

## Original Research Article

## Refocusing and Relocation of the Budget in the Pandemic of COVID-19

Adi Sutianto DS<sup>1\*</sup>, Agus Sholahuddin<sup>1</sup>, Sukardi<sup>1</sup><sup>1</sup>University of Merdeka Malang, Indonesia

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**Abstract:** Governmental policies have automatically changed when COVID-19 was declared a national pandemic. The principal concerns regarding monetary settlements by the federal and regional governments are not an exception in this case. Based on the duties of the Regional People's Representative Council (DPRD) in the East Kutai Regency Government, this research was carried out to describe policy implementation and identify the encouraging and discouraging factors for refocusing policy implementation and budget reallocation during the COVID-19 pandemic. The method used in this kind of research is qualitative descriptive research. The East Kutai Regency's DPRD Office is where this study is being conducted. An interactive model created by Miles, Huberman, and Saldana (2014: 10–19) was utilized for the data analysis, which included data collection, data reduction, data display, and conclusion/verification. According to the study's findings, there were precise guidelines for implementing the strategy of refocusing and reallocating the regional revenue and expenditure budget (APBD) during the COVID-19 epidemic in East Kutai Regency. This rule sets forth the processes and tools for carrying out the decision to reallocate and refocus APBD in response to the COVID-19 pandemic. The municipal administration has engaged in extensive and ongoing socialization by including relevant stakeholders in various communication channels. In addition, sufficient facilities, knowledge, and human resources are necessary for effective policy implementation.

**Keywords:** Relocation, Covid-19, Refocusing, Budget.

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## 1. INTRODUCTION

Governmental policies have automatically changed when COVID-19 was declared a national pandemic. The principal concerns regarding monetary settlements by the federal and regional governments are not an exception in this case. The government has implemented three policy measures as part of the 2020 State Revenue and Expenditure Budget (APBN) in an effort to manage and prepare for the effects of the COVID-19 pandemic. The first is refocusing the local governments' and ministries'/agency's funds to hasten the handling of COVID-19. The second is the reallocation of expenditure reserves to aid the COVID-19 Task Force's implementation. In order to support the handling process and the effects of COVID-19, the third step is to reduce expenditure on Ministries and Agencies and improve spending efficiency. The indicators are delaying or canceling operations that are no longer necessary or not in the priority corridors, such as official travel and other tasks that cannot be completed during the reallocation time for the emergency.

The rationalization of spending and the modification of income targets are made into a single, comprehensive procedure for refocusing and reallocating the budget. This is due to the fact that the savings from changing income targets and reducing spending will be applied to expenditures that have been brought under the purview of the new local government due to the COVID-19 outbreak. Under normal circumstances, the Regional People's Representative Council (DPRD) must be consulted about and given joint permission before the local government can spend, use, or modify the budget. In contrast, the Joint Decrees of the Ministers of Home Affairs and Finance Number 119/2813/SJ and 117/KMK.07/2020 concerning the Acceleration of Adjustment of the 2020 Regional Revenue and Expenditure Budget (APBD) in the Context of Handling Covid-19, as well as Security Public Purchasing Power and the National Economy, stated that the local government only needs to notify the DPRD leadership's outcomes in a pandemic situation.

Refocusing and reallocating the regional budget without imposing the obligation to be involved in joint discussion and approval of the DPRD is a direct manifestation of implementing the budget function for changes. From a legislative point of view, the DPRD must ensure that the provisions made touch the interests of the wider community and from a budgetary perspective and ensure that all regulations and programs for handling COVID-19 are effective and on target through the oversight function. This is why the researchers are interested in researching the Implementation of Policies Based on the Functions of the DPRD in the Government of East Kutai Regency. Based on the literature study that the researchers conducted, the Government of East Kutai Regency stipulated several regional regulations and a Regent's Regulation to respond to the Joint Decree of the Minister of Home Affairs and the Minister of Finance to carry out APBD Refocusing and Reallocation.

The purpose of this study is to describe Policy Implementation and to find out the supporting and inhibiting factors for Refocusing Policy Implementation and Budget Reallocation during the Covid 19 Pandemic Based on the Functions of the Regional People's Representative Council (DPRD) in the East Kutai Regency Government. The benefit of this research is that it is hoped that it can add insight and knowledge about the Implementation of Budget Refocusing and Reallocation Policies during the COVID-19 Pandemic Based on the Functions of the Regional People's Representative Council (DPRD) in the East Kutai Regency Government. It is hoped that it can become input for policymakers to anticipate and correct deficiencies in the implementation of refocusing and reallocation of the budget.

## 2. LITERATURE REVIEWS

### 2.1 Budget Refocusing and Reallocation

According to M. Nafarin (2007:11), "A budget is a written plan regarding the activities of an organization which is expressed quantitatively for a certain period and is generally expressed in units of money." Conclusion: A budget is a financial plan that is implemented by a company, nation, or region in the context of future infrastructure development within a set timeframe and expressed in monetary terms. To focus or refocus the budget is the etymological definition of budget refocusing. Budget refocusing, on the other hand, is the process of consolidating or refocusing the budget for activities that were not previously allocated through budget revisions (Humas Bungko, 2020). The Regional Revenue and Expenditure Budget (APBD) is a tool for regional government work plans that generates projections of regional government income/revenues and expenditures/expenditures, whether provincial, district, or city, within a year. It is discussed and approved jointly by the local government and DPRD to finance local government activities, projects, and work operations as well as to be used as a

coordination and decision-making tool in development planning. In the context of adopting decentralization in a specific fiscal year, APBD is a plan for implementing all regional revenues and all regional expenditures. Controlling, auditing, and overseeing regional finances are likewise based on APBD. Regional Autonomy and Autonomous Regions (2002:67), HAW Widjaja.

In preparing the APBD, it should refer to budget norms and principles. The first is transparency and accountability, where the local government must be transparent regarding information regarding goals, objectives, results and benefits to the community or at least to the DPRD as a representative institution regarding the APBD and any funds obtained and its use must be justifiable. The second is the discipline of preparing the budget, which means that the APBD should be in line with what the community needs; in addition to that, it is necessary to pay attention to the balance and proportionality of the costs of financing government administration, community services and development and must adhere to the principles of efficiency, timeliness, effectiveness and most importantly be accountable. The third is budgetary justice, where all levels of society must enjoy the budget *et al.*, location made by the government without any discrimination in providing services. Furthermore, the fourth is efficiency and effectiveness, which means that the available budget must be used as well as possible to produce outputs in the form of services and welfare, which are part of the public interest. Community from a programmed activity. The last principle is the budget format, in which the APBD is prepared based on the deficit budget format to determine whether there is a difference between income and spending, which will result in a budget surplus or deficit.

Every government regulation is, of course, based on the budget when looked at from the perspective of budgeting policy. That the government has made special arrangements for budget refocusing, specifically Presidential Instruction Number 4 of 2020 concerning Refocusing Activities, Budget Reallocations, and Procurement of Goods and Services in the Context of Accelerating Handling of COVID-19, cannot be separated from the substance of this. But every rule that the government makes is, of course, based on financial requirements. The budget can be refocused by the government, notably for the social and health sectors. The drop in revenue budget assumptions necessitates refocusing the expenditure budget as well. The distribution of funds for handling the pandemic is classified as coming from special COVID-19 accounts, which makes it easier to organize activities, coordinate their implementation, and monitor and assess their effectiveness. To be redirected to addressing COVID-19, namely business trip costs and capital expenditure costs, is technical advice, counseling, and the like. Refocusing the budget is therefore one of the policies that is permissible in terms of regulation, both from the

perspective of creating laws and regulations and from the perspective of constitutionality, where the latter is more concerned with efforts to rely on the interests of society as the identity of the highest norm in the concept of law in Indonesia.

The East Kutai Regency government was forced to adjust the budget *et al.*, location for certain operations (refocusing) in the 2020 APBD with an amount of roughly IDR 69 billion as a result of the COVID-19 epidemic. Changing the budget's focus and allocation has an impact on many different areas, particularly in terms of meeting the 2020 development goal. To expedite the handling of COVID-19, the funds will be refocused and reallocated. The COVID-19 pandemic's effects have made it more difficult to achieve the goals established. The parties agreed on the Priority Ceiling for the Temporary Budget (PPAS) of the Revenue and Expenditure Budget on the basis of and in reference to the agreement between the Regional People's Representative Council (DPRD) and the Government of East Kutai Regency regarding the general policy of changing the Regional Revenue and Expenditure Budget (APBD) for the 2020 fiscal year. The 2020 Revised Regional Budget (APBD), which contains plans to alter revenues and receive regional financing in 2020, regional expenditure priorities, changes to the temporary budget ceiling for the Service Work Unit (SKPD), temporary budget ceiling for programs and activities, temporary budget ceiling for indirect spending, and plans for regional financing spending, also includes plans to alter revenues and receive regional financing in 2020.

### 3. RESEARCH METHODS

#### 3.1 Types and Focus of Research

The writers of this study employed qualitative research techniques. According to Sugiyono (2018: 213), the qualitative research method is a methodology that is based on the postpositivist philosophy and used to conduct research under scientific conditions where the researcher acts as the instrument and uses qualitative data collection and analysis methods that place a greater emphasis on meaning. Because this research examines the Implementation of Refocusing and Budget Reallocation During the Covid 19 Pandemic Based on the Functions of the Regional People's Representative Council (DPRD) in the East Kutai Regency Government, the researcher used a qualitative descriptive research methodology. The study will concentrate on the description of the policy's implementation, which will then be contrasted with the budget-refocusing budget's implementation in terms of communication, resources, commitment, and organizational structure. The study also focuses on the supporting and impeding elements of policy implementation.

#### 3.2 Research Locations

The DPRD office in the East Kutai Regency served as the study's location. Specifically, the area affected by the COVID-19 pandemic from a health and socioeconomic perspective, the East Kutai Regency Government chose to implement Government Regulation rather than Law of the Republic of Indonesia Number 1 of 2020 concerning Financial Policy as the reason for selecting the research location object. The Regional Budget has been changed by the East Kutai Regency Government in response to Government Regulation rather than Law of the Republic of Indonesia Number 1 of 2020 and other associated Regulations for Handling the 2019 Coronavirus Disease Pandemic. The implementation of DPRD-based policies in the East Kutai Regency government is the main topic of this study.

#### 3.3 Data Sources

There are two types of data sources: primary data and secondary data. The implementation of refocusing and reallocating the regional expenditure revenue budget during the Covid-19 pandemic based on the functions of the DPRD in East Kutai Regency is an example of primary data, which is information gathered by researchers from study results, observation interviews, or direct observation of the object under study. Secondary data, specifically information on APBD refocusing and budget reallocation planning documents, reporting documents on the government's execution of refocusing and budget reallocation, and so forth. In addition, publications such as books, journals, directives, written reports, circular letters, and regulations that deal with specifics of policy execution.

#### 3.4 Data Collection Techniques

The data collection technique that will be used in the field is the first, namely observation. Observation is a direct observation technique of the object under study; the goal is to provide data supporting the problem. In this case, the researcher made unstructured observations. The second is interviews with selected informants. The third is literature and document study by reading sources from government regulations, books, journals, newspapers, magazines, online articles, websites, previous research, and several sites regarding budget refocusing and reallocation.

#### 3.5 Data Analysis Techniques

Data collection, data reduction, data presentation, and conclusion/verification were all performed using an interactive model created by Miles, Huberman, and Saldana (2014: 10–19) for this study's data analysis. The first stage of data collecting involves grouping the data and then arranging it in a narrative fashion to create a series of meaningful facts in accordance with the study problem. On the basis of the formulation of preset micro issues, the findings of observations and in-depth interviews were then collated. In order for any information acquired to be

modified to what is desired in the problem formulation. Data reduction at its second stage. Data reduction and categorization involve gathering pertinent information about the study problem, after which the data is organized by the problem's theme. According to who provided the material, the findings from in-depth observations and interviews were categorized. Interpreting the data, namely what the informants' interpretations of the research challenge, is the third stage of data presentation. After the data is collected, it is adjusted according to the informant who said it and the formulation. In the theory of Miles, Huberman, and Saldana, data presentation is an essential step in qualitative data analysis, which can help researchers to understand research findings better. The fourth stage of Conclusion Drawing. They are drawing conclusions based on the composition of the narrative that has been compiled in the third stage so that it can provide answers to research problems. After everything is compiled, then carry out a discussion that will produce a conclusion regarding the problem under study.

#### **4. RESEARCH RESULTS**

Policy implementation is an essential stage in the public policy process. This is when policy is turned into action and goals are achieved. Edward III is one of the most influential policy implementation theorists. In his book *Implementing Public Policy*, he suggests four factors for successful implementation: communication, resources, disposition, and bureaucratic structure. Communication is essential because it ensures that all parties involved in the implementation process understand the policy and its objectives. Resources are no less important because they ensure policy implementers have the necessary resources to do their jobs. Disposition is critical because it ensures that policy implementers have the desire to implement the policy effectively. Likewise, the bureaucratic structure is essential because it ensures policies are implemented consistently and efficiently. Edward III's policy implementation theory has analyzed various public policies, including education, environment, and health. His theory has helped us to understand the factors that influence the success or failure of policy implementation. In this study, the authors took two research focuses to be discussed, namely:

##### **4.1 Implementation of Policy Refocusing Activities and Reallocation of Regional Expenditures Revenue Budget During the Covid-19 Pandemic Based on the Functions of the Regional People's Representative Council (Dprd) in the East Kutai Regency Government**

Communication indicators in refocusing and reallocating APBD implementation during the COVID-19 pandemic have a significant role. Effective communication can help disseminate information and ensure a good understanding of the policy among policy implementers and beneficiaries. The interview shows that the local government of East Kutai Regency has

carried out massive outreach regarding the refocusing and reallocation of the APBD. They use various communication media, such as coordination meetings, meetings, discussion forums, mass media, and online publications. This reflects the local government's efforts to convey information comprehensively and involve various related parties. The importance of good communication in implementing this policy can also be seen in the role of the DPRD Chairperson and DPRD Secretary in supporting the implementation of APBD refocusing and reallocation. They play a role in helping facilitate the process of discussion and decision-making in the DPRD as well as receiving, compiling and presenting periodic reports on the use of the budget to DPRD members.

Effective communication in disseminating APBD refocusing and reallocation policies will help create a good understanding among all parties involved. This can reduce obstacles, conflicts, and resistance in the policy implementation. In addition, good communication will also increase participation and support from the public and ensure transparency and accountability in the use of public budgets. In the context of refocusing and reallocating APBD during the COVID-19 pandemic, effective communication will help ensure that these policies can provide maximum benefits for the community in dealing with the impact of the pandemic. Therefore, local governments must continue improving socialization and communication efforts in the policy implementation process.

The second indicator, namely resources, consists of three main components: human resources, information resources, and facility resources. The results of the interviews show that the relevant parties have acknowledged the importance of each of these components. First, about human resources, the Secretary of the Regional Revenue Agency of East Kutai Regency stated that they have competent, professional and integrity human resources to support the process of planning, implementing, monitoring and evaluating budget refocusing and reallocation policies. This shows that the Bappeda team, the Health Office, and the Education Office have met the qualification requirements and can play an active role in implementing budget policies. On the other hand, the East Kutai Regency DPRD Chairperson stated they had the necessary human resources to implement the policy. However, they were not involved in the planning process. This may indicate a more focused role of the DPRD in policy implementation and oversight. Second, concerning information resources, the Head of Bappeda and the Secretary stated that their role is to provide accurate, up-to-date and integrated data and information to support budget policies for handling the COVID-19 pandemic and national economic recovery. They also noted that information from various sources, including government websites and other media, indicated a comprehensive strategy to provide relevant and

practical information. The Chairperson of the DPRD also stated that they have access to various data and analyses of current conditions related to the COVID-19 pandemic, as well as input from various stakeholders, which are used for their legislative and supervisory functions. Meanwhile, the health and education offices are policy executors who provide advice.

Third, related to facility resources, there are office facilities, computer systems, and experts who support implementing government policies. This shows that the Regional Development Planning Agency has adequate infrastructure to carry out tasks related to budget policy. Meanwhile, the DPRD has buildings and other facilities equipped with communication and information tools and an operational budget that supports their tasks related to budget refocusing and reallocation. The health and East Kutai District Education Office, also stated they have everything needed to carry out the policy mandate. The results of the interviews confirm that the relevant parties have recognized the importance of human resources, information resources, and facility resources in supporting the implementation of their budget policies. The effective use of these resources will affect the successful implementation of the region's refocusing policy and budget reallocation. This aligns with Edward III's theory about the importance of resources in implementing a public policy.

The third indicator, commitment, the policy of refocusing and reallocating the budget carried out by the Government of East Kutai Regency in tackling the impact of the COVID-19 pandemic, is an example of successful policy implementation. This success is inseparable from the high commitment of the actors involved in the policy implementation process, namely the District Government, DPRD, and related Regional Work Units (SKPD). In the case of the refocusing policy and budget reallocation in East Kutai District, the high commitment of the actors involved has yielded positive results. The district government has coordinated well with the relevant DPRD and SKPD to adjust their work plans and budgets with the priorities for handling COVID-19. Some programs and activities that are not urgent or irrelevant to the current situation have been postponed or cancelled, while others have been modified or adjusted. The district government is also trying to maximize other regional revenue sources, such as profit-sharing, general allocation, special allocation, and regional incentive funds. The DPRD of East Kutai Regency has provided constructive support and input to the District Government in refocusing and reallocating the budget. The DPRD has stated that budget refocusing and reallocation policies must be carried out transparent, accountable and participatory. DPRD has also conducted monitoring and evaluation of the implementation of budget refocusing and reallocation policies, as well as providing input and suggestions for improvement. Relevant SKPDs such as

the Health and Education Office have also committed to properly implementing the refocusing and reallocating budget policies. SKPD has adjusted their work plans and budgets to the priorities for handling COVID-19. SKPD has also worked hard to ensure that prioritized programs and activities can be implemented effectively and efficiently. The high commitment of the actors involved in implementing the policy of refocusing and reallocating the budget in East Kutai Regency has produced positive results. This is by Edward III's theory of commitment in policy implementation. Edward III argues that commitment is one of the critical factors determining policy implementation's success.

The bureaucratic structure of interconnected organizational hierarchies in charge of carrying out governmental programs is the final indicator. The bureaucratic structure put in place by the district government in East Kutai Regency is highly effective in carrying out the policy of focussing and reallocating the budget. This can be seen from a number of things, including the district government's analysis of the situation and requirements for regional development based on reliable and accurate data and information, the district government's draft amendment to the work plan and budget (RKPD) submitted for approval to the governor or regent/mayor, and the district government's implementation of the RKPD. The district government's bureaucratic structure, however, has room for improvement in a number of areas. The role of the DPRD in implementing refocusing policies and budget reallocation needs to be strengthened. The DPRD should be able to be more active in providing input and suggestions to district governments in formulating and implementing these policies. However, this did not go well due to the Joint Decree of the Minister of Home Affairs and the Minister of Finance Number 119/2813/SJ and 117/KMK.07/2020 concerning the Acceleration of Adjustment of the 2020 APBD in the Context of Handling COVID-19, the coordination process between the district government and SKPD needs to be improved. Good coordination will assist district governments in implementing budget refocusing and reallocation policies more effectively and efficiently, and monitoring and evaluating the implementation of budget refocusing and reallocation policies need to be more transparent. Communities need to be able to know the extent to which the effectiveness and efficiency of the implementation of these policies. The bureaucratic structure implemented by the district government in refocusing policies and budget reallocations can be said to be quite effective. However, several things need to be improved to increase the effectiveness and efficiency of implementing this policy.

#### **4.2 Supporting and Inhibiting Factors in Implementing the Policy of Refocusing Activities and Reallocating the Regional Budget During the Covid-19 Pandemic Based on the Functions of the Regional People's Representative Council (Dprd) in the East Kutai Regency Government.**

From the results of the study, there are several internal supporting factors for communication indicators in policy implementation, namely central government regulations and policies that provide guidance and direction for local governments in refocusing and reallocating budgets, coordinating and coordinating with the central and provincial governments to obtain directions, assistance, and support in the implementation of budget refocusing and reallocation policies and the role of the community and other related parties in providing input and recommendations regarding budget refocusing and reallocation policies. External supporting factors in this communication indicator, namely socialization of refocusing policies and budget reallocations carried out by the government through mass media and online publications, such as newspapers, radio, television, and official local government websites or social media. From the results of research on resources in policy implementation, there are several internal supporting factors, namely the availability of funds from the central government in the form of profit-sharing funds, general allocation funds, special allocation funds, and regional incentive funds to support the implementation of refocusing policies and budget reallocations and analysis of social conditions. The economy and health in areas affected by the COVID-19 pandemic are the basis for determining priorities and urgency in budget *et al.*, locations for handling COVID-19. In addition, there are also external supporting factors, namely financial support and assistance from the central government in the form of profit-sharing funds, general allocation funds, special allocation funds, and regional incentive funds to support the implementation of refocusing policies and budget reallocations.

From the results of research on disposition in implementing policies, there are several internal supporting factors, namely synergy with the central and provincial governments ensuring policies taken are consistent with national and regional policies and optimizing the use of resources jointly, and the role of the community and other related parties to assist the government area in making the right decisions and by the needs of the community. In addition, the external supporting factors for disposition indicators are support from external parties, including the central government, the province, the community, and the mass media, assisting local governments in making the right decisions and obtaining broad support to deal with the crisis. From the research on bureaucratic structure in policy implementation, there are several internal supporting factors, namely central government regulations and policies governing procedures and

mechanisms for implementing APBD refocusing and reallocation policies in handling the COVID-19 pandemic. External supporting factors for this indicator of bureaucratic structure, namely accurate social and economic conditions, are relevant in refocusing and reallocating the budget.

On the other hand, no internal obstacles were found in the interview sessions, but there were external inhibiting factors. Regarding communication indicators, the external inhibiting factor, namely COVID-19, is the main external factor influencing the policy of refocusing and reallocating APBD. The impact of the pandemic has disrupted various sectors of people's lives and the economy, so local governments must allocate budgets appropriately for handling health and economic recovery, and changes in regulations and policies from the central government can sometimes change or be updated, so local governments must continue to follow and adapt to these changes. In terms of resource indicators, external inhibiting factors, namely the impact of the COVID-19 pandemic, can affect local governments' economic and financial conditions, which can affect the effectiveness of the implementation of APBD refocusing and reallocation policies. Regarding disposition indicators, external inhibiting factors, namely community responses to APBD refocusing and reallocation policies, can face challenges from communities who disagree with or question decisions taken by local governments, which can affect the performance and effectiveness of these policies. In the last indicator, namely the structure of the bureaucracy, the inhibiting factor is the limiting rules for the DPRD in carrying out its budgetary function, which can only be approved without being able to provide input

## **5. CONCLUSIONS AND SUGGESTIONS**

### **5.1 Conclusion**

From the results of the research and discussion, the conclusion that can be drawn is that the implementation of the policy of refocusing and reallocating the APBD during the COVID-19 pandemic in East Kutai Regency had clear regulations. This regulation regulates the procedures and mechanisms for implementing the policy of refocusing and reallocating the APBD in the context of handling the COVID-19 pandemic. The local government has carried out massive and consistent socialization by using various communication media to involve related parties. Furthermore, adequate human resources, information and facilities are essential to successful policy implementation. The Bappeda and DPRD teams have demonstrated competence and readiness to support the planning process and policy implementation. The district government is also trying to maximize other regional revenue sources to ensure the success of budget refocusing and reallocation. High commitment from the actors involved, including the District Government, DPRD and SKPD, has positively impacted this policy. They are willing to work hard,

make sacrifices, learn and change, cooperate, and take risks to cope with the impact of the pandemic. Overall, implementing the policy of refocusing and reallocating the budget in East Kutai Regency is an example of successful public policy. In dealing with the COVID-19 pandemic, it is essential to improve communication efforts, ensure the availability of adequate resources, maintain high commitment from the actors involved, and improve the bureaucratic structure to achieve more optimal results. They are supporting and inhibiting factors in implementation policy refocusing activities. The supporting factors are communication, resources, disposition, and bureaucratic structure.

Meanwhile, the inhibiting factor of the COVID-19 pandemic is the main external factor influencing the policy of refocusing and reallocating APBD. The impact of the pandemic has disrupted various sectors of people's lives and the economy, so local governments must allocate budgets appropriately for health management and economic recovery. In addition, the conclusion for the inhibiting factors of resources in implementing the policy of refocusing activities and reallocating the Regional Expenditure Budget during the Covid-19 pandemic based on the Functions of the Regional People's Representative Council (DPRD) in the East Kutai Regency Government is that the government's financial condition experienced a budget deficit due to pandemic impact. The DPRD bureaucratic structure must strengthen its role in implementing budget refocusing and reallocation policies by providing active input and suggestions to district governments. The coordination process between the district government and SKPD needs to be improved to implement refocusing policies and budget reallocations more effectively and efficiently. In addition, monitoring and evaluating the implementation of refocusing and budget reallocation policies by the DPRD must be more transparent so that the public can know how effective they are.

## 5.2 Suggestions

The suggestions that the author can convey to overcome the inhibiting factors in implementing the policy of refocusing activities and reallocating the Regional Expenditure Budget during the Covid-19 pandemic in the East Kutai Regency Government are as follows: Communication between various government agencies, including DPRD, SKPD, and other parties other related parties, so that all parties have the same understanding of budget refocusing and reallocation policies, local governments need to communicate more actively with the public to provide information about the policies taken, their objectives and benefits. Disclosure of information will help increase public understanding and support for these policies, as well as transparency and accountability. Monitoring and evaluation of the implementation of the refocusing policy and budget reallocation by the DPRD must be carried out transparently. Involving the community in

the monitoring process will help increase accountability and gain input for future policy improvements.

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