

Implementation Of Budget Policy For Handling Covid-19 Pandemic In Bekasi City

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Abstract

The implementation of policy in the budget for the COVID-19 pandemic in Bekasi City has not been fully achieved effectively. The Bekasi City Government and its ranks comprehensively have not been optimal in implementing accelerated measures to deal with COVID-19. This will certainly be very inhibiting the acceleration of handling COVID-19 in the Bekasi City Government in handling the field of health, handling economic impacts and providing social safety net. The research method used in is descriptive analysis with the type of approach being qualitative case study methods. The results of the study are that there are several factors that cause the implementation of policy in budgeting for COVID-19 pandemic in Bekasi City has not been fully effective, namely communication factors and policy factors. so that it can interfere with the acceleration of pandemic handling in the city of Bekasi. To streamline this, the Mayor of Bekasi ordered the Local Government Budget Team (TAPD) to immediately make adjustments to the Regional Revenue and Expenditure Budget (APBD) in 2020 by refocusing the budget both revenue and spending and then re-allocation of the budget in Unexpected Spending to be used to accelerate the handling of the COVID-19 pandemic adequately. and increase capacity and coordinate with the Regional Leadership Communication Forum (Forkopimda), community organizations as well as community / religious leaders to socialize and appeal to the public to avoid the spread of COVID-19. The realization of implementation of budgeting policy for COVID-19 pandemic in Bekasi City effective by the Bekasi City Government includes support from all parties to the policy in budgeting for COVID-19 pandemic food in Bekasi City, COVID-19 through the policy of implementing the Rukun Warga Siaga program can be said to be effective, the synergy of TAPD and Regional Devices in supporting the Mayor's commitment Bekasi, strengthening the coordination and synchronization of pandemic management policies between stakeholders and community non-compliance with government appeals from both the Central Government and the Regional Government of Bekasi City can be avoided.

Keywords: Policy Implementation, Budget, COVID-19

Introduction

In February 2020, the Corona Virus Disease 2019 (COVID-19) Pandemic was endemic throughout the world, including in Indonesia. The first case of COVID-19 occurred in Wuhan, China in December 2019 and then quickly spread to almost all over the world. Since the World Health Organization (WHO) declared Corona Virus Disease 2019 (COVID-19) as a global pandemic threat on March 11, 2020, all countries in the world must take

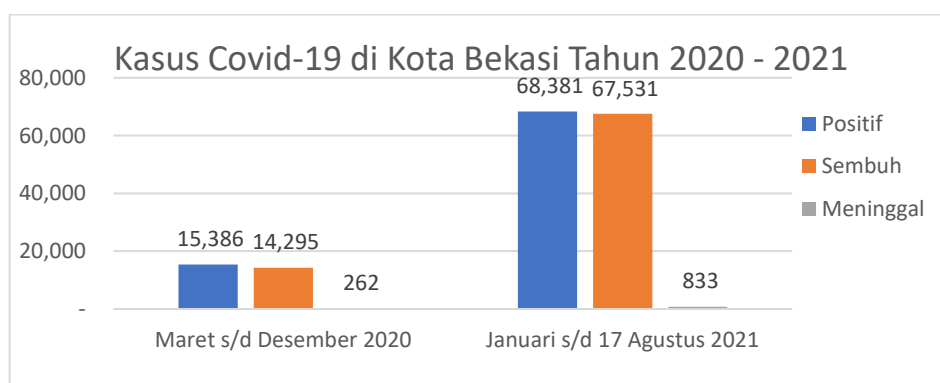
strategic steps to overcome it. COVID-19 is a disease caused by the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) which can cause respiratory system disorders, ranging from mild symptoms such as flu, to lung infections, such as pneumonia which can be fatal if not treated. detected immediately from the start.

The COVID-19 pandemic is an outbreak of disease including the category of non-natural disasters according to Law Number 24 of 2007 concerning Disaster Management which states that a disaster is an event or series of events that threatens and disrupts people's lives and livelihoods caused, either by natural factors or other factors. non-natural and human factors, resulting in human casualties, environmental damage, property losses, and psychological impacts. There are 3 (three) categories of types of disasters. First, natural disasters are disasters caused by events or a series of events caused by nature, including earthquakes, tsunamis, volcanic eruptions, floods, droughts, hurricanes, and landslides. The two non-natural disasters are disasters caused by non-natural events or series of events, including technological failures, failed modernization, and disease outbreaks. The three social disasters are disasters caused by events or series of events caused by humans which include social conflicts between groups or between communities.

The rapid development of the spread of COVID-19 has an impact on many aspects, including social and economic aspects. Social distancing policies and recommendations for working from home (work from home) to reduce the spread of COVID-19, have resulted in several sectors, including the tourism, transportation, manufacturing, finance, public services, and other sectors reducing or temporarily stopping their activities for an indefinite period of time. determined. This has had a huge impact on the country's economy. Therefore, a number of policies and anticipatory measures have been taken by the Central Government and Regional Governments in an effort to overcome the COVID-19 pandemic.

Based on data from the Task Force for the Acceleration of Handling COVID-19 at <https://covid19.go.id>, positive cases of COVID-19 until August 17, 2021, the spread of positive cases, recovered and died of COVID-19 in Bekasi City also experienced a significant increase, especially in 2021 as shown in the table below:

Figure 1: Covid-19 cases in the city of Bekasi



Data source: <https://corona.bekasikota.go.id>

The increase in positive cases of the COVID-19 pandemic throughout Indonesia, especially in the City of Bekasi, must be handled immediately because it will cause a prolonged crisis, so that a central government public policy is needed. The definition of public policy according to Santoso (2008: 5) is that: "a series of decisions made by the government to achieve a certain goal and also the instructions needed to achieve that goal, especially in the form of government regulations or decrees". Therefore, in the context of handling COVID-19, a legal instrument in the form of legislation is needed for policy implementation.

The Central Government has issued various laws and policies, including Presidential Decree Number 7 of 2020 concerning the Task Force for the Acceleration of Handling COVID-19, Government Regulation Number 21 of 2020 concerning Large-Scale Social Restrictions (PSBB) in the Context of Accelerating Handling of COVID-19, Presidential Decree Number 11 of 2020 concerning the Determination of Public Health Emergency Status, Presidential Regulation in Lieu of Law No. 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the COVID-19 Pandemic, Presidential Change Number 54 of 2020 concerning Changes in Posture and Details of the State Budget for Fiscal Year 2020 and finally Presidential Decree Number 12 of 2020 concerning Determination of Non-natural Disasters Spreading COVID-19 as a National Disaster.

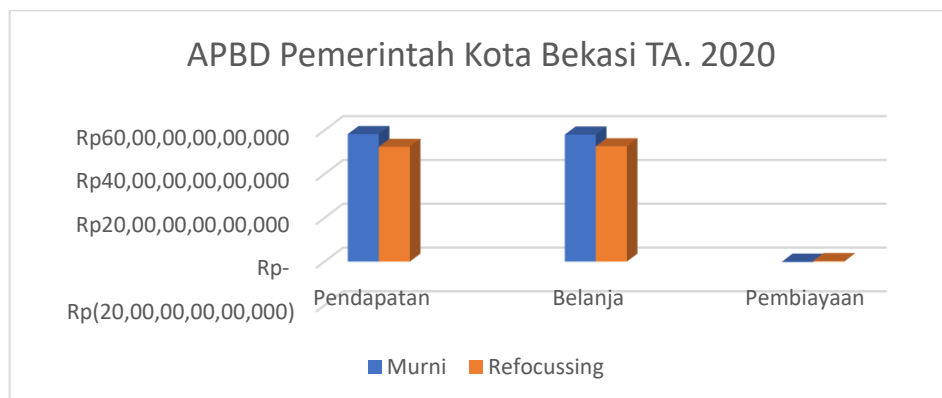
The Bekasi City Government is also required to make income adjustments and expenditure adjustments (refocusing) on April 22, 2020 through the Bekasi Mayor Regulation Number 24 of 2020 concerning the Third Amendment to the Bekasi Mayor Regulation Number 143 of 2019 concerning the Translation of Regional Income and Expenditures for the 2020 Fiscal Year. Refocussing income and expenditure decreased with the following details:

Table 1 Pure APBD and Refocusing Bekasi City Government FY 2020

No.	Description	Pure	Refocussing	Difference	%
1	Income	Rp 5.826.941.089.195	Rp 5.241.843.465.080	Rp (585.097.624.115)	(0,10)
2	Shopping	Rp 5.801.941.089.195	Rp 5.267.665.085.740	Rp (534.276.003.455)	(0,09)
3	Financing	Rp (25.000.000.000)	Rp 25.821.620.660	Rp 50.821.620.660	(2,03)

Data source: Bekasi City TAPD 2020

Figure 2: Pure APBD and Refocusing Bekasi City Government FY 2020



Data source: Bekasi City TAPD 2020

The impact of income and expenditure adjustments made by the Bekasi City Government affects the course of development in Bekasi City. Decrease in income by Rp. 585,097,624,115 or 10%, resulting in a decrease in spending by Rp. 534,276.003,455 or 9% so that expenditures that are not priority, mandatory and binding are deducted from the budget ceiling for the 2020 FY APBD. Meanwhile, the results of the refocussing of Rp. 136 billion are transferred to Unexpected Expenditures to accelerate the handling of COVID-19 in Bekasi City, namely for the health sector, social safety nets and the impact of economic recovery.

The implementation of the budgeting policy for handling COVID-19 in Bekasi City is to follow up on the mandate of the Central Government regulations to finance activities to break the chain of COVID-19 spread so that positive cases of COVID-19 are reduced, increase the number of patients who recover from COVID-19 and help people whose economies are directly affected. with the PSBB and IMR policies. To implement this policy, a dynamic and sustainable budget is needed where changes will continue to be made to adapt to the needs of handling COVID-19.

METHODS

The qualitative method used is a case study qualitative method. Rahardjo (2017: 5) reveals that a case study is a series of scientific activities carried out intensively, in detail and in depth about a program, event, and activity, either at the individual level, a group of people, institutions, or organizations to gain in-depth knowledge about events. The selected events, hereinafter referred to as cases, are real-life events, which are currently ongoing, not something that has passed. The qualitative approach taken is inductive (specifically to general), because it starts from the existing data, not from a theory and does not intend to test the theory. The population in this study is the Regional Government Budget Team (TAPD) and regional apparatus in the Bekasi City Government which handles the COVID-1 pandemic as well as the Chair of the Citizens Association. The sampling technique was taken by taking key informants from the TAPD elements as well as representatives of regional apparatus and the Head of the Community Association. Data collection techniques were carried out and collected from in-depth interviews, observation, documentation, and FGD (Focus Group Discussion).

These stages are activities that must be considered in qualitative data analysis. Data collection, data reduction, presentation and conclusion drawing/verification activities in interactive model analysis are interactive cycles in the sense that qualitative analysis is a continuous, repeated and continuous effort.

RESULTS AND DISCUSSION

Implementation of the Budgeting Policy for Handling the COVID-19 Pandemic in Bekasi City

Handling COVID-19 in the Bekasi City jurisdiction requires acceleration through anticipatory steps with a budget policy that prioritizes the use of the Bekasi City APBD, as a measure to anticipate the spread and wider impact of COVID-19. This means that the handling of COVID-19 is carried out by taking into account the directives of the implementing task force for the acceleration of handling COVID-19 in each region/region, and financial budget support in handling it. Therefore, the policies that are implemented and declared to be carried out or not carried out by the Bekasi City Government are based on state policies (State Implementation) in the form of targets or objectives of local government programs based on data from the implementing task force for the acceleration of handling COVID-19 in Bekasi City.

The results of the analysis of data and information from the field of implementation of the Bekasi City COVID-19 pandemic budgeting policy refer to Government Regulation in Lieu of Law (Perppu) Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the COVID-19 Pandemic. In general, the Perppu discusses two things, firstly, state financial policies and regional finances, namely regulating income, spending and financing policies. The second is the financial system stability policy, which includes policies for handling financial institution problems that endanger the national economy and/or the stability of the state financial system in the midst of the ongoing COVID-19 pandemic. Then the Central Government issued regulations as technical guidelines, namely Presidential Instruction of the Republic of Indonesia Number 4 of 2020 concerning Refocusing Activities, Budget Reallocation, and Procurement of Goods and Services in the Context of Accelerating Handling of Corona Virus Disease 2019, Regulation of the Minister of Home Affairs Number 20 of 2020 concerning Acceleration of Handling Corona Virus Disease 2019 in the Regional Government, Joint Decree of the Minister of Home Affairs and the Minister of Finance Number 119/2813/SJ and Number 177/KMK.07/2020 concerning Acceleration of Adjustment of the 2020 APBD in the Context of Handling Covid-19 and Securing Public Purchasing Power and National Economy and Regulation of the Minister of Finance of the Republic of Indonesia Number 35/PMK.07/2020 concerning Management of Transfers to Regions and Village Funds for Fiscal Year 2020 in the Context of Handling the Covid-19 Pandemic and/or Facing Threats That Endanger the National Economy. The essence of the regulation is that the Central Government emphasizes the importance of relocating and refocusing the budget in an effort to overcome the impact of the COVID-19 pandemic, which the Regional Government must comply with.

The Bekasi City Government is following up on the Central Government's budget policy in handling the pandemic by revising the projection of Regional Original Income taking into account the potential for regional taxes and levies as well as the amount of revenue, continuing the rationalization/adjustment of expenditures

in the context of adjusting regional revenue projections for all expenditure components, adjusting personnel expenditures, including the provision of TPP ASN, reduction of honorarium and overtime pay, trimming of spending on goods/services, including for business trips inside and outside the region, official/special clothes, building rentals. Maintenance and maintenance of motorized vehicles and other expenditures, trimming of capital expenditures for capital expenditure adjustments including in terms of procurement of vehicles, machinery, land, building renovations and other infrastructure which can be postponed to the following year and if there is an excess of the budget resulting from the adjustment of regional income with expenditure adjustments, it is transferred for handling Covid-19 and its socio-economic impact through the addition of the Unexpected Spending ceiling.

TAPD coordinates with Regional Apparatuses in determining policies for refocusing and reallocating budgets. TAPD based on a proposal from the Bekasi City Regional Revenue Agency as the revenue coordinator lowered the revenue projection on the revenue budget ceiling in the 2020 FY APBD by considering the impact of the COVID-19 pandemic which caused the economy in Bekasi City to stop. Projected income decreased by Rp. (585,097,624.115) with the largest decrease from local taxes. The decrease in revenue projections resulted in a reduction in the ceiling for regional expenditure budgets, so TAPD requested proposals from 44 Regional Apparatuses to carry out refocusing. The result of the refocusing is a decrease in spending by Rp.(534.276.003.455) with the largest reduction in expenditure from personnel expenditure and expenditure on goods and services. The difference in excess of the adjustment to the income and expenditure budget ceiling was budgeted by TAPD for Unexpected Expenditures which increased by Rp. 136,606,070,094,-.

The budgeting policy for spending on accelerating the handling of the COVID-19 pandemic is allocated to flexible Unexpected Expenditures for emergency and urgent conditions with the following details:

Table 2 Budget Ceiling and Unexpected Expenditure Realization For Handling the COVID-19 Pandemic for Fiscal Year 2020

No	Field	Budget Ceiling	Realization	%
1	Health	235.343.943.890	152.942.545.026	65%
2	Economic Impact Recovery	10.426.180.000	10.001.622.000	96%
3	Social Safety Net	55.602.366.600	51.380.857.830	92%
	Total	301.372.490.490	214.325.024.856	71%

Source: TAPD Bekasi City

The largest Unexpected Expenditure budget allocation of 78% is intended for the health sector at the Bekasi City Health Office and the ChasbullahMadjid Regional General Hospital which is spent on the construction of a Class D Regional General Hospital, spending on consumables, health equipment and incentives for health

workers with top priority considerations. health policy for the healing of patients with positive cases of COVID-19. Recovery from the economic impact is allocated at 3% of the total Unexpected Expenditure for financial support to Cooperatives and Micro, Small and Medium Enterprises as well as monitoring business actors in Bekasi City. The Social Safety Net is allocated 19% of the total Unexpected Expenditure by conducting socialization of COVID-19 prevention to the community, implementing Large-Scale Social Restrictions with the Indonesian National Army and Police, procuring food for 75,000 families and providing honoraria to the Head of the Citizens Association in the City. Bekasi to monitor positive cases of COVID-19.

It should be understood that the handling of the pandemic (COVID-19) as an emergency of a country is based on 3 (three) approaches, namely: (1) health services, (2) fulfillment of fiscal needs, and (3) acceleration of handling in social activities (acceleration of handling in social activities). These three approaches are reflected in several legal products issued by regional and central governments in dealing with the COVID-19 pandemic, Law Number 6 of 2018 concerning Health Quarantine. Then in the economic field, Law Number 9 of 2016 concerning Prevention and Handling of Financial System Crisis. These two regulations can indeed be aimed at carrying out the process of handling emergency disasters such as during the time of COVID-19. In using the two models, the existing law takes into account public health (legislative model). This is evidenced by the presence of Law Number 2 of 2020, which was formed to deal with emergency conditions due to COVID-19 experienced by the people of Bekasi City.

Based on the results of data and situation analysis regarding regional budget management policies during the COVID-19 pandemic carried out by the Bekasi City Government, it can be concluded that the Bekasi City Government has made efforts to budget regional finances during the COVID-19 pandemic in accordance with the provisions mandated by the government. the central government, namely through refocusing and reallocating the budget to focus on the areas of health care, economic sector recovery, and social safety nets. In addition to the APBD management mechanism, the Bekasi City Government has attempted to properly regulate the APBD deficit during the COVID-19 pandemic through the revenue, expenditure, and regional financing sectors based on countercyclical principles.

Factors in the Implementation of Budgeting Policies for Handling the COVID-19 Pandemic in Bekasi City

A. Communication Factor

State Implementation

The results of the analysis show that one of the causes of the implementation of budgeting policies during the COVID-19 pandemic in the Bekasi City Government Revenue and Regional Budget for Fiscal Year 2020 has not been effective, one of which is due to the lack of good communication between related institutions, so that it is interpreted very differently by organic officers. on OPD, especially in handling COVID-19 between the community, health workers, and health volunteers.

The importance of the presence of the state or local government in dealing with the rapid spread of COVID-19 which has an impact on many aspects, such as social and economic. State policies (Pemda) through the

implementation of social distancing policies and WFH (Work from Home) recommendations taken by the central government and then handed down to local governments are nothing but to reduce the spread of COVID-19. With the presence of this state (Pemda), it is hoped that the health and economic conditions of the people affected by COVID-19 will be restored.

The implementation of Bekasi City government policies through the State Implementation communication model in the context of budgeting for the COVID-19 pandemic in the Bekasi City Government Revenue and Regional Budget in the 2020 fiscal year for several business sectors, including the tourism industry, transportation, manufacturing, finance, public services , and other sectors reduce or stop their activities temporarily for an undetermined time, running is still slow so that there is a discrepancy between policies and facts on the ground. This means that there has not been a good communication yet, causing different interpretations when it is implemented in the field.

The COVID-19 pandemic on the economy and finances is expected not only to have an impact this year, but also the following year. Therefore, it is necessary to anticipate appropriate decision making by establishing good state implementation communication, especially within local government agencies to be able to minimize negative impacts on the economy and finance sector of the larger regional government.

A number of budgeting policies that have been carried out by the Bekasi City Government, in an effort to overcome the COVID-19 pandemic, are issuing Bekasi Mayor Instruction Number 903/407/Bappelitbangda concerning Controlling the Implementation of Activities and Procurement of Goods/Services as Impact of the COVID-19 Pandemic through Refocusing on TA Budget Expenditure Activities. 2020 and Bekasi Mayor Regulation Number 24 of 2020 concerning the Third Amendment to Bekasi Mayor Regulation Number 143 of 2019 concerning the Elaboration of the 2020 FY APBD.

The steps taken are nothing but an appeal to all residents of Bekasi City to reduce both economic and social activities. This is also a form of communication carried out by the Bekasi City government to the community through various organic local government tools. All of this is an effort to suppress the spread of the virus, and it is proven that the number of cases of COVID-19 transmission in Bekasi City continues to decline.

B. Federal Level Inducement and Constraint

Public policy is whatever the government chooses to do or not to do. The regional government as an autonomous government has done many things in handling the COVID-19 pandemic. Thus, the policy is something that is produced by the local government that is formulated based on all events that occur in the community. This incident grows in the practice of social life, and is not an independent, isolated, and foreign event for the community. Likewise, in the context of handling the COVID-19 pandemic in Bekasi City, in communication on aspects of Federal Level Inducements and Constraints, there is a limit to the level of regional autonomy. Although the role of local governments is very central in efforts to control the spread of the COVID-19 pandemic in relation to regional authorities. This is because based on legal norms used as the basis for regional authority, the region can carry out the maximum authority, in addition to matters relating to

an executive task which is stipulated by regulation as the responsibility of the central government.

In other words, the administration of government at the local level must still rely on regulations established by the central government. Referring to Law Number 32 of 2004, Article 22 contains regional obligations, if it is related to handling COVID-19, it is stated in Article 22 letters a and f. "In implementing autonomy, regions have the obligation to protect the community, maintain national unity, unity and harmony, as well as the integrity of the Unitary State of the Republic of Indonesia and provide health service facilities."

Efforts to handle the spread of the COVID-19 pandemic when referring to the regulatory umbrella used in handling COVID-19, namely: 1) Law Number 4 of 1984 concerning Infectious Disease Outbreaks, 2) Law Number 24 of 2007 concerning Disaster Management. 3) Law Number 6 of 2018 concerning Health Quarantine. Then it was operationalized in Government Regulation No. 21 of 2020 concerning Large-Scale Social Restrictions (PSBB) in the Context of Accelerating COVID-19), and at the same time Presidential Decree No. 11 of 2020 concerning the Establishment of a COVID-19 Public Health Emergency was issued. Then to implement Government Regulation Number 21 of 2020 concerning Large-Scale Social Restrictions (PSBB) in the context of the Acceleration of COVID-19, this is further clarified by Regulation of the Minister of Health Number 9 of 2020 concerning Large-Scale Social Restrictions in the Context of Accelerating Handling of COVID-19.

The results of the analysis can be concluded that in a public health emergency there is uncertainty at the local government level, because the decentralization in the health sector causes basic health service standards to vary depending on commitment and fiscal capacity in the region. The center and the regions should share the duties and obligations to deal with COVID-19. Executives at the center must try to ensure that health services in the regions comply with COVID-19 handling standards.

C. State and Local-level Inducements and Constraints

Based on the analysis and development of COVID-19 in the field and when reports are made the spread of COVID-19 in the world tends to increase from time to time and cause fatalities (for example in India the second wave of COVID-19 Tsunami occurred), and greater material damage and implications for social, economic and community welfare aspects. Reflecting on this, the Bekasi City government's policy, in order to accelerate the handling of COVID-19, requires fast, precise, focused, integrated and synergistic steps.

In the context of State and Local-level Inducements and Constraints communication, the City of Bekasi as the regional autonomy government has been affected by the COVID-19 outbreak nationally, as instructed by President Jokowi that the nation is in a state of health emergency which has an impact on various sectors of activity, both economic and social. The central government then issued a Government Regulation (PP) on Large-Scale Social Restrictions (PSBB) and a Minister of Health Regulation (Permenkes) for the implementation of PSBB. De facto, Indonesia is now in a period of emergency constitutional law, so that national laws do not apply as in normal conditions.

The implementation of this emergency law allows the state to do things outside of general legal principles,

including overriding the authority of regional autonomy. However, the emergency status imposed denies the knowledge and ability of local governments in the process of handling the COVID-19 pandemic. The local government, which is supposed to be the spearhead of handling the COVID-19 pandemic, cannot make their own decisions and relies on the decisions of the central government.

Handling the COVID-19 pandemic in Bekasi City actually requires collaboration between the central government and local governments which should be able to be created properly. Collaboration is very important because local governments better understand social, cultural, geographical conditions, and all aspects related to their regions, so that they can formulate appropriate strategies to fight the COVID-19 pandemic for their respective communities. and the function of local government is not optimal, puskesmas as the leading regional government agency has not functioned optimally, efforts to prevent the COVID-19 pandemic in the form of socialization, campaigns for using masks, washing hands and maintaining distance are jobs that should be carried out by puskesmas, but because puskesmas are not supported by a budget adequate, inadequate health facilities, and limited human resources the role and function of "autonomy" cannot be carried out optimally, especially for the implementation of COVID-19 vaccination.

In addition, carrying out prevention efforts, administering the COVID-19 vaccine is a challenge for the government, in the context of regional autonomy, the central government takes on the role and function as a national policy maker. Local governments are given discretion so that they are more free to be creative and innovate to respond to the dynamics of handling the COVID-19 pandemic in the regions accompanied by the allocation of the central government's budget to the regions.

D. Decisional Outcomes and State Capacity

The results of the analysis show that the implementation of the budgeting policy during the COVID-19 pandemic in the Bekasi City Government's Regional and Revenue Budget has given great pressure and impact on the lives of the people of Bekasi City. The impact is quite influential in the health and non-health sectors. From the handling of the COVID-19 pandemic in Bekasi City in the perspective of Decisional Outcomes and State Capacity, there is a valuable lesson that this nation must continue to improve in various fields of development and an early response to the pandemic determines success in controlling it.

Evidence-based planning and budgeting in accelerating the proper handling of COVID-19 can improve the readiness of local governments to face disease pandemics in the future with the aim of achieving maximum results that can be felt by the people. Regional governments must continue to increase efforts to prevent, detect and respond to the COVID-19 pandemic across sectors. One thing that is very crucial is the availability and completeness of evidence as a navigational tool for policy making. For this reason, learning studies on handling COVID-19 are carried out in various main fields, such as health, response management, technological innovation, economics, education, religion, socio-culture, protection of women-children-youth and social protection. Policies for handling COVID-19 are oriented to the results of decisions and the capacity of local governments to provide health insurance for their citizens. This means focusing on identifying gaps and

challenges, as well as presenting relevant recommendations for handling COVID-19 in the jurisdiction of Bekasi City.

The results of policy analysis in the context of decision results and local government capacity (Decisional Outcomes and State Capacity) in handling COVID-19 in the jurisdiction of Bekasi City, it can be concluded that the role of local government policies in handling the pandemic has not run optimally when the policy is in contact with the community. This is motivated by the lack of effective mass communication when describing a public policy to the public so that they understand and do not fail to understand.

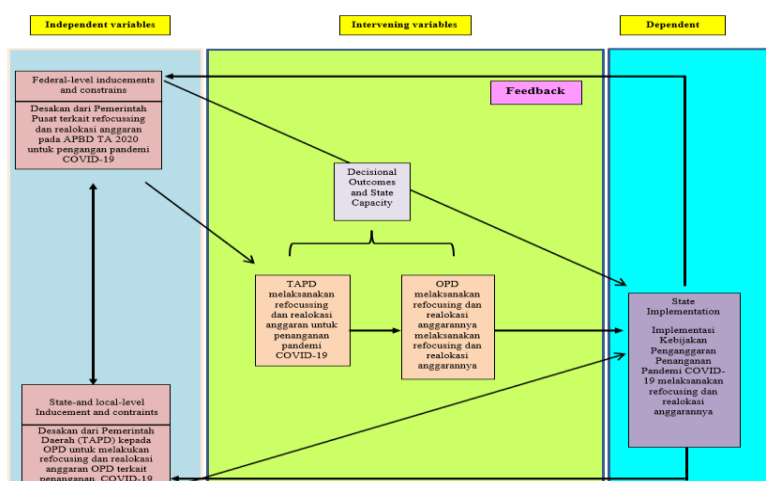
Feedback and Policy Redesign

The results of the analysis of the factors that caused the implementation of budgeting policies during the COVID-19 pandemic in the Bekasi City Government Revenue and Regional Budget for Fiscal Year 2020 has not been effective, in the perspective of Feedback and Policy Redesign communication as a public health emergency. In a situation like this, of course, government institutions, non-government institutions, and the community must contribute both directly and indirectly, including in the form of donations of ideas for handling COVID-19. The Task Force for the acceleration of handling COVID-19 in Bekasi City together with the Regional Government Budget Team (TAPD) presented valuable findings that reflected the entire handling of COVID-19 and took lessons from the handling as input for capacity building for handling the COVID-19 pandemic and as a navigation tool for policy formulation. better quality planning and budgeting, in both the health and non-health sectors.

The decision to handle COVID-19 by the Bekasi City Government needs to be adjusted to the relevant national and subnational policies and re-evaluated periodically in line with the development of the pandemic. A comprehensive and coordinated approach to community-based activities provides an opportunity to strengthen the resilience of community-based platforms in the early stages of recovery and beyond. Feedback and policy redesign, regarding the handling of the COVID-19 pandemic in Bekasi City, urgently require in-depth discussion and the specific role of community-based health services in the context of a pandemic. Outlining the adaptations needed to maintain safety, ensure the continuity of essential services, and ensure effective handling of COVID-19, so that with feedback on implementation, we can see the weaknesses that occur in the field so that we can redesign them so they don't happen again. In the end, the implementation of policies is unmistakably applied in society.

The results of the analysis in the field can be concluded that the implementation of the budgeting policy during the COVID-19 pandemic in the Bekasi City Government Revenue and Regional Budget, in general, can be said to have been in accordance with the direction of the central government which was driven by the consistent and strict implementation of Bekasi City government policies in carrying out protocols. health so that the spread of COVID-19 can be well suppressed in the jurisdiction of Bekasi City.

The explanation of the implementation of the budgeting policy for handling the COVID-19 pandemic can be described as follows:



Policy Implementation

Contents of Policy

The contents of the budgeting policy for handling the COVID-19 pandemic in Bekasi City in 2020 is to refocus on income and spending, then reallocate the budget for activities that prioritize handling the COVID-19 pandemic, especially in the health sector. Appropriate policies from the government are needed to deal with COVID-19 cases. On the other hand, it is not only the right policy but also in its implementation. One of the tools that play an important role in implementing policies is the Regional Government. Local government is the level of government that knows better about the conditions of the area and its people. Administratively, the Bekasi City Government has implemented implementation in handling COVID-19, namely by regional quarantine according to what was issued by the central government. Likewise with the existence of circular letters for the prevention and handling of COVID-19. Of course this is issued on a clear legal basis and does not violate the rules, which illustrates the existing policies in accordance with the principles of regional administrative law.

The Bekasi City Government during the pandemic has issued 5 (five) Circulars regarding the handling of the COVID-19 pandemic that occurred in Bekasi City. These Circulars include Circular Number: 440/2286/ Health Office, dated March 27, 2020 regarding the prohibition of private hospitals from referring COVID-19 patients to residents of Bekasi City to Hospitals Outside the City of Bekasi, Circular Letter Number: 440/2285/Dinkes, dated 27 March 2020 regarding Management of Suspected COVID-19 Patients, Circular Letter Number: 440/2301/Dinkes, dated March 29, 2020 regarding Humanitarian Isolation of Bekasi City Residents in Efforts to Prevent the Spread of Corona Virus (COVID-19), Circular Number: 469.1/2320 /Setda.TU, dated March 30, 2020 regarding the Implementation of Funeral for the Bodies of COVID-19 Patients in Bekasi City, Circular Letter Number: 556/2306/Parbud.Par, dated March 30, 2020 concerning Extension of Temporary Closure of Entertainment Places and Other Tourism Service Businesses in the City Bekasi. The Bekasi city government has also opened a Call Center to Prevent COVID-19 at telephone number 0813 8002 7710 (24 hours online), Call Center: 119, Call Center: 1500444 if there are signs of people with symptoms of Corona Virus in their

surroundings or workplace. respectively.

However, there are things that need to be improved, namely in decision making and policy design and implementation. In making decisions, it must be based on laws and regulations according to the hierarchy above, which is legally binding on the community and the level of community compliance will be higher. Meanwhile, from planning and implementing policies to be more equitable, especially in information and targeting accuracy, because these two things are important factors for implementing an appropriate policy.

The results of the analysis can be illustrated that the handling of COVID-19 in Bekasi City has not run optimally due to time constraints, the lack of data and information owned by the local government for handling the pandemic. Moreover, the network of actors between the government and other government institutions and between the government and non-government actors in reality has not been maximized properly. This has an impact on various OPDs and the relationship between the central government and local governments and other local governments which are still ambiguous and overlapping in carrying out their roles. This impact was ultimately felt directly by people who experienced pandemic fatigue, namely fatigue from facing the pandemic so that they became confused, complained, and feared in dealing with COVID-19.

Policy Format

The policy format in implementing budgeting during the COVID-19 pandemic in Bekasi City is by issuing Mayor Regulations, Circulars and Mayor decisions. The Bekasi City government's policy in handling COVID-19 with the policy format built is the "spirit of togetherness" in handling the COVID-19 pandemic. This spirit of togetherness is a reflection of government administration activities in which all local government administration to the implementation of COVID-19 policies are carried out together. On the one hand, it has a positive impact, namely that heavy tasks will be lighter and lighter tasks will be completed more quickly because many parties contribute and are involved. Apart from that, the spirit of togetherness has an impact on the growth of the nature of korsa for everyone involved in it, namely the difficulty and ease of being a shared responsibility, as well as giving mutual attention to the parties involved in togetherness.

The application of the value of the spirit of togetherness in handling COVID-19 is very aware that the pandemic has hit all parts of Indonesia, even the whole world. Therefore, in handling it, local governments cannot deal with it individually or partially, but must be done holistically and in synergy involving many parties by utilizing various available resources. Therefore, joint movements from all parties including the community are needed to overcome COVID-19, the government cannot alone be able to overcome the pandemic, which until now has not been able to determine when it will end.

The recovery from the economic impact in the micro-economic perspective of the COVID-19 pandemic, which has not yet ended in the country, will certainly add to the negative impact of the national economy, including economic actors. In this case, the perpetrators of Micro, Small and Medium Enterprises (MSMEs) have the potential to experience an economic crisis. The decline in people's purchasing power due to the COVID-19 pandemic will automatically greatly affect the sustainability of MSME businesses. The economic crisis

experienced by MSMEs can unwittingly become a threat to the national economy. Therefore, the guidance and assistance for MSME actors during the pandemic needs to be the attention of many sectors, especially government institutions, as a step to build optimism and encourage MSME empowerment during the pandemic.

Actor's Reputation

Responding to the maximum spread of COVID-19, has prompted predictions that the pandemic experienced by Indonesia will last longer when compared to countries with a small population. The first case of COVID-19 in Indonesia was successfully detected on March 1, 2020, longer than most other countries. Previously, there was criticism from the public and various researchers for the country's slowness in detecting the COVID-19 virus. This is exacerbated by the poor coordination, communication and synergy carried out by government officials in responding to COVID-19.

Bekasi City Government, public policy is one way that can be done through planning, implementation, and evaluation. This is all done with one goal, namely to reduce the spread of COVID-19 in Indonesia, especially in the jurisdiction of the City of Bekasi. One of the steps that the Bekasi City government has taken is to issue and implement protocols in various aspects such as health, communication, education areas, public areas and transportation. The policy regulates in detail how the handling of COVID-19 can be carried out in various ways. Various protocols are present not without problems. Many obstacles were found in the implementation of the protocol because it regulates many parties and agencies as well as the lives of many people. The lack of socialization to the unpreparedness and indecision of the local government in enforcing the protocol has made many people complain, worry, and be confused in dealing with this pandemic. In fact, there have been various negative actions carried out by the community until they are traumatized because they feel threatened and afraid.

CONCLUSION

The implementation of the Policies in Budgeting for the Handling of the COVID-19 Pandemic in the City of Bekasi has not been fully achieved effectively. The Bekasi City Government and its staff have not comprehensively implemented the steps to accelerate the handling of COVID-19. This, of course, will greatly disrupt the Acceleration of Handling Corona Virus Disease 2019 within the Bekasi City Government in dealing with the health sector, handling economic impacts and providing social safety nets.

There are factors that cause the implementation of the Budgeting Policy in Handling the COVID-19 Pandemic in Bekasi City to run effectively, namely the communication factor and the policy factor. In its implementation, these factors have not been fully effective so that they can interfere with the acceleration of handling Corona Virus Disease 2019 in Bekasi City. Acceleration of prioritizing the use of budget allocations for certain activities (refocusing) or changes in budget allocations that are used adequately and increase capacity and coordinate with the Regional Leadership Communication Forum (Forkopimda), community organizations as well as

community/religious leaders to socialize and urge the public to avoid the spread of COVID -19.

CONFLICTS OF INTEREST

The authors have no conflict of interest to declare.

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Supporting data

Peraturan Pemerintah Pengganti Undang-undang Republik Indonesia Nomor 1 Tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Corona Virus Disease 2019 (COVID-19) dan/atau Dalam Rangka Menghadapi Ancaman yang

MembahayakanPerekonomian Nasional dan/atauStabilitasSistemKeuangan.

Keputusan Bersama Menteri Dalam Negeri dan Menteri Keuangan Nomor 119/2813/SJ dan Nomor 177/KMK.07/2020 tentangPercepatanPenyesuaianAnggaranPendapatan dan Belanja Daerah Tahun 2020 DalamRangkaPenanganan Corona Virus Disease 2019 (COVID-2019) Serta PengamananDayaBeli Masyarakat dan PerekonomianSosial.

PeraturanWali Kota Bekasi Nomor24 Tahun 2020 tentangPerubahanKetigaatasPeraturanWali Kota Bekasi Nomor 143 Tahun 2019 tentangPenjabaranPendapatan dan Belanja Daerah TahunAnggaran 2020.