
THE EFFECT OF THE REMAINING BUDGET CALCULATIONS AND BUDGET REFOCUSING ON EXPENDITURE FOR COVID-19 HANDLING

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ABSTRACT

This study investigates the effect of the Remaining Budget Calculation and Budget Refocusing on Expenditure for Handling Covid-19 in districts/cities governments in Central Java in 2020-2021. This study took the population of district/city governments in Central Java. This study used a purposive sampling method in order to obtain 20 districts/cities that were feasible to study. This study uses multiple linear regression analysis techniques. The results obtained show that Remaining Budget Calculations and Budget Refocusing have a simultaneous effect on Expenditure for Handling Covid-19. Partially, the Budget Refocusing variable has an effect on Expenditure for Handling Covid-19, while the Remaining Budget Calculation has no effect on Spending for Handling Covid-19 in Regency/City Governments in Central Java in 2020-2021. The coefficient of determination in this study is 46.8%, which means that the ability of all independent variables in the form of Remaining Budget Calculations and Budget Refocusing in explaining the dependent variable in the form of Covid-19 Handling Expenditures is 46.8% and the remainder is influenced by variables outside the regression model.

Keywords: Remaining Budget Calculations, Budget Refocusing, Covid-19 Expenditures

INTRODUCTION

The spread of Covid-19 as a pandemic has had an impact on slowing national economic growth, increasing public spending and financing, and disrupting financial system stability. The government implemented a number of relaxation policies related to the State Revenue and Expenditure Budget (APBN), by taking extraordinary steps for the stability of the national economy and financial system. The focus of this relaxation policy is related to expenditures for health, social safety nets, and economic recovery, by strengthening the authority of institutions in the financial sector by providing a strong and adequate legal basis with the issuance of a Government Regulation in Lieu of Law (Perpu) Number 1 of 2020 concerning Financial Policy is issued. State and Financial System Stability for Handling the Covid-19 Pandemic and/or in the Context of Facing Threats that Endanger the National Economy and/or Financial System Stability, in which the Perpu was later stipulated to become Law No. 2 of 2020 (Kominfo, 2020).

It was stated that Perpu No. 1 of 2020, which was later issued with the issuance of Presidential Instruction No. 4 of 2020, became the basis for the government to implement a policy of refocusing and reallocating the budget. One of the first steps that must be taken by government agencies in overcoming this problem is to carry out government adjustments consisting of a budget plan, expenditures, and financing. The addition of expenditure and financing to the 2020 State Budget amounting to IDR 405.1 trillion has been made by the central government, of which this amount has been allocated for the health sector of IDR 75 trillion, for social protection or social safety nets of IDR 110 trillion, for tax incentives and stimulus for People's Business Credit (KUR) of IDR 70.1 trillion, and for the national economic recovery program of IDR 150 trillion. Not only the central government, Regional Governments are also required to carry out policies on budget reallocation and refocusing (Basri & Gusnardi, 2021).

Local governments have an important role in efforts to deal with the Covid-19 pandemic. Chairs of the Task Force for the Acceleration of Handling Covid-19 such as Governors, Regents and Mayors have the authority to determine policies related to handling a pandemic in their respective regions. Stipulation of regional head regulations with the aim of adjusting the APBD after the process of refocusing activities and reallocating the budget related to the procurement of goods and services in the context of accelerating the handling of Covid-19 is one of the important policies taken by the Regional Government. Provisions that form the basis for regional governments in adjusting the APBD are regulated in the Regulation of the Minister of Home Affairs (Permendagri) No. 20 of 2020 concerning the Acceleration of Handling Corona Virus Disease 2019 in Local Government Environments. The Permendagri states that Unexpected Spending (BTT) is used as a priority for handling Covid-19. Local governments can use Unexpected Expenditure allocations for the purposes of handling Covid-19 by first establishing an emergency status in their area (Wibowo & Iskandar, 2021).

In accordance with the Instruction of the Minister of Home Affairs No. 1 of 2020, changes to the APBD must be completed seven days after the enactment of the instruction by the local government. The regional government prioritizes the use of Unexpected Expenditures (BTT) available in the 2020 Regional Revenue and Expenditure Budget. Expenditures are prioritized for health management, handling economic impacts and providing social safety nets. If in this case the amount of Unexpected Expenditure is insufficient, then the program and activity achievements need to be rescheduled by the Regional Government to prioritize the use of certain activity budget allocations (refocusing) and adjust budget allocations and utilize available cash.

Following up on Minister of Home Affairs Instruction No. 1 of 2020, the Central Java Provincial Government implemented the Refocusing and Reallocation of the 2020 Covid-19 Handling Budget through 7 (seven) stages and budget adjustments were accommodated in Governor Regulation Number 65 of 2020 concerning the Second Amendment to Central Java Governor Regulation Number 43 of 2020 Regarding Elaboration Amendments to the Central Java Provincial Revenue and Expenditure Budget for the 2020 Fiscal Year.

In 2021 the Central Java Province policy regarding spending on handling covid-19 is focused on the fields of economic empowerment, social protection and health carried out simultaneously through activities in accordance with what is mandated in Minister of Finance Regulation Number 17/PMK.07/2021. In line with what was conveyed by the Minister of Finance (Menkeu) Sri Mulyani Indrawati that spending in 2021 focuses on 3 things, namely handling Covid-19, economic recovery and strengthening policy reforms to prepare the foundations for economic transformation towards a developed Indonesia (Panrb, 2020).

In addition to the budget refocusing policy, the government has also made a policy of using remaining budget calculation (SiLPA) to finance the continued implementation of the 2019 Corona Virus Disease (COVID-19) Pandemic Handling activities and/or national economic recovery to anticipate an increase in regional spending used for handling Covid-19 spending. According to the statement of the Minister of Finance Sri Mulyani, in 2021 only Central Java Province out of 34 provinces in Indonesia will realize spending that is higher than actual revenue. Based on data in the 2021 SKPD Budget Implementation Document (DPA) issued by the Regional Financial Revenue and Assets Agency, the Department that experienced the most deficit of IDR 432.8 billion was the Health Service. The Governor of Central Java, Ganjar Pranowo, acknowledged that the budget deficit was due to priority spending being funded from financing originating from the previous year's SiLPA. According to him, the number of SiLPA in 2020 is the result of refocusing and reallocating the budget for handling Covid-19 (TribunJateng.com, 2021).

Central Java Province in 2020 has a budget for handling Covid-19 of IDR 1,833,243,841,000 with a realization of IDR 1,782,804,978,571 or 97.25% which is focused

on handling in the health sector with a budget of IDR 394,570,026,000, - realized IDR 374.185,167,026.00 or 94.83%; handling economic impacts with a budget of IDR 96,407,577,000, - realized IDR 69,250,475,945.00 or 71.83% ; and handling social impacts with a budget of IDR 1,342,266,238,000, - realized IDR 1,339,369,335,600 or 99.78%. Whereas for 2021, Java Province has a budget for handling Covid-19 of IDR 390,806,392,000 with a realization of IDR 318,586,891,098 or 81.52% which is focused on supporting economic empowerment with a budget of IDR 97,076,648,000 realized IDR 91,631,928.560 or 94.39%; social protection support with a budget of IDR 10,004,465,000 realized IDR 9,861,566,000 or 98.57%; and health support with a budget of IDR 283,725,279,000 realized IDR 217,093,396,538 or 76.52%.

However, in fact there are several regions that have absorbed the budget for handling Covid-19 slowly. The Ministry of Home Affairs (Kemendagri) noted that as of July 15 2021, the realization of spending on handling the impact of the Covid-19 pandemic in Indonesia only reached an average of IDR 5.78 trillion or 29.18% of the budget ceiling of IDR 19.8 trillion. According to the Ministry of Home Affairs' records, the lowest percentage-based spending realization based on percentages was in Central Sulawesi Province, namely IDR 153.25 billion or 0.07%. Then followed by Central Java Province with a new budget absorption percentage of 0.15% or IDR 164.62 billion (Binbangkum, 2021).

Research by Natta Sanjaya (2020) shows that the regional government of Banten Province has implemented regional financial budgeting measures during the Covid-19 pandemic in accordance with the directives issued by the central government, in particular by refocusing and reallocating the budget to focus on the health sector , recovery of the economic sector, and social safety nets. The Provincial Government of Banten has made efforts to control the APBD deficit effectively during the Covid-19 outbreak through the revenue, expenditure and regional financing sectors based on countercyclical principles.

Research by Muhammad Mansur (2021) shows that as a way of managing regional spending to deal with the health and economic crisis, local governments in Indonesia have refocused and reallocated the Regional Revenue and Expenditure Budget. However, there are problems with refocusing and reallocating policy implementation, including a lack of adequate fiscal space and weak control, monitoring and evaluation mechanisms.

Research by Climate Rahmadian Adi Wibowo and Iskandar (2021) shows that the Regional Government's financial strategy in dealing with the Covid-19 pandemic includes accelerating budget reallocation and refocusing, rationalizing revenue budgets, and utilizing unexpected spending which is allocated centrally to SKPKD. PPKD and activity and/or financial managers at SKPD are involved in a series of tasks completed in the budget execution cycle related to handling Covid-19. The cycle stages are almost the same as the Covid-19 non-handling dispensing process. The difference is in the preparation of changes to implementation documents and the acceleration of disbursement of funds. Research by Aisyah Thasa Khairunnisa and Reni Dwi Purnomowati (2022) shows that the Sarolangun Regency Government was constrained in refocusing the budget in the first phase due to misunderstanding in making APBD adjustments which led to a warning about delays in DAU disbursement. However, in the second stage, the district government implemented a refocusing policy in accordance with the applicable laws and regulations.

LITERATURE REVIEW

Public Policy Theory

Currently, along with the increasingly complex problems in a region, the interest in the study of public and government policies (public policy) is also increasingly complex. Syafiiie (2006) states that public policy is a form of problem solving and an effort to eliminate, reduce, and prevent something bad as well as being an advocate, innovator, and leader of the occurrence of good in the best way and directed action.

From a public policy perspective, Keban (2004) defines in Arifin (2014) as follows: Public policy can be seen as a philosophical idea, as a product, as a process, and as a framework.

As a philosophical notion, policy refers to a set of ideal values or circumstances. As a product, policy is seen as a collection of findings or suggestions. As a process, policy is seen as a tool for an organization to learn what is expected of it, especially programs and methods to achieve its products. As a framework, policies are made through a process of bargaining and discussion to define problems and ways to solve them.

Parson (2006) defines policy as a set of actions or plans that have political goals. The definition of the word policy is policy as a rationale, which is an expression of subjective judgment. This means that policy is an attempt to determine and provide a justification for taking or not doing a certain action. According to Thomas R. Dye in Thoha (2008), the use of models is very important in public policy. The value of a model will depend on its ability to organize and simplify political life.

Regional Revenue and Expenditure Budget (APBD)

Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments article 1 paragraph (17), the Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the regional annual financial plan stipulated by regional regulations. Law Number 17 of 2003 article 1 paragraph (8) explains that the Regional Revenue and Expenditure Budget, hereinafter referred to as the APBD, is the regional government's annual financial plan approved by the Regional People's Representative Council.

Regional Expenditures

Regional expenditure is one of the posts that contains all expenditure funds that will be issued by the regional government within one year and is used to carry out existing activities in the regional government. This expenditure has been regulated in PP No. 12 of 2019 in Article 27 paragraph (1) letter b where every expenditure made by the regional government is used to fund all implementation of government activities and affairs, both mandatory and optional affairs.

Expenditure for Handling Covid-19

With the Regulation of the Minister of Home Affairs (Permendagri) No. 20 of 2020 concerning the Acceleration of Handling Corona Virus Disease 2019 in Local Government Environments requires the use of APBD to anticipate and deal with the impact of transmission of COVID-19. In order to implement this, a Regional Task Force for the Acceleration of Handling COVID-19 was formed based on the considerations and recommendations from the Chairperson of the Task Force for the Acceleration of Handling COVID-19 in accordance with the Presidential Decree regarding the Task Force for the Acceleration of Handling COVID-19. All funding for the needs of the Regional COVID-19 Handling Acceleration Task Force is borne by the APBD.

Joint Decree of the Minister of Home Affairs and the Minister of Finance No. 119/2913/SJ No. Minister of Home Affairs and Minister of Finance asked regional heads to carry out adjustment of regional income and regional spending targets. Adjustment of regional spending through: rationalization of personnel expenditures, rationalization of spending on goods/services by at least 50% by reducing the expenditure budget and rationalizing capital expenditures by at least 50% by reducing the expenditure budget

The difference in the budget resulting from adjustments to regional income and expenditure adjustments is used to fund: spending on the health sector and other matters related to health in the context of preventing and handling the COVID-19 pandemic, including the procurement of personal protective equipment (PPE) for medical personnel, service facilities and equipment to the community, and handling COVID-19 patients, Provision of a social safety net, including through the provision of social assistance to the poor/underprivileged communities whose purchasing power has decreased due to the COVID-19 pandemic and/or Handling economic impacts, especially keeping the regional business world is still alive, among others through the empowerment of micro, small and

medium enterprises, as well as cooperatives in the context of restoring and stimulating economic activity in the regions.

The Remaining Budget Calculation

According to the Regulation of the Minister of Home Affairs Number 13 of 2006, the excess budget calculation, hereinafter abbreviated as SiLPA, is the excess difference between the realization of budget revenues and expenditures during one budget period. The surplus from the calculation of the previous year's budget is financing receipts that are used to cover the budget deficit, fund the implementation of follow-up activities on direct workload, and fund other obligations that have not been completed until the end of the fiscal year.

Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management states that the Remaining Budget Calculations (SILPA) are sourced from exceeding PAD receipts, exceeding receipts of transfer income, exceeding receipts of other legitimate Regional Revenues, exceeding receipts of Financing, spending savings, liabilities to third parties until the end of the year have not been resolved and/or remaining funds due to non-achievement of performance targets and remaining funds for financing expenditures.

Circumstances that caused the previous year's SiLPA to be used in the current budget year to cover the budget deficit, fund the obligations of the Regional Government for which the budget is not yet available, pay interest and principal on debt and/or regional bonds that exceed the available budget prior to changes in the APBD, pay off interest and principal debt obligations, funding salary increases and benefits for ASN employees due to government policies, funding programs, activities and sub-activities for which budgets are not yet available and/or funding sub-activities whose performance targets have been increased from those set out in the DPA SKPD for the current budget year, which can be completed up to the deadline for payment completion in the current budget year.

Budget Refocusing

Etymologically, the definition of Budget Refocusing is to focus or refocus the budget. Meanwhile, in terminology, Budget Refocusing is concentrating or refocusing the budget for activities that were not previously budgeted for through budget changes (Potabunga, 2020). Minister of Home Affairs Instruction No. 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling of Corona Virus Disease 2019 (Covid-19) in the Local Government Environment explains that in order to prevent the spread and accelerate the handling of Corona Virus Disease 2019 (COVID-19) by taking into account Presidential Instruction Number 4 of 2020 concerning Refocusing Activities, Reallocation of Budgets, and Procurement of Goods and Services in the Context of Accelerating Handling of Corona Virus Disease 2019 (COVID-19) and Regulation of the Minister of Home Affairs Number 20 of 2020 concerning Acceleration of Handling Corona Virus Disease 2019 in Local Government Environments, it is necessary to take quick steps, precise, focused, integrated and synergized between the Government and Regional Governments. Regional governments are directed to prioritize the use of budget allocations for certain activities (refocusing) and changes to budget allocations, by optimizing the use of Unexpected Expenditure (BTT) available in the APBD for Fiscal Year 2020. The use of BTT is in the context of anticipating, handling and the impact of the transmission of the COVID-19 pandemic guided by the Regulation of the Minister of Home Affairs Number 20 of 2020 concerning the Acceleration of Handling Corona Virus Disease 2019 within the Regional Government.

The use of BTT is intended through the submission of expenditure needs plans (RKB) by related regional apparatuses which are prioritized for:

Health care, including: (1) Provision of health infrastructure in the form of citizens' personal protective equipment, community protective items and medical staff protective equipment, including masks, hand sanitizers, vitamin C, vitamin E, Personal Protective Equipment (PPE) and rubber gloves and provision of health infrastructure facilities other; (2) Provision

of health facilities including isolation rooms, patient beds, rapid test kits, ventilators, and COVID-19 detection test kits, and provision of other health facilities; (3) Recruit potential medical health workers (doctors and nurses who have just graduated from education or other health/medical workers) and provide brief training and SOPs for handling COVID-19 patients; (4) Provision of incentives for medical health workers, investigators (investigators) for victims exposed to COVID-19, volunteers, and other staff involved in handling the COVID-19 pandemic in accordance with the Standard Unit Price set by the Regional Head; (5) Spraying of disinfectant; (6) Rental of halfway houses as isolation rooms for patients under surveillance (PDP); (7) Laboratory tests for people who have the potential to be infected with COVID-19; (8) Procurement of tools and materials for evacuation of positive victims of COVID-19, which include post-death equipment, stretchers, gloves, boots, equipment and other evacuation materials; (9) Handling the bodies of positive victims of COVID-19; (10) Other health care;

Handling of economic impacts, including : (1) Procurement of food and basic necessities in order to maintain regional food security and reduce the impact of panic buying; (2) Providing incentives in the form of reducing or exempting local taxes, extending the time for exercising rights and fulfilling tax obligations, extending revolving fund payment obligations, providing stimulus in the form of strengthening business capital to MSME and micro actors affected by the economy due to COVID-19, handling other economic impacts;

Provision of adequate social safety nets/social safety nets, including: provision of grants/social assistance in the form of money and/or goods from the local government adequately to among others: individuals/communities who are affected or have social risks such as poor families, informal/daily sector workers and other individuals/communities who have social risks as a result of being affected by COVID-19, public/private health facilities participating in handling the COVID-19 pandemic and/or vertical agencies whose working areas are in the area concerned in order to support the handling of the COVID-19 pandemic 19.

The Effect of Remaining Budget Calculations on Expenditures for Handling Covid-19

The central government and regional governments in dealing with the impact of the Covid-19 pandemic have issued various policies. According to Syafiie (2006), policies are taken as a form of problem solving and efforts to prevent something bad in the best possible way and directed action. One of the policies of the central government and regional governments is to make adjustments to the State Revenue and Expenditure Budget (APBN) and the Regional Revenue and Expenditure Budget (APBD).

APBD adjustments were made because regional revenues experienced a significant decline. The decline was due to reduced community economic activity which in this case indirectly reduced tax revenues which are the main source of regional income. Although there was a decrease in regional income, there was an increase in regional spending. This regional expenditure increased because the government needed a large budget to spend on handling the impact of the Covid-19 pandemic both in the health, economic and social sectors which was not previously estimated. The decline in regional revenues and the increase in regional spending ultimately led to a very significant increase in financing. This makes local governments have to look for alternative sources of funding to finance the handling of Covid-19. One of the alternatives is using SiLPA to finance the continued implementation of the 2019 Corona Virus Disease (COVID-19) Pandemic Handling and/or national economic recovery.

Research conducted by Sanjaya (2020) stated that the Banten Provincial Government financed using the previous year's Budget Overtime Calculation (SiLPA) of IDR 924 billion as regional financing receipts. The amount of the financing budget has increased from the pure APBD for the 2020 fiscal year. Previously, SiLPA as financing revenue was budgeted at Rp. 655 billion, an increase of Rp. 924 billion, which was taken from the SiLPA budget for the previous year. As a result of a decrease in regional revenues and an increase in

spending expenses due to the Covid-19 outbreak, the amount of SILPA is set to meet the 2020 Revised APBD deficit.

Research conducted by Subagiyo, Islah, Kumala, & Harjo (2021) states that until the end of the 2020 fiscal year, the State Budget produces an excess of the Budget Calculation or SiLPA of IDR 234.7 trillion. Of the total SiLPA, IDR 66.75 trillion was used to support the business world through banking, and the remaining IDR 50.9 trillion was allocated for health care and other handling of Covid-19 pandemic and its impact in 2021.

Based on this explanation, it is concluded that the formulation of the first hypothesis is as follows:

H1: Remaining budget calculation has an effect on expenditure for handling Covid-19

The Effect of Budget Refocusing on Expenditures for Handling Covid-19

The establishment of Covid-19 as a national disaster, the central government and regional governments need to adopt policies to respond to this. The response taken by the local government is in accordance with the direction of the central government, namely implementing a budget refocusing policy. The government must prioritize the use of budget allocations for certain activities (refocusing) and/or changes in budget allocations that are used adequately. The implementation of the refocusing policy is regulated in the Instruction of the Minister of Home Affairs No. 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling of the Corona Virus Disease 2019 (Covid-19) in Local Government Environments.

Budget refocusing was carried out for handling Covid-19 which focused on handling health and other matters related to health, handling economic impacts, especially keeping the business world in each region alive, and providing a social safety net. With the policy of refocusing the budget, spending on handling Covid-19 has a budget available to fund various needs in the context of handling Covid-19 and recovering the national economy.

Research conducted by Basri & Gusnardi (2021) states that the issuance of Perpu No. 1 of 2020 requires local governments to make changes to the budget, namely by implementing a policy of refocusing and reallocating the budget. The results of the refocusing and reallocation of the budget are used for handling health impacts, handling social net safety impacts (JPS) and handling economic impacts. The Riau Provincial Government has made 4 budget shifts during the refocusing and reallocation of the budget used for spending on handling Covid-19.

Research conducted by Mansur (2021) shows that budget refocusing and reallocation policies are a strategy for managing local government spending in Indonesia in the context of health and economic recovery due to the COVID-19 pandemic. The results of this refocusing are prioritized for economic aspects and health aspects through social assistance to the community and the provision of health services. In accordance with the policy issued by the central government which requires all regional governments to carry out budget efficiency and reallocate budgets for spending in the context of handling COVID-19.

Research conducted by Aldila & Estiningrum (2022) shows that the implementation of budget refocusing due to COVID-19 which has an impact on the public sector requires a strategy. This strategy includes accelerating activities and programs, prioritizing budget disbursement for activities that have an impact on the community, transparently procuring goods and services, and reducing capacity in training activities. Priority activities are able to increase the percentage of budget realization that can be seen by LKJIP starting in 2020-2021.

Research conducted by Sutriso (2022) shows that the Bandar Lampung City Government has implemented a budget refocusing policy in accordance with Presidential Instruction No. 4 of 2020. A number of funding posts are focused on the Covid-19 handling program and the results of this policy are quite effective. The implementation of the Bandar Lampung

City Government's budget refocusing policy has been going quite well because the implementation of the refocusing process has been in line with 3 (three) aspects which include adaptation, goal attainment, and integration.

Based on this explanation, it is concluded that the formulation of the second hypothesis is as follows:

H2: Budget Refocusing has an effect on Expenditure for Handling Covid-19

METHODS

Sample

The target population was selected by using purposive sampling from all districts/cities in Central Java Province, consist of 29 districts and 6 cities. Purposive sampling criteria, local governments that publish APBD Realization Reports and Notes to Financial Statements for the 2020-2021 period.

Operational Definition and Measurement of Research Variables

The dependent variable in this study is spending on handling Covid-19. The independent variable in this study is the remaining over budget calculation and budget refocusing.

Remaining Budget Calculation

According to the Regulation of the Minister of Home Affairs Number 13 of 2006, the excess budget calculation, hereinafter abbreviated as SiLPA, is the excess difference between the realization of budget revenues and expenditures during one budget period. According to the Regulation of the Ministry of Home Affairs Number 13 of 2006, the excess of the previous year's budget calculation is financing received that is used to cover the budget deficit, fund the implementation of follow-up activities on direct workload, and fund other obligations that have not been completed until the end of the fiscal year.

The measurement of the Remaining Budget Calculation variable is measured using the SiLPA realization taken from the Budget Realization Report in the District/City Regional Government Financial Reports in Central Java Province.

Budget Refocusing

Budget Refocusing is concentrating the budget or refocusing the budget for activities that were not previously budgeted for in the APBD through budget changes (Potabunga, 2020). This measurement of the Budget Refocusing variable is measured using the amount of the refocused budget taken from the Notes to the Financial Reports of Regency/City Governments in Central Java Province.

Expenditure for Handling Covid-19

Expenditure for Handling Covid-19 is expenditure that is budgeted and allocated specifically for anticipating and handling the impact of the transmission of Covid-19 (Pratiwi & Kusumo, 2020). The measurement of the Covid-19 Handling Expenditures variable is measured by using the total covid-19 handling spending which is taken from the Local Government Covid-19 Expenditure Budget Use Report and Notes to District/City Financial Reports in Central Java Province.

Analytical Method

The data analysis used in this study is multiple linear regression to test the effect of remaining budget calculations and budget refocusing on expenditures for handling Covid-19. In this study the regression model is formulated with the following equations:

$$EC = \alpha + \beta_1 RBC + \beta_2 BR + e$$

Information :

EC = Expenditures for Handling Covid-19

a = Constant

β_1 - β_3 = Regression Coefficient

RBC = Remaining Budget Calculation

BR = Budget Refocusing

e = Error

RESULTS

Description of Research Object

Sampling in this study used a purposive sampling method and obtained a research sample of 20 local governments Districts and Cities of Central Java Province in 2020-202 as follows:

Table 1. List of sample districts/cities in Central Java

No.	Districts/Cities	No.	Districts/Cities
1.	Banjarnegara District	11.	Purbalingga District
2.	Banyumas District	12.	Purworejo District
3.	Batang District	13.	Temanggung District
4.	Cilacap District	14.	Wonogiri District
5.	Demak District	15.	Wonosobo District
6.	Grobogan District	16.	Magelang City
7.	Jepara District	17.	Pekalongan City
8.	Klaten District	18.	Salatiga City
9.	Kudus District	19.	Surakarta City
10.	Pati District	20.	Tegal City

Source: Processed Data, 2022

Descriptive statistics

Descriptive statistics for the variables used in this study are as follows:

Table 2 Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Remaining Budget Calculation	40	41384	440589	1.88E5	85525.895
Budget Refocusing	40	32102	257583	1.14E5	63535.385
Expenditure for Handling Covid-19	40	24304	189944	7.39E4	41067.860
Valid N (listwise)	40				

Source: Processed Data, 2022

The Result of Multiple Linear Regression

Table 3 Multiple Linear Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	33919.046	12157.281		2.790	.008
	Remaining Budget Calculation	-.093	.065	-.195	-1.432	.160
	Budget Refocusing	.506	.088	.783	5.763	.000

a. Dependent Variable: Expenditure for Handling Covid-19

Source: Processed Data, 2022

Based on table 3 the results of multiple linear regression analysis obtained the following equation:

$$EC = 33.919,046 - 0,093 RBC + 0,506 BR + e$$

The t Test Results

Table 4 Partial Test Results (t test)
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	33919.046	12157.281		2.790	.008
	Remaining Budget Calculation	-.093	.065	-.195	1.432	.160
	Budget Refocusing	.506	.088	.783	5.763	.000

a. Dependent Variable: Expenditure for Handling Covid-19

Source: Processed Data, 2022

The effect of the independent variables on the dependent variable is shown in table 4 as follows:

The Remaining Budget Calculations (X1) has a t-count value of -1,432 which is smaller than t-table 2,026 with a significance of 0.160 (more than 0.05). From the results of these calculations, it can be concluded that the first hypothesis is rejected or the surplus of the budget calculation does not have a significant effect on expenditure for handling Covid-19.

The Budget Refocusing Variable (X2) has a t-count value of 5,763 which is greater than t-table 2,026 with a significance of 0.000 (less than 0.05). From the results of these calculations, it can be concluded that the second hypothesis is accepted, namely Budget Refocusing Has a Significant Effect on expenditure for handling Covid-19

DISCUSSION

The Effect of Remaining Budget Calculations on Expenditures for Handling Covid-19

Based on the results of the partial significance test, the calculated t value of -1.432 is smaller than t table (2.026) with a significance of 0.160 (more than 0.05). With a significance value of more than 0.05, it can be concluded that the first hypothesis which states that the excess budget calculation has an effect on Covid-19 handling spending is rejected.

Based on the Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, it is stated that the circumstances that caused the previous year's SiLPA to be used in the current budget year were to cover the budget deficit; fund the obligations of the Regional Government whose budget is not yet available; paying interest and principal on regional debts and/or bonds that exceed the available budget prior to changes in the APBD; pay off interest and principal obligations; to fund salary increases and benefits for ASN employees as a result of government policies; funding programs, activities and sub-activities for which budgets are not yet available; and/or fund sub-activities whose Performance Targets are increased from those set out in the DPA SKPD for the current budget year, which can be completed by the deadline for payment completion in the current budget year.

SiLPA basically "may not" be directly used by the central government and regional governments to finance the following year's APBN/APBD. If the government plans to use the SiLPA to fund the following year's APBN/APBD, it must first be discussed with the DPR/DPRD. With the Covid-19 pandemic national disaster that hit the world including

Indonesia, the central government made several policies including the policy that the government could use SiLPA to finance the continued implementation of the Corona Virus Disease 2019 (COVID-19) Pandemic Handling and/or national economic recovery (Faizal , 2021). The central government in 2021 uses the 2020 SiLPA to finance activities for handling the COVID-19 pandemic and national economic recovery for the 2021 fiscal year. The Central Java Provincial Government in 2021 also uses the 2020 SiLPA to finance the 2021 budget deficit caused by priority spending on handling Covid -19. Districts/Cities in Central Java Province also allocate SiLPA for Covid-19 Expenditure but in reality Regencies/Cities in Central Java Province in 2020 and 2021 do not experience budget deficits so that the budgeted SiLPA is not used to cover budget deficits caused by handling spending Covid-19. The SiLPA is used for other financing expenditures such as establishing reserve funds, local government capital participation, payment of principal repayments of debts that are due, and granting regional loans.

Evidence supporting that the excess budget calculations are not used to cover budget deficits caused by Covid-19 spending in this study can be seen in regencies/cities in Central Java in 2020-2021. Banyumas Regency in 2020 experienced a budget surplus of 81,045 million and in 2021 also experienced a surplus of 56,839 million. The realization of SiLPA in Banyumas Regency in 2020 is 242,710 million and in 2021 it is 294,230 million. It can be seen that Banyumas Regency in 2020-2021 did not experience a budget deficit caused by spending on handling Covid-19 so that the Remaining Budget Calculations were not used to cover the deficit but were used for financing expenditures in 2020 amounting to 29,519 million and in 2021 amounting to 49,748 for the formation reserve funds, local government capital participation, regional lending. Batang Regency in 2020 experienced a budget surplus of 70,575 million and in 2021 also experienced a surplus of 41,397 million. The realization of SiLPA in Batang Regency in 2020 is 122,730 million and in 2021 it is 174,895 million. It can be seen that Batang Regency in 2020-2021 did not experience a budget deficit caused by spending on handling Covid-19 so that the Remaining Budget Calculations were not used to cover the deficit but were used for financing expenditures in 2020 amounting to 27,885 million and in 2021 amounting to 13,669 for investment local government capital and payment of debt principal. Cilacap Regency in 2020 experienced a budget surplus of 63,568 million and in 2021 also experienced a surplus of 4,486 million. The realization of SiLPA in Cilacap Regency in 2020 is 280,865 million and in 2021 it is 324,582 million. It can be seen that Cilacap Regency in 2020-2021 did not experience a budget deficit caused by spending on handling Covid-19 so that the excess budget calculations were not used to cover the deficit but were used for financing expenditures in 2020 amounting to 19,825 million and in 2021 amounting to 15,000 million for regional investment. Demak Regency in 2020 experienced a budget surplus of 47,997 million and in 2021 also experienced a surplus of 29,229 million. The realization of SiLPA in Demak Regency in 2020 is 225,039 million and in 2021 it is 245,030 million. It can be seen that Demak Regency in 2020-2021 did not experience a budget deficit caused by spending on handling Covid-19 so that the excess budget calculations were not used to cover the deficit but were used for financing expenditures in 2020 amounting to 245,030 million and in 2021 amounting to 32,000 million for local government equity participation. Likewise with Klaten Regency, Kudus Regency, Purbalingga Regency, Purworejo Regency, Temanggung Regency, Wonogiri Regency, Magelang City, Pekalongan City and Surakarta City which show that they do not experience a budget deficit in 2020 and 2021 caused by spending on handling Covid-19. Financing expenditures for 2020 and 2021 will be used for the formation of reserve funds, local government capital participation, and payment of principal installments of debts that are due. So it can be concluded that the excess budget calculation has no effect on Covid-19 spending. The results of this study are in line with research conducted by Hamdani (2021). The results of this study indicate that SiLPA is not spent on financing health care and handling other impacts of the Covid-19 pandemic.

The Effect of Budget Refocusing on Expenditures for Handling Covid-19

Based on the results of the partial significance test, the calculated t value of 5,763 is greater than t table (2,026) with a significance of 0.000 (less than 0.05). With a significance value

of less than 0.05, it can be concluded that the second hypothesis which states that Budget Refocusing has an effect on Covid-19 Handling Expenditures is accepted.

Based on the Instruction of the Minister of Home Affairs No. 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling of Corona Virus Disease 2019 (Covid-19) in the Local Government Environment explains that regional governments need to accelerate prioritizing the use of budget allocations for certain activities (refocusing) and/or changes to budget allocations that are used adequately for increasing spending on handling Covid-19 which is focused on handling health and other matters related to health, handling economic impacts and providing a social safety net.

Operational financing in preventing Covid-19 is budgeted by reducing the allocation of costs to other posts that are not possible to continue and are not a priority for the government. This was stated in the Joint Decree of the Minister of Home Affairs and the Minister of Finance Number 119/2813/SJ Number 177/KMK.07/2020 which explained that local governments should make regional spending adjustments through rationalizing personnel spending, rationalizing spending on goods/services at least by 50% by reducing the budget and capital expenditure rationalization of at least 50% by reducing the budget. The difference from the results of the expenditure adjustment is used to fund spending on health and other matters related to health in the context of preventing and handling the Covid-19 pandemic, providing a social safety net, and/or handling economic impacts, especially keeping the regional business world stay alive.

Empirical evidence supporting that Budget Refocusing has an effect on Covid-19 Spending in this study can be seen in Regencies/Cities in Central Java in 2020-2021. In Batang Regency, refocusing the 2020 budget amounted to 86,772 million and in 2021 amounted to 46,287 million or experienced a decrease of 46.66%. Meanwhile, the realization of Covid-19 spending in 2020 was 67,805 million and in 2021 it was 35,300 million or decreased by 47.94%. In Banyumas Regency, the 2020 budget was refocused to 116,319 million and in 2021 to 83,330 million (a decrease of 28.36%). Meanwhile, the realization of Covid-19 spending in 2020 amounted to 80,544 million and in 2021 amounted to 71,831 million (decreased by 10.82%). Banjarnegara Regency refocused the 2020 budget of 70,227 million and 65,994 million in 2021 (a decrease of 6.03%). Meanwhile, the realization of Covid-19 spending in 2020 was 63,275 million and in 2021 it was 51,000 million (a decrease of 19.40%). In Demak Regency, refocusing the 2020 budget amounted to 198,729 million and in 2021 amounted to 124,137 million (a decrease of 37.53%). Meanwhile, the realization of Covid-19 spending in 2020 was 138,427 million and in 2021 it was 90,562 million (a decrease of 34.58%). In Grobogan Regency, refocusing the 2020 budget amounted to 95,339 million and in 2021 amounted to 128,596 million (an increase of 25.86%). Meanwhile, the realization of Covid-19 spending in 2020 was 94,772 million and in 2021 it was 113,039 million (an increase of 16.16%). In Kudus Regency, the 2020 budget was refocused to 82,333 million and in 2021 to 67,034 million (a decrease of 18.58%). Meanwhile, the realization of Covid-19 spending in 2020 was 55,536 million and in 2021 it was 27,456 million (a decrease of 50.56%). Purbalingga Regency refocused the 2020 budget of 49,191 million and 80,245 million in 2021 (an increase of 38.70%). Meanwhile, the realization of Covid-19 spending in 2020 was 45,476 million and in 2021 it was 64,787 million (an increase of 29.81%). This shows that if budget refocusing increases, it will be followed by an increase in covid-19 spending and if budget refocusing decreases, it will be followed by a decrease in covid-19 spending. So it can be concluded that budget refocusing has had an impact on Covid-19 spending.

The results of this study are in line with research conducted by Basri & Gusnardi (2021), Mansur (2021), Climate Rahmadian Adi Wibowo and Iskandar (2021), Aldila & Estiningrum (2022), Sutriso (2022). The results of this study indicate that the local government implements a budget refocusing policy in accordance with Presidential Instruction No. 4 of 2020. The results of the budget refocusing are used for handling health impacts, handling social net safety impacts (JPS) and handling economic impacts.

CONCLUSION

This study examines the effect of the remaining budget calculation and budget refocusing on expenditure for handling Covid-19 in districts/cities governments in Central Java in 2020-2021. The results of the research show that: (a) The results of partial hypothesis testing, the remaining budget calculation has no effect on expenditure for handling Covid-19 and refocusing the budget has an effect on expenditure for handling Covid-19. (b) The results of simultaneous hypothesis testing, the remaining budget calculation and budget refocusing will jointly affect spending on handling Covid-19 in districts/cities governments in Central Java province in 2020-2021. (c) The results show that 46.8% of Expenditures for Handling Covid-19 can be explained by the independent variables in this study, namely Remaining Budget Calculations and Budget Refocusing, while the remaining 53.2% Expenditures for Handling Covid-19 are influenced by other variables not examined. In this research such as Unexpected Spending (BTT), Additional Regional Incentive Funds (DID), Government Assistance in the Form of Money (BA-BUN), Additional Health Operational Assistance (BOK), and others.

LIMITATION

This study has limitations both in sampling and in measuring variables. Some of the limitations in this study include: In this study, only 2 independent variables were used, namely the Overtime of Budget Calculations and Budget Refocusing in influencing Covid-19 Spending. The object of this research only covers district/city local governments in Central Java Province, so it cannot be generalized to all local governments throughout Indonesia

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