violated the physical distancing health protocol (Rizka, 2020). In the social assistance complaint system (www.jaga.id)

which was launched by the Corruption Eradication Commission (*Komisi Pemberantas Korupsi/KPK*) there were also 3 (three) complaints about social assistance that were not distributed in Garut. Direct Cash Aid (BLT) is a type of social assistance provided by the government as an effort to maintain the purchasing power of the poor in villages affected by the COVID-19 pandemic, however, in reality, there are several problems regarding BLT which resulted in BLT not being properly distributed to the village community in Garut.

To resolve the prolonged problems, we scrutinized from previous works of literature alternative solutions to settle the cases. Nevertheless, there was only one previous study that discussed the distribution of COVID-19 pandemic social assistance in Indonesia, entitled, "*Polemic of Providing Social Assistance in the Middle of the COVID-19 Pandemic*" by Anisa (2020). Several previous studies discuss the distribution of social assistance with different contexts and conditions from COVID-19, namely, "*The Impact of Cash Transfer Programs on Subjective Welfare in Indonesia*" by Khomaini (2020), "*The Effectiveness of the Implementation of Social Assistance Programs for Communities in Palu City*" by Putra (2018), and "*Governance in Poverty Alleviation through Grants and Social Assistance in Indonesia*" by Gemiharto and Rosfiantika (2017).

Anisa (2020) explained that the steps taken by the government in tackling COVID-19 are not well coordinated and synchronized between the central and local governments. The distribution of social assistance is not one door at one time. With this emergency condition, everyone was not patient enough causing chaos in the community. The same findings evoked by Putra (2018) stating that at the local government level there is also a problem of integration between the social services of the city government and the community in the village so that the target recipients are not

evenly distributed which disturbs the effectiveness of the distribution of social assistance in the relevant local government. According to Putra's research (2018), local governments are also very dependent on the budget from the central government.

Khomaini's research (2020) provides insightful facts, which support Anisa's proposition (2020), that the direct cash aid program in Indonesia has several problems, the government must continue to improve the effectiveness of program implementation, especially concerning the amount of cash aid that is deemed insufficient to meet the needs of beneficiaries, targeting households to prevent misallocation, and coordination of all relevant agencies to eliminate opportunities for corruption and social conflict. In facing the same problem regarding the ineffectiveness of the distribution of social assistance in Bandung Local Government, Gemiharto and Rosfiantika (2017) create ideas and facilitate openness in the realization of social assistance programs and grants through online media under the name Sabilulungan, or which means 'Mutual Cooperation'. The Sabilulungan Online Social Assistance Grant Program aims to increase the role of the community to participate in monitoring the distribution of social assistance grants that have been approved by the Local Government so that they can provide input and advice regarding these social assistance grants, encourage community participation in development; improve the performance of government officials, transparency and accountability in financial management, and increase the trust of the community.

After studying the existing phenomena along with related literature, there is a major research gap in the field of social assistance programs during the pandemic. There is a lack of availability of research discussing how depth our understanding in revealing the sole problem on the distribution of social assistance program in the COVID-19 pandemic was. Based on the research gap

and after analyzing the phenomena occurring around BLT social assistance, this research aims to find the answers to three research questions, namely; (1) Why did delays occur in the distribution of social aid in Garut? (2) Why did the polemic of social aid distribution in Garut trigger inequalities? and (3) What are the alternative getaways for solving the distribution problems? This study took Garut administration as the place to answer the research questions because Garut was facing “a fire in the husks” in form of many unresolved problems in executing the BLT program (Radar-Priangan, 2020). If the problems remain unsettled, it will erupt full amounts of riots.

RESEARCH METHOD

This case study employed the qualitative research method by embedding the interpretivism paradigm. We followed Qadri and Jauhari's (2020) case study framework to fulfill the research objectives. The framework postulates four main steps in conducting the case study research: firstly, setting the appropriate research question; secondly, designing the data collection and analysis method; thirdly, describing the case study background; and fourthly, building the explanation to interpret the findings (Qadri & Jauhari, 2020). **The first step** was applied by formulating the exploratory research question type by using the question word “why and what”. We then carried out **the second step**, which was the data collection method, in two ways: (1) collecting primary data through unstructured interviews and (2) gathering secondary data through the literature review. We interviewed the Secretary of the Regional Financial and Asset Management Agency of Garut District Government, called *Badan Pengelolaan Keuangan dan Aset Daerah* (BPKAD) who was responsible for the distribution of BLT. The interview was conducted on June 25, 2020, in the BPKAD office through a face-to-face meeting that lasted 1 hour. The main questions discussed through interviews

were; (1) how is the mechanism for distributing the direct cash aid in Garut District in terms of policy, implementation, and accountability? (2) what are the obstacles occurring in Garut District regarding the distribution of direct cash aid? and (3) how is the local government's action to overcome the obstacles?

The literature review was carried out by collecting data related to the distribution of social assistance in Garut Local Government through (1) national mass media such as Detik News, CNN Indonesia, Radar Priangan, and Pikiran Rakyat; (2) regulations related to social assistance policies provided by the Ministry of Finance; (3) West Java Provincial Government regulations, (4) Sumedang District Government report, and (5) Garut Local Government reports. We also gained insights from several previous research articles on social aid implementation which are relevant to the research context. We analyzed the collected data by utilizing thematic analysis. We constructed the themes based on the research questions. We then clustered the findings based on the themes.

The third step, defining Garut's main problem in delivering the social aid to its residents, was embedded in the first research question. We carried out **the last step** of Qadri and Jauhari's framework (2020) by building the explanation of Garut's case based on the constructed themes. To ensure the data validity, we triangulated the primary data from the interview with secondary data from mass media articles (Detik News, CNN Indonesia, Radar Priangan, and Pikiran Rakyat), government regulations, government reports, and research articles. We also made a comparison between the Garut affair and the Sumedang case as the latter was used as the benchmark for social aid distribution in West Java.

RESULT AND DISCUSSION

**Research Question 1:
Why did delays occur in the distribution
of social aid in Garut?**

Until June 26, 2020, Information Center on COVID-19 Garut Local Government (Pemkab-Garut, 2020a) reported that Total Positive COVID-19 in Garut District is 26 people, Patients Under Supervision 76 people, People Under Supervision 2709 people, and People Without Symptoms 1808 people, spread across 45 Districts in Garut District. Garut Local Government focuses on activities to accelerate the prevention of the COVID-19 pandemic outbreak through refocusing and reallocation of the Regional Budget and the implementation of unexpected spending, consistent according to Garut Regent Decree Number 900/250-BPKAD (Pemkab-Garut, 2020b) that explains budgeting, administration, and accountability for budgets that come from the unexpected expenditure for the response to COVID-19. One of the refocusing and reallocation of Garut District revenue and expenditure budget was carried out on Social Assistance Expenditures.

Social assistance managed by Garut Local Government comes from the Central Government and the West Java Provincial Government and Village Funds aimed at the Village Government including Direct Cash Aid (BLT) from village funds, Family Hope Program (PKH) as much as 136,711 DTKS, Food Staple Cards 185,273 DTKS, 102,383 Staple Food Cards, 102,383 DTKS, Cash Social Assistance (BST) from the Ministry of Social Affairs 63,846 (19,664 DTKS and 44,182 Non-DTKS), Social Assistance from West Java Province as much as 89,586 (47,835 DTKS and 41,751 Non-DTKS)) and Social Assistance for Garut District as much as 24,005 Non-DTKS (Pemrov-Jabar, 2020). This study focuses on social assistance in the form of Direct Cash Aid (BLT) for Village Funds in Garut District. Based on data from the Social Service of Garut Local Government, the total recipients of BLT Village Funds in Garut District as of

June 21, 2020, were 20,000 people, scattered throughout 421 villages in Garut District.

The mechanism for distributing social assistance in Garut District still refers to Garut Regent Regulation Number 27 of 2019 (Pemkab-Garut, 2019) Regarding the Procedure for Managing Grants and Social Assistance Sourced from the Regional Revenue and Expenditure Budget, and there is no new mechanism policy regulation regarding social assistance in the conditions of the COVID-19 pandemic. Therefore, Garut Local Government in distributing BLT direct cash aid as a social safety net for the COVID-19 outbreak refers to Minister of Finance Regulation Number 50 of 2020 (Pemerintah-RI, 2020) concerning Second Amendment to Minister of Finance Regulation Number 205 of 2019 concerning Village Fund Management in accordance with the Garut Regent Decree Number 900/3675-BPKAD/2020 (Pemkab-Garut, 2020c) Regarding Budget Adjustments for Distribution of Transfer Funds and Village Funds in the Context of Handling the COVID-19 Pandemic.

Following Ministry of Finance Regulation Number 50 of 2020, the distribution of Village Funds is carried out in 3 (three) stages. In Phase I, 40% is distributed on the condition that the Regent determines the details of the Village Fund for each Village with a Power of Attorney for Transfer from the Regional Head. Then Phase II distributed 40% at the earliest in March without the required documents, the Local Government only carried out the tagging of the village worthy of distribution. In Phase III, the remaining 20% will be distributed at the earliest in June, provided that the Regent determines the details of the Village Fund for each Village and its amendments, the Village Head issues a Village Regulations regarding the Village Income And Expenditure Budget, reports the Realization Report on the absorption and achievement of the previous fiscal year of Village Fund output, Report on the realization of absorption up to stage II a

minimum of 50%, as well as the Convergence Report on stunting prevention. Unlike the previous Ministry of Finance Regulation 40 of 2020, In Ministry of Finance Regulation 50/2020, village fund distribution is carried out monthly without required documents and is distributed in a vulnerable period of at least 2 weeks. If the Village Government does not budget and does not carry out Village BLT activities, then it will be subject to sanctions in the form of stopping the distribution of Village Fund for Phase III fiscal year running, with the exception if based on the results of special/incidental Village deliberations there are no prospective BLT Village Fund beneficiary families who meet the criteria to avoid overlapping with other types of social assistance.

Families who are entitled to receive BLT Village Fund are those who are economically affected by COVID-19 then lose their livelihoods. BLT Village Fund recipients are people who have not received other government program assistance such as Family Hope Program (PKH), Non-Cash Food Assistance (BPNT), or Pre-Employment Cards. If potential BLT recipients meet the requirements but do not have a Population Identification Number (*Nomor Induk Kependudukan*/NIK) and Identity Card (*Kartu Tanda Penduduk*/KTP), they can still get BLT but must make an ID Card first and must be domiciled in the village. Based on Ministry of Finance Regulation 50 of 2020, the number of benefits received, namely in the first 3 months of Rp. 600,000 / month, and for the next 3 months as much as Rp. 300,000 / month per Beneficiary Family (*Keluarga Penerima Manfaat*/KPM). For recipients who choose the transfer system via bank account, the BLT will be transferred to their respective accounts. If the recipient does not have a bank account, the BLT is collected through the Post Office or village officials.

The integrated data center channel regarding COVID-19 in Garut District can

be accessed on the website <https://covid19.garutkab.go.id/>. There are several ways to complain about the distribution of social assistance in Garut, including via email laporcovid19@garutkab.go.id, call (0262)-2802800, or directly report to the West Java Provincial Government through the PIKOBAR application and the SAPAWARGA application, the lapor.go.id website released by the Indonesian Ombudsman, and the Jaga.id application from the KPK.

Research Question 2:

Why did the polemic of social aid distribution in Garut trigger inequalities?

In Garut Local Government, there is no regulatory policy regarding the mechanism for distributing social assistance to handle COVID-19. With the split and the spread of policies in different Regent Decree Letters, Garut District experienced confusion in the distribution of social assistance techniques so that local governments were overwhelmed in controlling the distribution of social assistance received from several agencies. In contrast to Sumedang District, which already has an integrated regulatory policy in Sumedang Regent Regulation Number 37 of 2020.

According to the results of an interview on June 25, 2020, to the Secretary of the Regional Financial and Asset Management Agency of Garut District, in Garut District the core problem of social assistance being faced is data accuracy, there is a lot of invalid data including incomplete Population ID Number, Population ID Number recipient of assistance is empty, the address does not exist, then there is a discrepancy between the data on beneficiaries and the data contained in the Integrated Social Welfare Data (DTKS). This was also reported by the media (Radar-Priangan, 2020), which states that the data for the addition of Beneficiary Families

(KPM) in several villages of the Garut District are invalid.

According to the Deputy Chairperson for the Logistics Division of the COVID-19 Handling Acceleration Group in Garut District, the implication of the incompatible data on aid recipients is the overlapping of social assistance receipts, in Garut District several residents get BLT even though they have received PKH assistance. Garut Local Government also continues to get dynamic data on residents who have been laid off due to the impact of the COVID-19 pandemic. The following is the data of residents who were laid off due to COVID-19 as of 24 June 2020:

Table 1. Resident's Data

No.	Name of Head of Household	ID Number	Address
1	AP	3215011 ***	Nagasari, Karawang Barat
2	AB	3205050 ***	Tarogong, Tarogong Kidul
3	H	3205055 ***	Jayawaras, Tarogong Kidul
4	ISH	3205066 ***	Karyamukti, Banyuresmi
5	RRF	3205071 ***	Samarang, Samarang
6	AS	3205062 ***	Sukaraja, Banyuresmi
7	AJ	3205064 ***	Sukaraja, Banyuresmi
...	
128	DG	3205010 ***	Godog, Karangpawitan
129	A P	3205041 ***	Langensari, Tarogong Kaler
130	R S	3205017 ***	Enkaha Residence

Source: Garut District Social Service

130 additional data on residents who have experienced layoffs will make data on social assistance recipients dynamic, changing over time. Dynamic data causes changes in social assistance recipients, so the data must always be updated. Various types of social assistance such as different types of social assistance, differences in distribution time, different forms and different targets received in Garut District, and then coupled with the complexity of information and dynamic data, such as the emergence of new poor people, make many social assistance programs that cannot be controlled by Garut Local Government. The uncontrolled distribution of social assistance has resulted in delays in the distribution of social assistance, which has resulted in community unrest. When the social assistance was finally distributed, several beneficiaries of the West Java Provincial Government had to jostle to pick up food packages and cash at Garut Post Office. The beneficiaries did not queue orderly when they entered the Post Office. There is no application of physical distancing by the Post Office.

Unlike Garut District, Sumedang Local Government has collected data on its citizens before COVID-19 occurred, RW/Citizens Association and RT/Neighborhood Association have been given training in collecting data. So that Sumedang District has no problems regarding significant data collection and is considered the best area for the data collection on social assistance recipients during the COVID-19 pandemic. Sumedang Local Government in the management of COVID-19 Social Assistance involves active community participation. The parties who play an active role include the heads of RT and RW heads who are the spearheads of data collection on non-DTKS residents due to their direct contact with residents. Community participation is the key to the success of tiered verification in Sumedang. The Regent of Sumedang himself also played a role by providing efficient and clear

Commented [JSS1]: What are the meaning of *** ?

Commented [RAQ2R1]: The meaning of *** is that we keep the "Nomor Induk Kependudukan" of each informant being classified to protect the anonymity of the data source and to settle the privacy issues.

We actually have the complete ID numbers in our database. If you feel inconvenient about the numbers then we could erase the ID number information from the manuscript.

instructions to his staff and directly monitoring the process of data collection and distribution of social assistance. The distribution of social assistance in Sumedang District is carried out through the Post Office and the District. Distribution through the Post Office is distributed to residents who live around the post office, while social assistance for residents who are located far from the post office is distributed through the local sub-district and village offices where the beneficiary residents live. This reduces the potential for crowds of residents queuing to collect Social Assistance so that assistance can be channeled properly.

On June 24, 2020, based on the results of an interview with the Secretary of the BPKAD of Garut District, it was stated that *"There was a new report that 3 (three) families rejected BLT because they felt they did not have the right to receive assistance, this was one of the effects of chaotic data collection. Just imagine how many families got BLT even though they did not meet the distribution criteria."* Data on BLT Recipients from Garut District Social Service also stated that out of the 5555 BLT recipients spread across 21 sub-districts in Garut District, of which 116 residents had received social assistance from other types of programs, resulting in the receipt of multiple social assistance.

The process of complaints about social assistance in Garut District takes quite a long time because it requires tiered verification and reports from the social services must be submitted to the Chairperson of the COVID-19 Handling Acceleration Group, the Regent of Garut District, before being acted upon by the Local Government. Complaints received from several platforms, such as the complaint channel Jaga.id or Lapor.go.id will be received by the Garut District Inspectorate and still have to be verified and submitted to the Head of the Cluster before being followed up. Based on the results of the interview, the limited human resources from Local Government Officers/Civil Servants are also a problem on its owns

because the Garut District area is very large, with an area of 3074.07 km² and consists of 42 Districts and 421 Villages.

When compared with Sumedang Local Government, Garut Local Government does not have a separate application that can help local governments to check and update social assistance data as well as digital and real-time independent complaint centers, so that the accuracy and validity of data on social assistance recipients in Garut District are still low. The complexity of funding in Garut District is also higher than that of Sumedang District, in the PIKOBAR application, Sumedang District has a total of 302,034 Beneficiary Families/KPM while Garut District has 601,804 Beneficiary Families/KPM, twice the number of Sumedang District. Therefore based on that fact, Garut District must have an application that checks, updates, and verifies data in real-time, concerning social assistance that can be used by the community.

Research Question 3:

There is No Single Solution! The Locals Need to Wake Up!

According to the Minister of Finance Sri Mulyani, based on reports from the Supreme Audit Agency (*Badan Pemeriksa Keuangan/BPK*), mistakes in spending are often made by Ministries / Agencies to put a burden on the Local Government and thus make the spending inefficient. This problem often occurs because the coordination between the central and local governments is out of sync (CNN-Indonesia, 2020b). The discontinuity between the Central Government and Local Governments was also stated in the results of the interviews that the many types and criteria for targeting social assistance at the Central Government were a problem for the Local Government. Local governments are also confused about getting the right data because there is no integrated data center that stores big data accurately. The population data held by the Indonesian National Civil Service Agency,

Central Bureau of Statistics, and the Ministry of Social are all different, so the validity of the data is low. Meanwhile, tiered verification takes a long time and is inversely proportional to the urgent need due to the COVID-19 pandemic outbreak.

Coordination between Provincial and District/City Governments is also still problematic. In the social assistance of the West Java Provincial Government, there is an accumulation of basic food supplies in the Bulog warehouse of Garut District, due to conditions in Garut District which are not conducive due to difficulties in the data collection process of Integrated Social Welfare Data (DTKS) in Garut, the social assistance is postponed and redistributed to other districts/cities, as a result of delays in distribution of social assistance in Garut District (Maarif, 2020). To carry out tiered data verification, the role of the Village Government is needed. The Village Government is required to know the data of Beneficiary Families (KPM) and the types of assistance received by each resident in the village area. However, according to the results of interviews, many village governments are not doing their job properly. The Village Government lacks coordination with the District / City Government and blames the City / Local Government when there are residents who do not get social assistance due to inaccurate data collection.

In Previous Research "Polemic of Providing Social Assistance in the Middle of the COVID-19 Pandemic"(Anisa, 2020) also explained that the many regulations and regulations issued by the government that was not harmonious and in line with society caused new problems in a panicked community due to the COVID-19 outbreak. The public is obliged and must obey the policies issued by the government, but the policies or regulations issued by the government are not in sync between the central government and the local governments so that it makes people confused about what to do. The policies

issued between the central government and local governments should have one door and be in sync with one another so that the community is not confused and does not generate many protests. The chaos in providing social assistance can be resolved at one door and one time. As long as there is not one door and not one time, it will result in different and unequal perspectives. The steps were taken by the central government in tackling COVID-19 that are not well coordinated and that are not well synchronized between local governments illustrate as if the central government is limiting the steps taken by local governments to take quick steps. Putra (2018) in his research also suggests good coordination and communication between implementing parties starting from the central level to the regional level. Gemiharto and Rosfiantika's research (2017) states that the Online Application model regarding the distribution of social assistance will be a solution for Provincial, District / City Governments in Indonesia.

CONCLUSION

The results of the study found that the delay and inequality in the distribution of Direct Cash Aid (BLT) in Garut District was caused by inaccurate and invalid data on social assistance recipients, the various types, forms, and targets of social assistance received by Garut Local Government. This is accompanied by data on dynamic recipient citizens, such as the emergence of new poor people affected by Termination of Employment which is the impact of the COVID-19 pandemic. Apart from these data problems, Garut Local Government also does not have a macro policy regarding the distribution of social assistance during the COVID-19 pandemic. Socialization of citizen data collection is also considered to be lacking when compared to Sumedang District as a benchmark that has achieved the best data collection in West Java. This can be seen from the training for RT / RW on

data collection that was not carried out in Garut District. Moreover, Garut Local Government also does not have an integrated application that can help the data collection process for social assistance recipients online like Sumedang District which has the MAUNEH application.

There are two alternative solutions to the problem of BLT distribution in Garut District after comparisons with Sumedang District. First, making an integrated social assistance recipient data center application, then the application must be socialized to the Village Government in all 421 village areas in Garut District. Second, Garut Local Government must also immediately make a macro policy regarding the distribution of social assistance received in the Garut District area. With a detailed procedure for the distribution of social assistance, it is hoped that it will reduce the problems experienced in the distribution of social assistance in Garut District.

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