

## **MODEL FOR REFOCUSING THE BUDGET FOR HANDLING THE COVID-19 PANDEMIC IN SUMEDANG REGENCY (CASE STUDY APBD OF SUMEDANG REGENCY FISCAL YEAR 2020)**

**Anye Widuri, Bambang Heru Purwanto, Lia Muliawaty**

Universitas Pasundan, Bandung, Indonesia

E-mail: [anye.widuri.dis@gmail.com](mailto:anye.widuri.dis@gmail.com)

### **Abstract**

The purpose of this research is to determine a Model for the Implementation of the Refocusing Policy on the Budget for Handling the Covid-19 Pandemic in the Sumedang Regency. This investigation takes a qualitative approach and makes use of descriptive research tools. Due to restrictions on timeframes and SOPs that had to be followed from the Central Government, the results showed that the implementation of the budget refocusing policy for controlling the Covid-19 Pandemic in Sumedang Regency had not reached expectations. This was due to the fact that the outcomes were not satisfactory. Even so, several indicators of policy success, such as clarity, credibility as a solution, consistency, efficiency, community participation, and policy recipients, have been implemented properly based on regulations. It is important to strengthen policy messages so that they are clearer and understandable to all, as well as increasing public participation and ensuring the credibility of the leadership. New findings on "Work Culture" and "Information Technology" are expected to improve policy implementation so that the handling of a pandemic can be more effective without compromising existing activities.

Keywords: Implementation Model, Refocusing Policy, Budget, Covid-19 Pandemic

### **A. INTRODUCTION**

The development of Covid-19's dissemination is extremely rapid, affecting many aspects, including social and economic ones. Social distancing policies and work-from-home recommendations are implemented to reduce the spread of Covid-19, which has a significant impact on the economy of the country (Ikmal & Noor, 2021). To combat the Covid-19 pandemic, the Central Government and Regional Governments are implementing preventative policies and measures (Wiryawan, 2020).

In the midst of the Covid-19 pandemic in Indonesia, integrated solutions and foresight were required at the central and regional levels, necessitating Presidential Instruction (Inpres) No. 4 of 2020 regarding Activity Refocusing, Budget Reallocation, and Procurement of Goods and Services. The essence of the Presidential Instruction is that the President instructs Regional Heads to allocate and optimize the budget for Covid-19 management. To combat Covid-19, the government is shifting priorities and reallocating funds (Paramitha et al., 2023).

In accordance with Presidential Instruction No. 4 of 2020 on Refocusing Activities and Budget Reallocation, this directive is refocused on budget redistribution activities and the procurement of products

and services to expedite the handling of Covid-19. This arrangement places a greater emphasis on budgetary efforts that were previously utilized for purposes other than addressing Covid-19 and will then concentrate on preventing Covid-19. This is crucial because Covid-19 is a very urgent situation that must be resolved immediately (Karim et al., 2022).

Funding for handling and controlling the spread of Covid-19 in Sumedang Regency via a policy of refocusing the budget so that it has an impact on the designated development plans. Due to the Covid-19 pandemic, the majority of the Regional Expenditure Budget (APBD), which was originally intended for various physical and non-physical development programs agreed to be implemented in 2020, could not be implemented. Instead, the funds were redirected to combating Covid-19, a process known as designation refocusing (Goddess, 2022).

The transfer of APBD funds will certainly have an impact on various sectors, especially development plans in Sumedang Regency. Development plans that have been designed and approved as contained in the APBD for Fiscal Year 2020 cannot be implemented, because the budget has been diverted to handling Covid-19 (Nabilla et al, 2022). This happened not only in Sumedang Regency, but also in other regions in Indonesia. Thus of course the government needs to formulate appropriate and consistent policies in implementing these policies.

According to Budi Winarno (2007), it is more suitable because it emphasizes what is actually being done rather than what is proposed or intended. In addition, this concept makes a clear distinction between policies (policies) and decisions (decisions), the latter of which carries the connotation of selecting among numerous alternatives. Budi Winarno (2007) also suggests that policy should be viewed as a series of activities that are more or less related to the consequences for those affected, as opposed to a single decision.

Previous research by Runiawati & Nurasa (2022) examining the implementation of public policies with fiscal decentralization in budgeting for handling the Covid-19 Pandemic has not been fully effective, meaning that it has not been able to take all necessary measures to expedite the handling of the Covid-19 Pandemic. Communication and policy factors were responsible for the ineffective management of the Covid-19 pandemic.

The concept of policy implementation according to Goggin et. al (1990), policy is assumed as a "message" from the fundamental government (central) to local government. Although the concept of policy implementation according to Goggin et.al (1990) is not the only test of phenomena to reveal the truth, it does not rule out the possibility of additions after analyzing this research. In order for the expected target to be achieved, a clear and transparent policy formulation is needed.

Referring to the theory of Goggin et al. (1990), there is a phenomenon of difficulties in implementing the budget refocusing policy for managing the Covid-19 Pandemic in Sumedang Regency. The initial "message content" As a response to extraordinary events, the Central Government issues regulations, compelling the Regional Governments to implement these policies. Regional Governments are required by the provisions of the Minister of Finance's Regulation to reduce Goods/Services Expenditures by at least 50 percent, Capital Expenditures by at least 50 percent, and Personnel Expenditures by at least 50 percent. The budget difference resulting from the Adjustment of Regional Revenue and Expenditure Targets will be used for: 1) Expenditures in the health sector and other health-related matters in the context of preventing and responding to the Covid-19 Pandemic; 2) Provision of a Social Safety Net; and 3) Handling of Economic Impacts, particularly protecting world regional businesses that are still alive.

Problem is "*form of message* ", policies issued by the Central Government cannot be implemented effectively, either by the Provincial Government or Regency/City Government, including duplication of activities, where the activities that have been budgeted by the Regency/City Government are in fact the same activities. budgeted by the Provincial Government, resulting in non-absorption of the budget. This means the lack of coordination between districts and provinces. The number of regulations issued by the Central Government resulted in changes to regulations also in the Provincial Government and District/City Governments. Likewise with regard to the lack of socialization carried out by the Government and the Province to the Regency Government. This results in an immature budget. The regional government as the recipient of the policy is still unable to implement it because too many regulations have been issued, which has resulted in immature planning.

*Third problem "Perceptions about leadership/communicator reputation "* , budget transfers result in performance indicators in Regional Apparatuses not being achieved. Many activities were hampered because the budget allocated was diverted to handling the Covid-19 Pandemic. Many priority activities outside of infrastructure were carried out at the end of the year. The Regional Head, in this case the Sumedang Regent, has made several regulations in accordance with what has been mandated by the Central Government, even though there are many obstacles in the field, especially from resources. If under normal circumstances budget shifts are only carried out between organizational units, while for extraordinary events, namely for the handling of the Covid-19 pandemic, budget *refocusing* is carried out between organizations. So that it greatly affects the performance of the organization.

*Refocusing* the budget with the potential to be based only on Presidential Instructions will result in neglecting budgeting based on regional autonomy. The neglect is the principle of budgeting that should be carried out by the regional executive and legislative organs, but in reality it is only directed at the executive organs, both from the transfer process to the use of the budget (Apriliyanti et al, 2021).

The research is focused on the Policy Implementation Model *for Refocusing* the Budget for Handling the Covid-19 Pandemic, especially from the aspects of the content of the message (policy), the form of the message (policy) and perceptions about the leadership/reputation of the communicator (policy actors). The model is directed at the macro implementation mechanism of the Central Government policy regarding budget *refocusing policies* carried out by the Sumedang District Government through its planning and budgeting policies. The results of this study aim to find a model for implementing an effective Covid-19 handling budget *refocusing policy as information material/recommendations to the Regional Government of Sumedang Regency for improving the implementation of subsequent policies.*

## **B. LITERATURE REVIEWS**

### **1. Public policy**

Public policy, as defined by Tangkilisan (2003), consists of the government's efforts to address societal issues through a variety of channels. Public policy is "whatever the government chooses to do or not do," according to Thomas R. Dye, as cited by Islamy (2009). Leo Agustino (2009) cites David Easton, who defines public policy as "the authoritative allocation of values for the whole society," to explain what it is. This definition highlights the fact that only individuals with authority in the political system (government) can legally act on behalf of their people, and that this action or inaction takes the shape of value allocation. Experts

agree that public policy consists of a set of measures taken or not taken by the government with the intention of achieving specific ends (such as the amelioration of public problems or the promotion of the public interest). The government's plans to implement anything are typically codified in laws and regulations that are binding and enforceable.

## **2. Goggin, Bowman, and Lester's (1990) Model of Policy Implementation**

In 1990, Malcolm Goggin, Ann Bowman, and James Lester created what they called the "third generation policy implementation model," sometimes known as a "communication model" for carrying out policy. Through the promotion of a research method approach involving independent, intervening, and dependent variables and the establishment of communication as a driving force in policy implementation, Goggin et al. hope to create a more scientific model of policy implementation.

Third-generation research aims to shed light on the causes of behavioral implementation's temporal, policy, and institutional variability. Implementation behavior in the future can be predicted with the use of research. Many professionals in the field feel that progress has been stymied by conceptual and methodological problems, which have been the focus of third-generation research. Implementation studies of the third generation strive to be more scientific than those of the previous two generations.

Goggin, et. al (1990) used a communication approach to see implementation as a process, a series of decisions and actions by the state directed at carrying out a predetermined mandate. Implementation in his view is often equated with state compliance, or a fulfillment of legal procedural demands in accordance with a predetermined time. Implicit in this statement is that there are no modifications or changes to a policy decision that could conflict with the intentions of policy makers.

## **3. Budget Refocusing Concept**

Budget refocusing, according to its etymological roots, is "to focus" or "refocus" the budget. Meanwhile, in terminology (according to words), budget refocusing involves allocating funds to endeavors for which provision had not been made in the original budget. To reallocate resources is why we refocus our budgets (Haikal, 2021). Weston et al. (1997) contend that as a company's business position is narrowed, management will find it simpler to monitor and make better judgments. The same thing can happen to a country; in times of crisis, the concept of refocusing should be used to the task of maintaining the country's financial security.

One way to ensure national economic stability and reduce the likelihood of a recession is to shift focus. The potential for a global economic shock as a result of an occurrence or the sensitivity of the economic system as a result of the effects of improper or strategic measures are both factors to be taken into account while shifting attention. If you look at government regulations from the perspective of fiscal policy, you'll see that they all revolve around the budget. Specifically, Presidential Instruction No. 4 of 2020 addresses refocusing activities, budget reallocations, and procurement of goods and services in the context of accelerating handling of COVID-19. This is inseparable from the fact that the government has made special arrangements related to budget refocusing.

## **C. METHODS**

In this form of qualitative research, descriptive analysis is the technique employed by researchers. "Qualitative research is a research procedure that generates descriptive data in the form of written or spoken

words from people and observable behavior," as stated by Moleong (2014). The qualitative approach was selected with the expectation that it will yield actual data and provide an in-depth examination of the research problem, as was anticipated. This qualitative research method is deemed highly appropriate for the study of public administration, particularly research that seeks to comprehend society. The qualitative methodology employed is qualitative case study methodology. A case study, according to Rahardjo (2017), is a series of scientific activities conducted intensively, in detail, and in depth about a program, event, or activity at the individual, group, institution, or organization level to acquire in-depth knowledge about the event. The designated events, referred to as actual cases (real-life events) in the following text, are ongoing and not something that has already occurred..

## **D. RESULTS AND DISCUSSION**

### **1. Implementation of the Refocusing Policy for Handling the Covid-19 Pandemic in Sumedang Regency**

The Sumedang Regency Government takes the Covid-19 pandemic very seriously. The Sumedang Regency Government has budgeted Rp. 216 billion for the management of Covid-19. The budget comes from SKPD's refocus and unanticipated expenditures in 2020. 216 billion IDR are allocated to the health sector, economic impact, and social safety provisions. The Sumedang Regency Government is committed to ensuring that every rupiah of money in the APBD is used responsibly and managed transparently so that the benefits are felt by the community as much as possible.

Adjustments to regional revenue targets and rationalization of regional expenditures are carried out by first amending the Sumedang Regent's Regulation regarding the Elaboration of the APBD for the 2020 Fiscal Year through an internal meeting between DPRD leaders and the Sumedang Regency Government Assistance Team, then codified as a Regent's Regulation. The Regional Government of Sumedang Regency made adjustments and submitted a report on the results of the APBD adjustments to the Minister of Finance. The policy implementation model that is in accordance with the refocusing of the budget for handling the Covid-19 pandemic is in accordance with Goggin, et al. (1990), which explains that in policy implementation, one must pay attention to three factors: 1. The content of the policy message, 2. The form of the policy message i.e. the medium.

#### **a) Message Contents**

According to Goggin et al. (1990), policy implementation can be observed through the "Message Content" of the Refocusing Policy Implementation of the Covid-19 Pandemic Handling Budget in Sumedang Regency. The indicators of policy implementation are policy clarity, message credibility as a solution, and policy consistency.

The indicator of policy clarity from the variable content of the policy message, that in its implementation the policy of refocusing the budget for handling the Covid-19 pandemic in Sumedang Regency can be clearly accepted and implemented, resulting in the Sumedang Regency Government issuing a regulation in the form of a Sumedang Regent's Regulation.

Following up on the circulars issued by the Minister of Home Affairs and the Minister of Finance regarding regional obligations to relocate and *refocus* budgets for Covid-19 funding, budget planning will be taken from SKPD budgets by relocating and refocusing *funds* . This is to support all needs, one of which is the

needs of the Health Service and hospital facilities related to planning for the implementation of Covid-19 countermeasures. Because basically this handling is not only the responsibility of the Health Office and Hospital.

While indicators based on the credibility of messages as a solution, it turns out that they cannot be fully used as a solution, because on the one hand the policy is a solution in fulfilling the budget for tackling the handling of the Covid-19 pandemic, on the other hand the Regional Government is limited in its authority. Each Regional Apparatus must make a policy wisely to evaluate or review which programs, activities and sub-activities will be refocused and which may not be refocused by prioritizing activities that can restore the regional economy.

The Sumedang Regent Regulation was issued based on the results of a meeting between the Sumedang Regency Government and the Sumedang Regency DPRD. The Sumedang Regency DPRD is only represented by the Leaders and the Sumedang Regency Government is represented by the Local Government Assistance Team. Too frequent regulatory changes resulting in a lack of conveyance of information, both from DPRD Leaders to DPRD Members, as well as from TAPD to Regional Apparatuses.

For indicators of policy consistency from the variable content of the policy message that the implementation of the policy of refocusing the budget for handling Covid-19 is always changing, adjusted to the regulations issued by both the Central Government and the Provincial Government.

Regulations from Sumedang Regent Regulation Number 14 of 2020 to Sumedang Regent Regulation Number 72 of 2020, it can be stated that the clarity of the policy has explicitly and in detail regulated *the refocusing* of the budget for handling the Covid-19 pandemic. Where in dealing with Covid-19 Sumedang Regency focuses on 2 (two) main things, namely governance policies and mobilization of social capital orchestras. The two policies in handling the Covid-19 pandemic use a progressive and accountable, comparative/ *scientific* as well as innovative and collaborative way.

#### b) Message Form

According to Goggin, et.al (1990), that the policy implementation model is seen based on "Message Form". So in implementing the policy of *refocusing* the budget for handling the Covid-19 pandemic in Sumedang Regency, it can be seen based on indicators: policy efficiency, community participation, frequency of message repetition, type of policy and policy recipients.

indicator for policy efficiency in implementing the budget *refocusing policy* for handling the Covid-19 pandemic in Sumedang Regency. Efficiency only occurs when in the process of implementing budget *refocusing* all Regional Apparatuses can carry out activities optimally even with a limited budget and no budget is returned to the Regional Treasury. In fact, in 2020, the Sumedang Regency Government returned Rp. 80 billion to the Regional Treasury.

After the researchers conducted further research, and conducted further interviews, the budget was not absorbed due to confusion from the Regional Apparatuses, but after receiving further explanation from the BKAD as the budget manager, the Regional Apparatuses were able to understand and carry out activities in accordance with the regulations issued by the Sumedang Regent. .

*refocusing* policy for handling the Covid-19 pandemic in Sumedang Regency. The socialization was only limited to working meetings at the leadership level of the Sumedang Regency DPRD and Sumedang Regency TAPD. The DPRD of Sumedang Regency as a representative of the Sumedang Community is due to

regulations that often change so that their role as people's representatives is less involved, resulting in many community aspirations not being implemented in the 2020 period.

The indicator for the frequency of message repetition, according to regulations issued by the Central Government, the Sumedang Regent has issued regulations in the form of Regent Regulations 6 times. Any changes to the Regent's Regulations are discussed in advance with the DPRD leadership, even though there is a slight lack of understanding from the Regional Apparatuses due to changes in regulations in a very short time, but the Regional Apparatuses can carry out what has been stated in the Regent's Regulations.

Indicators of recipients of the policy *refocusing* the budget for handling Covid-19 after the results of previous research on initial observations varied, but after continuous socialization by the Sumedang District Government Assistance Team, finally all Regional Apparatuses were able to carry out the regulations issued by the Sumedang Regent with approval by the DPRD of Sumedang Regency

*refocusing* can be realized efficiently if the application-based technology that has been implemented by the Sumedang District Government is not only known and implemented by the upper levels of government but the community is also given a role, so that the local government and the community can work together, especially in information technology. With the *refocusing of* the budget which resulted in many activities not being carried out, the DPRD as a representative of the community was at least affected by the lack of information that was not conveyed to the public.

#### c) Perceptions of Leadership or Communicator Reputation

According to Goggin, et.al (1990:74), that the policy implementation model is seen based on "the reputation of the communicators" ( *the reputation of the communicators* ) includes resources, legitimacy of regional leaders as policy makers, and leadership credibility. The importance of legitimacy to support the reputation of the actors is also a concern in the implementation of *the refocusing* policy a budget for handling the Covid-19 Pandemic in Sumedang Regency . The form of legitimacy provided is in the form of authority to the SKPD heads in Sumedang Regency to carry out supervision and direction for the benefits *of refocusing* . APBD which is implemented through several stages starting from planning and budgeting, in implementing the policy there is a Standard Operating Procedure (SOP) so that the policy can be implemented. Sumedang Regency The bureaucratic structure is based on the same standard SOP as the previous APBD preparation.

Based on the research data above, it can be analyzed that the implementation of *refocusing* the budget for handling the Covid-19 pandemic based on the dimensions of the reputation of the policy communicator is already based on resource indicators, each Regional Apparatus can clearly accept the regulations made by both the Central Government, the Provincial Government and the Sumedang District Government . The contents of policy messages from indicators of the legitimacy of regional leaders making policies as a solution can be accepted by regional apparatuses and the public. Sumedang Regent Regulations can be implemented by the Regional Apparatus and policies issued have the support of the community. With the addition of the number of beneficiaries both from the Central Government, Provincial Governments and District Governments. The Sumedang Regency Government fulfills the community's needs in the health sector.

As an indicator of the credibility of the leadership *refocusing* the budget for handling Covid-19 after the results of previous research on initial observations showed a decrease in the performance of the Regional Apparatuses due to changing regulations, the Sumedang Regent was able to ensure that the Regional

Apparatuses could carry out the regulations issued by the Sumedang Regent with the approval of the DPRD Sumedang Regency.

## 2. Policy Implementation Model for Refocusing the Budget for Handling the Covid-19 Pandemic in Sumedang Regency

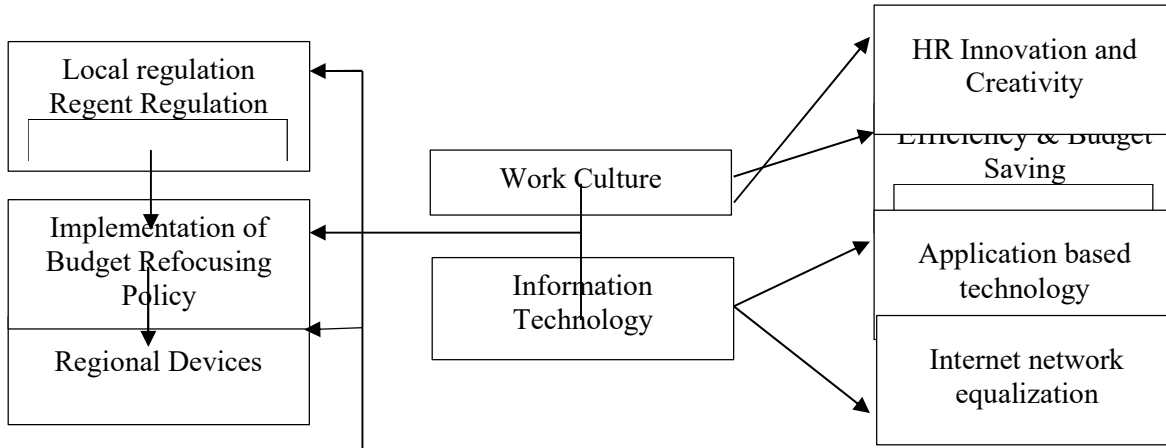
Research The implementation of the budget *refocusing policy* for handling Covid-19 in Sumedang Regency has not yet been carried out there is research beforehand so this is a new discovery made by researchers. In this study, the implementation of the budget *refocusing policy* for handling Covid-19 in Sumedang Regency has been going quite well, but there have been obstacles such as the time limit given and the SOPs that are guided by the Central Government. However, if seen from the success in a short time it was successfully implemented even though there had been one sided decision making due to an urgent nature, after that it could be explained to each Head of Regional Apparatus in Sumedang Regency with good cooperation between the Government assistance Team .

Researchers found another obstacle in the implementation of the budget *refocusing policy* in Sumedang Regency , namely the delivery of information that was not fast enough, due to the internet network not being fully spread in Sumedang Regency. The Sumedang Regency Government in the form of services to the community, especially the Sumedang Regency Social Service , has distributed food social assistance well, but with the Covid-19 pandemic, the Sumedang Regency Government , according to the direction of the Central Government, refocused *the* budget and the Social Service went wrong. one agency that received a *refocusing* budget that was useful for helping people affected by the co-19 pandemic, for that the Sumedang District Social Service must optimize the *refocusing result budget* to help food-deficient communities in dealing with Covid-19.

An effective policy implementation model in handling the Covid-19 pandemic in Sumedang Regency, apart from the theoretical concept of the policy implementation model mentioned by Goggin, et.al (1990). The theory pays attention to three things, namely: the content of the message, the form of the message, and the perception of the leader. In addition to these 3 dimensions, the researchers analyzed the results of the research, to implement the budget *refocusing policy* for handling the Covid-19 pandemic, it is necessary to include other dimensions and indicators. The findings of other dimensions and indicators obtained by researchers are "Work Culture" with indicators of HR Innovation and Creativity and Budget Efficiency and Savings. The second dimension is "Information Technology" with indicators of Application-Based Technology and Internet Network Equity.

From the research results, the researchers found the three dimensions of the policy implementation model put forward by Goggin, et al (1990). Based on the results of the study, researchers also found other dimensions that had not been stated by Goggin, et.al. This dimension is a novelty from the research obtained, namely in the form of a "Work Culture" dimension with indicators in it namely HR innovation and creativity, as well as budget efficiency and savings and the "Information Technology" dimension with application-based technology indicators and internet network equity . So the researchers concluded that the ideal policy implementation model in the budget *refocusing policy implementation model* for handling the Covid-19 pandemic in Sumedang Regency needs to include the dimensions of the research findings.





**Figure 1 Implementation Model of the new budget refocusing policy**

## E. CONCLUSION

*refocusing* policy for handling the Covid-19 Pandemic is based on message content with indicators of policy clarity, message credibility as a solution and policy consistency. Form of message with indicators of policy efficiency, community participation, frequency of message repetition, type of policy and policy recipients. Perceptions about the leadership, with indicators of resources, the legitimacy of regional leaders who make policies and the credibility of the leadership. all indicators can be said to have been implemented properly in accordance with regulations issued by the Central Government. It will be even more effective if it is coupled with new findings, namely "Work Culture" with indicators of HR innovation and creativity and efficiency and budget savings, as well as "Information Technology" with indicators of application-based technology and internet network equity. The implementation model for the implementation of the budget *refocusing* policy for handling the Covid-19 Pandemic in research in Sumedang Regency has not met expectations with the discovery of obstacles such as the time limit given and SOPs that are guided by following the Central Government, when paying attention to the "Work Culture" dimension with indicators of innovation and creativity HR, and efficiency and budget savings, as well as the "Information Technology" dimension with application-based technology indicators and internet network equity. So that budgeting *refocusing* for handling the Covid-19 pandemic can run without reducing or eliminating existing activities.

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