

### **Abstrak**

Otonomi Daerah adalah salah satu tujuan utama reformasi dalam rangka mengurangi kesenjangan sosial, politik dan ekonomi antara pemerintah pusat dan pemerintah daerah. Pemberian Otonomi Daerah harus disertai dengan pemberian sejumlah dana yang dikenal sebagai konsep Money Follow Function. Pada tahun 2019, muncul wabah Corona Virus Disease (Covid-19) yang memberikan dampak ekonomi yang cukup hebat baik di sektor pemerintahan, kesehatan dan ekonomi. Dampak ekonomi akibat Covid-19 yaitu menurunnya daya beli masyarakat. Maka dari itu, diperlukan jaring pengaman sosial, salah satunya melalui pemberian Bantuan Langsung Tunai Dana Desa. Penyaluran Bantuan Langsung Tunai Dana Desa harus disesuaikan dengan peraturan yang berlaku agar diharapkan tepat sasaran dan efektif sehingga mampu meningkatkan daya beli masyarakat.

Kata kunci: Otonomi Daerah, *Money follow function*, Dana Desa, Bantuan Langsung Tunai Dana Desa, Efektif

### ***Abstract***

Regional Autonomy is one of the main objectives of reform in order to reduce social, political and economic disparities between the central government and local governments. The granting of Regional Autonomy must be accompanied by the provision of a number of funds known as the Money Follow Function concept. In 2019, the Corona Virus Disease (Covid-19) outbreak emerged which had a pretty great economic impact in the government, health and economic sectors. The economic impact of Covid-19 is the decline in people's purchasing power. Therefore, a social safety net is needed, one of which is through the provision of Village Fund Direct Cash Assistance. The distribution of Village Fund Cash Direct Assistance must be adjusted to the applicable regulations so that it is expected to be right on target and effective so as to increase people's purchasing power.

*Keywords:* Regional Autonomy, *Money follow function*, Village Funds, Direct Village Fund Cash Assistance, Effective