

ministries/agencies, savings are made on expenditures that are not related to the prevention of Covid-19. Everything was postponed, such as business trips, meeting costs, honorariums, non-operational shopping, goods shopping, other expenses. Capital expenditures have been postponed for multiyears, project activities that have been contracted are renegotiated with third parties so that they can be delayed. Meanwhile, for personnel expenditure, it is the postponement of the increase in performance allowances for prospective civil servants. Expenditures that are excluded from the cuts are expenditures for overcoming the impact of Covid-19, as well as spending on preventing stunting, maternal and infant mortality, and eradicating other infectious diseases such as tuberculosis, HIV AIDS, dengue fever, while maintaining efficiency and effectiveness. Spending on social assistance as part of the social safety nets stimulus. Pure non-rupiah ceilings such as non-tax state revenues and public service agencies, foreign loans and grants, domestic loans/grants, and state sharia securities because they cannot be reallocated to other programs. The State Revenue and Expenditure Budget is used as the main and important instrument in controlling Covid-19 in the regions. Through budget policies, the government will be able to implement other policies such as social policies, policies to control economic impacts, and health policies (Sanjaya, 2020).

The implementation of this activity refocusing and budget reallocation of course creates problems in local government financial management. Bagjana (2020) stated that several problems related to the financial management of local governments were caused by, among others, inadequate budgets, insistent regulations, trauma in the management of unexpected expenditures and there had never been a national-scale disaster such as the Covid-19 pandemic.

The East Kutai Regency Government is no exception, the management of spending used to deal with Covid-19 is suspected to have caused new problems. Among other things, in terms of administration and accountability for spending on Covid-19, the amount of which is quite large can cause confusion, especially in the use of unexpected spending.

Kaltim Today (2020) stated that the impact of the Covid-19 pandemic required the East Kutai Regency Government to make changes to the budget allocation for certain activities in the 2020 State Revenue and Expenditure Budget with an amount of around Rp. 69 billion. This of course made many changes in the activities of the East Kutai Regency Government. The 2020 East Kutai Regency State Expenditure Budget, which previously reached Rp 3.6 trillion, has been reduced to Rp 2.4 trillion due to refocusing of activities and reallocation of budgets for handling the Covid-19 pandemic. In dealing with Covid-19, the East Kutai Regency Government has allocated a budget of approximately Rp. 69 billion for seven relevant local government organizations, namely the Health Service, Social Service, Kudungga Sangatta Regional General Hospital, Regional Disaster Management Agency, Environment Service, Regional Water Company. Drink Tirta Tuah Benua East Kutai and Regional Inspectorate as control (Kaltim Today, 2020)

Based on the background of the problem above, it is deemed necessary to conduct research with the title: "Refocusing on Activities and Reallocation of Regional Revenue and Expenditure Budgets during the Covid-19 Pandemic (Study on Policy Implementation Based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in Regency Governments) East Kutai."

The purpose of this study is to describe and analyze the implementation of the policy of refocusing activities and reallocating the State Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government. In addition, it aims to describe and analyze the supporting and inhibiting factors in the implementation of the policy of refocusing activities and reallocating the State Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government.

2. Literature Review

Budget

The budget is an effective and short-term planning and control tool, usually covering a period of one year (Anthony & Govindarajan, 1998). Not every work plan of a government can be called a budget.

Rudianto (2006) describes several special features of the budget that distinguish it from the plan. The budget is expressed in monetary units; generally cover a period of one year; contains management commitment; the proposal is approved by an official higher than the budget implementer; once approved

the budget is only changed if there are special circumstances; and if there is a deviation in its implementation, the factors causing the deviation must be analyzed.

Budget Reallocation and Activity Refocusing

Basically the budget is the embodiment of the government's work plan, and under certain conditions, the budget can be changed. To respond to the Covid-19 pandemic, the government is rolling out fiscal restoration through a budget reallocation scheme and refocusing of activities. Broadly speaking, the reallocation and refocusing of activities are related to each other. New adjustments can be made if the reallocation has been completed by the budget formulator (Jaweng et al., 2020).

Budget reallocation and refocusing of activities are basically efforts to rationalize Regional Revenue and Expenditure Budgets in the regions. This is carried out as mandated in Presidential Instruction No. 4 of 2020. Reallocation leads to adjustment steps, which are carried out by changing the Regional Revenue and Expenditure Budget. Meanwhile, refocusing is an effort to reorganize government activities based on the results of budget reallocation. This budget rationalization consists of rationalization of expenditure on goods/services of at least 50 percent; capital expenditure of at least 50 percent; personnel expenses; and other shopping (Jaweng et al., 2020).

When seeking rationalization through reallocation and refocusing schemes, local governments are asked to pay attention to several conditions. The first is the regional financial capacity with a tolerance for the total rationalization of goods/services and capital expenditures of at least 35 percent. Second, the decline in Regional Original Income due to the decline in community activities. And third, the importance of handling budgets in the regions to improve economic development during the Covid-19 pandemic (Jaweng et al., 2020).

Covid-19 pandemic

Corona virus is categorized as a very dangerous disease that can infect from human to human. Corona viruses are a large family of viruses that can cause disease in humans and animals. In humans it usually causes respiratory infections, from the common cold to serious illnesses such as Middle East Respiratory Syndrome (MERS) and Acute Respiratory Syndrome (SARS). This disease mainly spreads to everyone through respiratory droplets from coughing (droplets) and sneezing (Sanjaya, 2020).

The initial transmission of the corona virus was recorded on December 31, 2019, the WHO representative office in China reported a case of pneumonia in Wuhan City, Hubei Province, with unknown epidemiology. On January 7, 2020, China identified pneumonia of unknown epidemiology as a new type of corona virus (new corona virus) (Sanjaya, 2020).

On March 11, 2020, the World Health Organization (WHO) announced the new outbreak of Covid-19 as a global pandemic. WHO is coordinating global efforts to manage the impact and declare Covid-19 a global pandemic. The scale of the impact is unprecedented, and research suggests it may take more than a decade for the world to recover socially and economically. On January 30, 2020, WHO declared that the SARS-CoV2 outbreak was a public health emergency. Epidemiologically, the novelty of Covid-19 (SARS-CoV2) is caused by a strain of the corona virus, so there is a lack of preparedness due to its sudden and rapid spread that many governments around the world are unprepared for. A pandemic like Covid-19 brings significant challenges to all health services, especially those entering low to middle income countries, where access to additional and expanded services may be difficult (Lestyowati, 2020).

Public Policy

According to Dye (1998), public policy is whatever the government chooses to do or not to do. According to him, state policies must not only be implemented but also things that are deliberately not done, because they both have an influence on the public. Meanwhile, Anderson (1975) states more specifically that public policies are developed or formulated by government agencies and officials. In this regard, non-government actors can of course influence the development or formulation of state policies.

Based on certain views, the nature of public policy is understood as the direction of government action which can be detailed into several categories, namely policy demand, policy decisions, policy statements, policy outputs, and policy outcomes (Winarno, 2007).

Subarsono (2005) states that public policies can be in the form of laws, government regulations, provincial government regulations, city/district government regulations and mayoral/regent decisions; including statements of public officials. The basis is that public officials are one of the policy actors who play a role in implementing the policy itself.

Public Policy Implementation

In Webster's Dictionary (Wahab, 1990), the notion of implementation is briefly formulated where to implement means to provide means for carrying out: to give effect to action (presenting or helping to carry out the impact / result in something).

In a more detailed explanation, Van Metre and Van Horn define the implementation of public policy as actions taken by public organizations that are directed to achieve the goals that have been set in decisions into actions (Sadhana, 2011). operational within a certain period of time as well as in order to continue efforts to achieve major and minor changes determined by policy decisions.

Implementation of Public Policy According to George C. Edward III

This study uses a model of public policy implementation as proposed by George C. Edward III. This implementation model was chosen because this research intends to reveal aspects of communication, resources, disposition, and bureaucratic structure. In addition, this study intends to determine the interrelationships between these aspects so that the supporting and inhibiting factors can be identified.

Edward III mentions that there are four interacting factors in policy implementation, namely communication factors, resource factors, disposition or attitude factors, and organizational structure factors (Sadhana, 2011). Each of these factors will be explained below.

Communication

Communication can be interpreted as a human business activity to convey thoughts and feelings to others. The communication factor is considered a very important factor because in every activity process that involves every element of human and resources, it will always try to deal with the problem of "how the relationship does" (Sadhana, 2011).

In implementation, according to Edward III, communication has an important role, not only for implementers but also for policy makers. For this reason, it is important that there is consistency of communication from top to bottom that is firm and clear so that there is no leeway for implementers to interpret it differently. Many obstacles lie in the communication transmission lines in the implementation process, and these obstacles can interfere with policy implementation (Sadhana, 2011).

Resource Factor

Resources also have an important role in policy implementation. Because no matter how clear and consistent the provisions or rules are as well as accurate communication, if the personnel responsible for implementing the policy lack the resources to do their job effectively, then the implementation of the policy will not be effective (Sadhana, 2011).

Sources in implementing the policy in question include, among others, staff who must have the expertise and ability to carry out tasks, orders, and recommendations from superiors (leaders). In addition, there must be an appropriateness or appropriateness between the number of staff needed and the expertise that must be possessed. It also includes facilities which are a means to operationalize the implementation of a policy which includes, among others: buildings (offices), equipment, and intensive funds, all of which will provide services in policy implementation (Sadhana, 2011).

Disposition Factor

Disposition is defined as the attitude, tendency, desire, or agreement of the implementers to implement the policy. If the implementation of a policy is to succeed effectively and efficiently, the implementers must not only know what to do, but also must have the ability to implement the policy (Sadhana, 2011).

Most implementers can carry out policy implementation freely, because of their dependence on the authority of policy makers. Meanwhile, how the implementers exercise this discretion, largely depends on their attitude or disposition towards a policy. This attitude is influenced by their views on a policy and the influence of that policy on the interests of their organization and personal interests (Sadhana, 2011).

Bureaucratic Structure Factor

Although the resources to implement a policy are sufficient and the implementers understand the purpose and how to implement it, and they also have the desire to do so, implementation is still not effective because of the ineffectiveness of the existing bureaucratic structure. This is because the successful implementation of a comprehensive policy requires good cooperation from various parties. This is because organizational fragmentation can hinder the coordination needed to implement a complex policy. The inefficiency of the bureaucratic structure can also waste scarce resources, create chaos and confusion, all of which will lead to deviations from policy implementation from its objectives (Sadhana, 2011).

This bureaucratic structure includes aspects: organizational structure, division of authority, relationships between organizational units within the organization concerned, and organizational relationships with outside organizations (Sadhana, 2011).

Management

Etymologically, management (English) comes from the word to manage. In Webster's New Cooleglate Dictionary, the word manage is explained to come from the Italian word managlo from the word managlare, which then comes from the Latin manus which means hand. The word manage in the dictionary is given the meaning: "guiding and supervising, treating carefully, taking care of commerce or affairs, achieving certain affairs" (Sukarna, 1992).

Meanwhile, in terms of terminology, there are several definitions of management, including that proposed by Terry (2000), management is a process or framework that involves the guidance or direction of a group of people towards organizational goals or real goals. According to Turney, et.al., (1992), management is a process to achieve organizational goals through the work done by managers and personnel. According to Stoner (2005), management is a process of planning, organizing, leading and controlling the work of members of the organization and the utilization of all organizational resources in order to achieve the goals that have been set. And according to Dubrin (1990), management is a process of using organizational resources to achieve organizational goals through the functions of planning, decision making, organizing, leadership and supervision.

The management function is a series of various activities that have been determined and have interdependence relationships between one another carried out by people in the organization or parts assigned to carry out activities. Various management functions such as planning, organizing, coordinating, directing, motivating, communicating, leadership, risk taking, decision making and monitoring (Gaspersz, 1994).

In the management process involved the main functions displayed by a manager/leader, namely planning, organizing, staffing, leading, motivating, providing direction, facilitating, empowering staff, and supervising (Syukur, 2011).

3. Methods

Research Approach

The approach in this study uses a descriptive-qualitative approach. Descriptive-qualitative research, according to Bogdan & Taylor (in Moleong, 2002), is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behavior. The research results will be designed to collect information about the real situation by providing a systematic, factual and accurate description or description of the object to be studied.

Using this descriptive-qualitative approach, the researcher will describe and analyze systematically, factually, and accurately about the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the Government of East Kutai Regency.

Research Focus

The focus of this research includes: First, the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government (with variables: socialization, resources, commitment, and working mechanism). Second, the supporting and inhibiting factors in the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government (with variables: supporting factors and obstacle factor).

Research Sites

This research was conducted in the Government of East Kutai Regency. The selection of this research location was based on the following considerations: First, East Kutai Regency is an area affected by the Covid-19 pandemic, both in terms of health and socio-economics. Second, the East Kutai Regency Government has implemented Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the 2019 Corona

Virus Disease Pandemic and/or in Facing Threats That Endanger the National Economy and/or Stability The Financial System has refocused its activities and reallocated the Regional Revenue and Expenditure Budget. Third, the East Kutai Regency Government has made changes to the Regional Revenue and Expenditure Budget in response to the Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 and other related regulations.

Data Collection Technique

Data collection techniques in this study include in-depth interviews, participatory observation, and documentation. "Interviews" are carried out by submitting a number of statements orally to predetermined informants. In this study, the researcher used an in-depth interview technique based on guidelines that contained things to be asked so that it was hoped that it would not deviate from the research focus on the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulations in Lieu of Laws. Republic of Indonesia Number 1 of 2020 in the Government of East Kutai Regency and its supporting and inhibiting factors.

"Observation" is done by making direct observations of the object being observed. In this study, researchers used participatory observation techniques. This is intended so that researchers can obtain complete and accurate data on the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government.

"Documentation" is carried out by observing various documents related to the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government; in the form of books, journals, and guidelines.

Data Analysis

In this study, the data analysis used is an interactive model developed by Huberman and Saldana (2014), namely data condensation, data presentation, and conclusion drawing/verification.

"Data condensation" refers to the process of selecting, focusing, simplifying, abstracting, and transforming data contained in field notes and transcripts.

"Data Presentation" in the form of brief descriptions, tables, and charts. The presentation of data is in the form of tables and charts that show an overview of the social context that is designed to combine information that is arranged in a form that is available and easily accessible.

"Withdrawal of Conclusions/verification" in accordance with the formulation of the problem that has been raised. The data that has been described can be concluded in general terms. The conclusion includes elements of transivity, the relationship between elements of transivity and social context, and elements of transivity used in social contexts. Once concluded, data analysis is back at the initial stage until all data is complex.

Data Validity

The validity of the data in this study uses a technique developed by Sugiyono (2012), namely testing credibility, transferability, dependability, and confirmability.

"Credibility" or trust in research data is carried out by increasing persistence, triangulation, using reference materials, and member checks.

Transferability is a test that shows the degree of accuracy or applicability of a research result in different places. So that others can understand the results of this study and can apply the results, the report in this study provides a detailed, clear, and systematic description.

"Dependability" in this study was carried out by reviewing the entire research process carried out by the field supervisor. The review is carried out starting from the researcher determining the problem or research focus, entering the field, determining data sources, conducting data analysis, testing the validity of the data to making conclusions so that traces of field activities can be shown.

"Confirmability" is used to test the objectivity of the research. A study is said to be objective if the results of the research have been agreed upon by many people. In this study, confirmability testing was carried out simultaneously with dependability testing. Testing for confirmability means testing the results of the research which are related to the process being carried out.

4. Results

Policy Implementation

In this study, the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government seen from four variables, namely socialization, resources, commitment, and the mechanism of action.

Socialization

This socialization variable includes indicators of "clarity" and "consistency". Judging from the "clarity" indicator, socialization on the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has been carried out "clearly" so that it can be understood by the target group.

Meanwhile, seen from the "consistency" indicator, socialization on the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has been carried out with "less consistent" due to the issuance of regulations that barrage.

Therefore, it can be concluded that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has been clearly socialized but has not been carried out consistently, due to the issuance of regulations that barrage.

Resources

These resource variables include indicators of "human resources" and "resources of infrastructure". Judging from the "human resources" indicator, the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government is still experiencing shortages, especially in terms of quality.

Meanwhile, judging from the "resources and infrastructure" indicator, the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has been adequate, both in terms of quantity and quality.

In this variable, it can be concluded that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has not been supported by the availability of competent human resources. However, the implementation of the policy has been supported by the availability of adequate facilities and infrastructure.

Commitment

This commitment variable includes indicators of "staff recruitment" and "incentives". Judging from the "staff appointment" indicator, the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has been carried out selectively so as to produce highly dedicated staff.

While judging from the "incentive" indicator, in the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government, appropriate incentives have been provided towards the staff.

Thus, it can be concluded that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has been supported by a strong commitment from the staff, due to the existence of staff who are selectively appointed and given appropriate incentives.

Working Mechanism

Variables of this working mechanism include indicators of "authority sharing" and "coordination between organizational units". Judging from the "division of authority" indicator, in the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government, a clear division of authority has been carried out. based on the Decree of the Regent of East Kutai.

As for the indicator "coordination between organizational units", the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government is still indicates a weakness in coordination between existing organizational units.

Therefore, it can be concluded that in the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government, a clear division of authority has been carried out based on the Decree. East Kutai Regent. However, there are still weaknesses in coordination between related organizational units.

Supporting and Inhibiting Factors

In this study, the supporting and inhibiting factors in the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government seen from two variables, namely supporting factors and inhibiting factors.

Supporting Factor

These supporting factors include indicators of "internal supporting factors" and "external supporting factors". Judging from the "internal supporting factors" indicator, the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has been supported by a strong commitment staff, and the availability of adequate facilities and infrastructure.

Meanwhile, judging from the "external supporting factors" indicator, in the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government, no factors were found. external support.

Therefore, it can be concluded that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government "internally" has been supported by a strong commitment. the height of the staff, and the availability of adequate facilities and infrastructure; and "externally" no supporting factors were found.

Inhibiting Factor

Variables of these inhibiting factors include indicators of "internal inhibiting factors" and "external inhibiting factors". Judging from the "internal inhibiting factor" indicator, the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government is still hampered by the socialization of policies which is less consistent due to the issuance of regulations that are repeatedly issued, lack of competent human resources, and weak coordination between related organizational units.

Meanwhile, judging from the "external inhibiting factor" indicator, in the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government, no factors were found. external barrier.

Thus, it can be concluded that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government "internally" is still hampered by the socialization of policies. which is less consistent due to the issuance of regulations that are repeatedly issued, lack of competent human resources, and

weak coordination between related organizational units; and "externally" no inhibiting factors were found.

5. Discussion

Policy Implementation

Socialization

In the socialization variable, the results of this study indicate that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has been clearly socialized but has not carried out consistently, due to the issuance of regulations that barrage.

The results of this study are in accordance with Edward III's view that in implementation, communication has an important role, not only for implementers but also for policy makers. For this reason, it is important that there is consistency of communication from top to bottom that is firm and clear so that there is no leeway for implementers to interpret it differently. implementors (Sadhana, 2011).

Resources

On the resource variable, the results of this study indicate that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has not been supported by the availability of resources. competent human resources. However, the implementation of the policy has been supported by the availability of adequate facilities and infrastructure.

The results of this study are in accordance with Edward III's view that resources also have an important role in policy implementation. Because no matter how clear and consistent the provisions or rules are as well as accurate communication, if the personnel responsible for implementing the policy lack the resources to do their job effectively, then the implementation of the policy will not be effective. Sources in implementing the policy in question include, among others, staff who must have the expertise and ability to carry out tasks, orders, and recommendations from superiors (leaders). In addition, there must be an appropriateness or appropriateness between the number of staff needed and the expertise that must be possessed. It also includes facilities which are a means to operationalize the implementation of a policy which includes, among others: buildings (offices), equipment, and intensive funds, all of which will provide services in policy implementation (Sadhana, 2011).

Commitment

On the commitment variable, the results of this study indicate that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has been supported by a strong commitment. the strength of the staff, due to the presence of staff who are selectively appointed and appropriately incentivized.

The results of this study are in accordance with Edward III's view that the attitude of the implementers will cause real obstacles to policy implementation if the existing personnel do not implement the policies desired by higher officials. Therefore, the appointment and selection of policy implementing personnel must be people who are dedicated to the policies that have been set, more specifically to the interests of the community. And incentives are one of the suggested techniques to overcome the attitude problem of policy implementers by manipulating incentives. Basically people move based on their own interests, then manipulate incentives by policy makers to influence the actions of policy implementers. By increasing certain profits or costs, it may be a driving factor that makes the implementers carry out orders well (Agustino, 2016).

Working Mechanism

On the working mechanism variable, the results of this study indicate that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government has carried out a division of authority that clearly based on the Decree of the Regent of East Kutai. However, there are still weaknesses in coordination between related organizational units.

The results of this study are in accordance with Edward III's view that the successful implementation of a comprehensive policy requires good cooperation from various parties. Because the existence of organizational fragmentation (organized fragmented) can hinder the coordination needed to implement a complex policy (Sadhana, 2011)

Supporting and Inhibiting Factors

Supporting Factor

On the supporting factor variables, the results of this study indicate that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government "internally" has supported by a high commitment from the staff, and the availability of adequate facilities and infrastructure; and "externally" no supporting factors were found.

The results of this study are in accordance with Edward III's view that among the factors that influence the success of public policy implementation is the commitment of all levels of policy implementers. In addition, there must be an appropriateness or appropriateness between the number of staff needed and the expertise that must be possessed. This includes facilities which are a means to operationalize the implementation of a policy (Sadhana, 2011).

Inhibiting Factor

In the inhibiting factor variable, the results of this study indicate that the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government "internally" is still hampered by the lack of consistent policy socialization due to the issuance of regulations that are repeatedly issued, lack of competent human resources, and weak coordination between related organizational units; and "externally" no inhibiting factors were found.

The results of this study are in accordance with Edward III's view that communication consistency is very important because contradictory decisions are often found that confuse and frustrate staff. According to Edward III, if the personnel responsible for implementing the policy lack the resources to do their job effectively, then the implementation of the policy will not be effective. Edward III suggests that organizational fragmentation (organizations that are fragmented) can hinder the coordination needed to implement a complex policy (Sadhana, 2011).

6. Conclusion

The policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government seen from the variables of socialization, resources, commitments, and work mechanisms has been successful implemented although it still faces some obstacles. Judging from the "socialization" variable, the implementation of the policy has been clearly socialized but has not been carried out consistently, due to the issuance of regulations that are repeatedly issued. Judging from the "resources" variable, the implementation of the policy has not been supported by the availability of competent human resources. However, the implementation of the policy has been supported by the availability of adequate facilities and infrastructure. Judging from the "commitment" variable, the implementation of the policy has been supported by a strong commitment from the staff, due to the existence of staff who are selectively appointed and given appropriate incentives. And judging from the "work mechanism" variable, the implementation of the policy has carried out a clear division of authority based on the Decree of the East Kutai Regent. However, there are still weaknesses in coordination between related organizational units.

Factors that support the implementation of the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget during the Covid-19 pandemic based on Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 in the East Kutai Regency Government, including the high commitment of the staff, and the availability of adequate facilities and infrastructure. The factors that hinder the implementation of these policies include the lack of consistent policy socialization due to the issuance of regulations that are repeatedly issued, the lack of competent human resources, and weak coordination between related organizational units.

It is recommended to the central government that in issuing regulations related to the policy of refocusing activities and reallocation of the Regional Revenue and Expenditure Budget, it is not repeated in too short a period of time making it difficult for local governments to implement them. It is recommended to the Government of East Kutai Regency to conduct education and training programs for human resources involved in implementing the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget. It is recommended to the Government of East Kutai Regency, that in implementing the policy of refocusing activities and reallocating the Regional Revenue and Expenditure Budget, coordination between organizational units is intensively involved.

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