

Analysis of the Management of the Direct Village Fund Cash Assistance Program (BLT-DD) in Blimbing Village, Klabang District, Bondowoso Regency
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ABSTRACT

This study aims to analyze the management of the Village Fund Direct Cash Assistance (BLT-DD) program in Blimbing Village, Klabang District, Bondowoso Regency. The primary focus of this research is to evaluate the alignment of the village financial management cycle and the effectiveness of the internal control system in aid distribution. The method employed is descriptive qualitative, with data collection techniques including semi-structured interviews, observation, and documentation studies. Key informants in this study include the Village Head, village officials, the Village Consultative Body (BPD), and Beneficiary Families (KPM). The results indicate that the planning and implementation mechanisms of BLT-DD have been conducted according to procedures through Village Special Meetings (Musdesus) validation to prevent double funding. The utilization of the Siskeudes application in the administrative stage has improved the accuracy of financial data. However, the study found constraints in the reporting stage, specifically delays in submitting Accountability Reports (SPJ) due to reliance on physical documents and a lack of public understanding regarding extreme poverty criteria. This research recommends the optimization of digital archiving and strengthening public education to minimize social jealousy.

Keywords: *Good Governance, Village Fund Direct Cash Assistance, Village Financial Management.*