

Implementation of Covid-19 Budget Policy in Southeast Sulawesi (Case Study of Budget Refocussing and Reallocation of Regional Revenue and Expenditure Budgets 2020)

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Abstract: This study aims to examine and determine the COVID-19 Refocusing and Budget Reallocation Policy implementation in the Southeast Sulawesi Provincial Revenue and Expenditure Budget 2020. The research method used a qualitative approach with an analytical descriptive design. This research took place in Southeast Sulawesi. Primary and secondary data came from observations, interviews, and document studies. According to Miles-Huberman, data analysis techniques using an interactive analysis model included data in condensation, data presentation, and conclusion. The results showed that the COVID-19 Refocusing and Budget Reallocation Policy in Southeast Sulawesi, for the most part, could not be accounted for due to administrative errors and errors in the actions of the implementers and third parties. Based on Grindle's argument, the policy content seems to have been carried out too quickly, as evidenced by the 3 (three) changes to the COVID-19 budget. Based on indicators according to Van Meter and Horn, of the 6 (six) policy implementation indicators, only 1 (one) was fulfilled, so the implementation of the COVID-19 Refocusing and Budget Reallocation Policy in the Southeast Sulawesi Regional Revenue and Expenditure Budget 2020 is declared to have failed to meet the formulation and implementation of the policy.

Keywords: COVID-19; Policy Implementation; Refocusing and Reallocation Budget; Regional Revenue and Expenditure Budgets

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INTRODUCTION

The global Coronavirus Disease 19 (COVID-19) outbreak has greatly affected the world community's health, social, political, and cultural aspects. The impact of Indonesia's economic decline resulted from the global pandemic set by the WHO (World Health Organization) on March 11, 2020. The government has intervened in handling COVID-19 by allocating a budget of 695.2 trillion, of which 87.55 trillion was allocated to the health sector. Health budget allocation for activities/programs so that the spread of COVID-19 can be controlled and efforts are made to reduce its spread.

With this social disaster, the central government accelerated the handling of the COVID-19 pandemic with fast, precise, focused, and integrated steps, including synergies between ministries/agencies and local governments. The central government issued Presidential Decree

No. 7 of 2020 concerning the Task Force for the Acceleration of Handling COVID-19, which was later amended by the issuance of Presidential Decree No. 9 of 2020 concerning Amendments to Presidential Decree No. 7 of 2020 and amended again with the issuance of Presidential Regulation No. 82 of 2020 concerning the Committee for Handling COVID-19 and National Economic Recovery. (Komite Penanganan COVID-19 dan Pemulihan Ekonomi Nasional, 2020).

Local Government efforts related to the acceleration of handling COVID-19 are contained in several policies, including the Minister of Home Affairs Regulation Number 20 of 2020 concerning the Acceleration of Handling COVID-19 in Regional Governments; Joint Regulation of the Minister of Home Affairs and the Minister of Finance Number 119/2813/SJ concerning Acceleration of Adjustment to the 2020 Regional Revenue and Expenditure Budget in Handling COVID-19 and Securing Public Purchasing Power and the National Economy; and Instruction of the Minister of Home Affairs Number 1 of 2020. The Governor and Regent/Mayor shall determine the status of disaster alert/emergency by considering the following: Based on a study or assessment of the condition of the area for the spread of COVID-19; After conducting a study or assessment of regional conditions, the Governor, Regent/Mayor shall determine the status of the COVID-19 disaster; Adjustment of the 2020 Regional Government Budget (Okfitasari, Wulan Suci Rachmadani, Samsul Rosadi, Indah Puji Lestari, & Indra Hastuti, 2021).

As a follow-up to the issuance of the regulation to accelerate the handling of COVID-19, the Southeast Sulawesi Provincial Government issued a similar regulation by issuing Governor's Decree No. 234 of 2020, dated April 3, 2020, concerning a Task Force in Southeast Sulawesi Province. The policy action from the Southeast Sulawesi Governor's Decree is that the Southeast Sulawesi Provincial Government and the Southeast Sulawesi Provincial House of Representatives agreed to set a rationalization of the operational budget for handling COVID-19 through refocusing and relocating a budget of Rp. 400,000,000,000,000 (four hundred billion). The authors obtained the data from the 2020 COVID-19 Handling Compliance Examination Report for the Southeast Sulawesi Provincial Government. Details and budget allocation for refocusing and reallocating the Southeast Sulawesi Regional Revenue and Expenditure Budget (APBD) in 2020 have 3 (three) priority activities.

Table 1. Budget Allocation for Refocusing and Reallocation of Regional Revenue and Expenditure Budget for Southeast Sulawesi Province in 2020

Classification	Direct Shopping (IDR)	Indirect Shopping (IDR)	Value Rationalization (IDR)
Health Handling Priority	170.216.610.700	47.176.273.300	217.392.890.000
Priority for Handling Economic Impacts	16.766.089.000	18.800.361.000	35.566.450.000
Social Impact Priority	93.413.160.000	53.627.500.000	147.040.660.000
Amount	280.395.859.700	119.604.140.300	400.000.000.000

Source: Report on the Result of the Examination of the Compliance of the Regional Government in Handling Covid-19 in 2020

Table 1 explains the allocation for refocusing and reallocating the Southeast Sulawesi Regional Revenue and Expenditure Budget (APBD) in 2020. First is budget allocation for handling the COVID-19 pandemic in the health sector as procurement of medical equipment/materials allocated to the Provincial Health Office as the representative of the Southeast Sulawesi Government in handling COVID-19. Second is the Priority Policy for Handling the economic impact, which includes mitigation by providing aid packages as subsidies to the poor. The subsidy ensures they can still live a normal life even if they do not work directly. Third, the priority is to provide social safety nets to reduce the impact of COVID-19 on marginalized groups through basic food cards, electricity subsidies, additional market and logistics operations, and credit assistance for informal workers.

Based on the authors' search, several problems were found, so it became the author's consideration to examine the implementation of the COVID-19 Budget Policy in Southeast Sulawesi, especially the use of Refocussing and Reallocation Budgets in the 2020 Regional Revenue and Expenditure Budget. The problems in question are that, first, unexpected disbursement of shopping has not been under the provisions. At the disbursement stage, the entity has not been

listed, and the classification of budget needs is still in the log figure. There is also financing for unexpected shopping activities that are not under the COVID-19 handling program; second, in the health sector, there is a lack of volume of nine work packages for COVID-19 confectionery activities and irregularities in recording fixed assets resulting from COVID-19 handling activities; third; in the Social and Economic Sector, there are problems in the procurement of goods and services for handling COVID-19 which have not been implemented under the stipulated provisions (BPK examination results, 2021).

The examination by the Supreme Audit Agency (BPK) of the Republic of Indonesia in 2021 generally stated that the high level of leakage in using funds sourced from the Regional Revenue and Expenditure Budget was caused by the weak attitude and ethics of the implementers in carrying out policy mandates and the lack of internal control and supervision.

Based on initial observations, the authors found an imbalance in managing the COVID-19 budget in the health sector, such as procuring tools/materials that were far from the general cost standard (LKPD APBD 2020). Several supervisory institutions are not being followed with the expected performance, especially during the COVID-19 pandemic. Supervision cannot be carried out effectively and efficiently, as indicated by repeated deviations in state losses, unmet targets, inefficient supervisory activities and overlapping in implementing supervision. The role and function of internal and external supervision have not been able to encourage the realization of good government.

This condition also occurs in handling the COVID-19 budget in Southeast Sulawesi; the follow-up to the supervision results is not always smooth, including suggestions from auditor institutions that cannot be followed up due to difficulties in handling follow-up findings of COVID-19 budget abuse, such as third parties changing addresses, running out of funds, heads of offices moving assignments and missing documents, late rebuttals, the employee in question dying, and the results of the supervision were not clear. Many indications that policy implementation, especially refocusing budget and the reallocation of the COVID-19 budget set by the Southeast Sulawesi Regional Government, which is managed by Regional Apparatus Organizations, based on the tasks assigned to the COVID-19 Handling Acceleration Team, has not run efficiently and effectively.

Based on these problems, in this study, the authors will examine the extent to which the theory of policy and experts' opinion contributes to the COVID-19 budget policy in Southeast Sulawesi by refocusing and reallocating the COVID-19 budget set in the Regional Revenue and Expenditure Budget of Southeast Sulawesi Province in 2020.

In Dunn's argument cited by (Muhammad Elwan, La Ode; Agus Pramusinto, 2011), policy analysis is an intellectual and practical activity that aims to create, critically assess, and communicate knowledge in the policy process. As a public policy, it is necessary to measure the extent to which public policy is implemented as an inseparable part of public policy itself. Jones, in Muhammad Elwan (2018), explained that policy implementation is easy to understand theoretically and conceptually but not always in a concrete form because the actual performance is not easy (Supriadin, Alam, & Elwan, 2020).

In reviewing the study of public policy implementation, it is necessary to know the variables or factors that influence it. Several implementation models as references include Grindle (2017), who explains that the policy implementation approach is a process of general administrative action at a specific program level. The success or failure of a policy can be seen from its ability to run the program according to the original design. Therefore, the policy as a whole needs to be seen by asking whether the performance of the policy is by what is determined.

Grindle further stated that the success of public policy implementation is primarily determined by the extent to which the policy can be implemented. This implementation can be seen from the content of the policy and the context of policy implementation (Muhammad Elwan, 2018). For example, based on the data found by the authors, not completing a follow-up audit (inspection) means failing the policy implementation process.

In this position, measuring policy implementation is mandatory. So, the authors used the implementation model approach by Van Meter and Van Horn (Markulis, 1985), which uses six (6) indicators of policy implementation: (1) policy standards and objectives, (2) resources, (3) the characteristics of the implementing organization, (4) communication between related

organizations and implementing activities, (5) the attitude of the implementers and (6) the social, economic, and political environment.

Based on the description of the problem and the study of policy implementation, the authors consider it essential to conduct a study since specific studies regarding refocusing and the reallocation of the COVID-19 budget in several regions in Indonesia are still lacking.

This research focuses on policy implementation. However, to be able to analyze implementation, the intent of the policy needs to be understood. Therefore, before reviewing the course of implementation, we will first look at the policy objectives in the eyes of stakeholders. What is the actual substance of the policy, and how do Southeast Sulawesi stakeholders interpret the COVID-19 policy by refocusing and reallocating the COVID-19 budget to the Regional Revenue and Expenditure Budget (APBD) in 2020?

Next, the research question must answer the provisions regarding policy implementation as a public policy.

An inductive approach is used, exploring how the COVID-19 policy was born so that we can interpret the policy. Then, the formulation of the COVID-19 policy and the theoretical perspective on implementing the COVID-19 policy in Indonesia and the regions, especially in Southeast Sulawesi Province, will be compared.

Indeed, many articles examine the reallocation and refocusing of the COVID-19 budget in several regions in Indonesia. The difference with this paper is in the study of policy implementation on aspects of maladministration and the negligence of policy-implementing agents that can potentially violate the law. Another novelty is the occurrence of an anomaly (extraordinary matter) in the process of policy design (policy formulation), which has changed 3 times in the same year in determining APBD for the reallocation and refocusing of the COVID-19 budget in Southeast Sulawesi. In this position, the policy has the potential to fail, leading to unlawful actions by policy implementers. This condition is related to the authors' reasons for choosing Southeast Sulawesi Province because Southeast Sulawesi Province is the second highest province after DKI Jakarta in reallocating and refocusing the 2020 COVID-19 budget of IDR. 400 billion, while the number of COVID-19 cases in Southeast Sulawesi, according to the report by the task force for handling COVID-19 nationally, Southeast Sulawesi's position is still below the tolerance for the emergency category. It is important to conduct a study on the COVID-19 budget policy in Southeast Sulawesi, in particular, the refocusing and reallocation of the COVID-19 budget set out in the 2020 Southeast Sulawesi Regional Revenue and Expenditure Budget and spread across 17 regencies and cities. What motivates the regional government of Southeast Sulawesi province to reallocate and refocus that much of the COVID-19 budget?

From here, interpreting the policy's objectives can affect its implementation. For the second case, Dunn's theory of public policy is used, stating that monitoring focuses on the questions "what happened," "how," and "why." Meanwhile, "what is the difference" is the area of policy evaluation. Therefore, Mirelee Grindle's implementation theory (Grindle, 2017) is then used at two levels:

1. First, to see how the policy implementation under review answers the questions "what happened" and "how." Grindle said that the policy implementation process needs to look at the policy process to the specific program level and the allocation of funding.
2. Second, to help explain the findings from the first stage, to answer the "why" question, how the interaction of process with things that, in general, according to Grindle, determine the success of the policy, the content of the policy and the context of implementation.

Then Grindle's opinion will be described with a study of the policy by Van Meter and Van Horn (Markulis, 1985), which uses six (6) policy implementation indicators: (1) standard policies and objectives; (2) resources; (3) the characteristics of the implementing organization; (4) communication between organizations related to implementing activities; (5) the attitude of the implementer and (6) the social, economic, and political environment. This paper will later relate the approach according to Mirelee Grindle (2017) in determining the policy's success, content, and implementation context.

According to Van Meter and Van Horn, the authors used the policy implementation theory, considering that it is appropriate to examine what the government sets the regulatory basis and policy objectives in reviewing policy implementation. Then, paying attention to the readiness of resources that can support a policy is necessary. This condition will be influenced by the

characteristics of the appropriate implementing institution or organ according to its competence based on its main duties and functions. It will influence and contribute to systematic and measurable work. A network communication pattern and model are needed between implementing agents to achieve policy goals together. In checking whether the policy implementation is fulfilled, an attitude is needed on the policy implementers who can understand the policy's objectives and work according to the standards and procedures set as work guidelines for all parties involved. Even though the social, economic and political environment heavily influences the implementation of the policy itself. So, it takes emotional intelligence implementers to control the environment.

RESEARCH METHOD

The research method used was descriptive qualitative research. Moleong (Moleong, 2019) defines a qualitative approach methodology as a research procedure that produces descriptive data in words, pictures, and not numbers. In addition, the data collected may be the key to what has been researched. According to Sugiyono (2015), the qualitative approach's methodology is data collection from natural settings, primary data sources, and more data collection techniques in observation and in-depth interviews and documentation.

This research took place in Southeast Sulawesi. Data collection techniques are sourced from primary data and secondary data. Data was collected through observation and interviewing research informants. The authors also took data from document studies from Regional Apparatus Organizations (OPD) and institutions responsible for implementing the COVID-19 policy in Southeast Sulawesi. The data referred to are supporting data and information regarding using the COVID-19 budget set by the regional government in the Refocusing and Reallocation of the COVID-19 Budget in the Southeast Sulawesi Regional Revenue and Expenditure Budget 2020.

According to Miles, M.B., Huberman, A.M., and Saldana, quoted by Muhamad Elwan, the data analysis technique used an analytical model. The data was analyzed using several steps according to the theory of Miles, Huberman, and Saldana (2014), namely analyzing the data in three steps:

- a) Data condensation (data condensation)
- b) Presenting data (data display)
- c) Drawing conclusions or verification (conclusion drawing and verification)

Data condensation refers to selecting, focusing, simplifying, abstracting, and transforming data. The next step is to present the data and draw conclusions (La Ode Muhammad Elwan, Muhammad Yusuf, & La Ode Herman Halika, 2022). Then, reviewing and discussing the results of research on the Implementation of the Southeast Sulawesi COVID-19 Budget Policy, especially the use of Refocusing and Reallocating the COVID-19 Budget as contained in the 2020 Southeast Sulawesi Regional Revenue and Expenditure Budget, the author uses the basic theory of the study model. According to Van Meter and Van Horn, policy implementation is linked to Mirelee Grindle's opinion in determining the policy's success, content, and implementation context. This research is limited to how public policy is born as a process, how it is implemented, and the policy recommendations from the research results.

RESULTS AND DISCUSSION

The research objective is to measure the success of implementing the COVID-19 budget policy in Southeast Sulawesi, especially refocusing and reallocating set in the Southeast Sulawesi Regional Revenue and Expenditure Budget 2020. The authors used the model for successful implementation according to Van Meter and Van Horn (Markulis, 1985), which has six indicators: 1) standards and policy objectives, 2) resources, 3) characteristics of implementing organizations, 4) communication between related organizations and implementing activities, 5) attitudes of implementers, 6) social, economic, and political environment. Then, the authors elaborated on Mirelee Grindle's opinion (Grindle, 2017) as a supporting indicator, reviewing the content of the policy and the implementation context.

The following are the results of 6 (six) indicators, according to Van Meter and Horn, in measuring the success of the Refocusing and Budget Reallocation Policy Implementation set out in the Southeast Sulawesi Regional Revenue and Expenditure Budget during COVID-19 in 2020.

1) Policy Standards and Targets in Implementing the COVID-19 Refocusing and Budget Reallocation Policy in Southeast Sulawesi.

Following Van Meter and Van Horn's opinion, to measure the performance of policy implementation, it must emphasize specific standards and targets that policy implementers must achieve because policy performance is an assessment of the level of achievement of standards and targets set. What underlies the policy of refocusing and reallocating the COVID-19 budget in Southeast Sulawesi in 2020?

In the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020 concerning Acceleration of Adjustment of the 2020 Regional Revenue and Expenditure Budget in the Context of Handling Corona Virus Disease 2019 (Covid-19), as well as Power Security Buy the Community and the National Economy which stipulates the amount of rationalization of goods and services expenditures and capital expenditures of at least 50%. Meanwhile, on broadcast as of May 2, 2020, the Ministry of Finance has taken a different policy, the total rationalization of goods and services expenditures and capital expenditures of at least 35%, considering regional financial capabilities. The Southeast Sulawesi Provincial Government has determined that the rationalization of goods and services expenditures and capital expenditures is still below 50% but has exceeded 35% for goods and services expenditures of 41.00% and 39.47%. The Southeast Sulawesi Provincial Government also did not rationalize revenue, especially regional taxes and levies, but SILPA was still sufficient to finance COVID-19 handling activities.

The procedure for using Unexpected Shopping in handling the COVID-19 pandemic is as follows:

- a. The Head of the regional apparatus, which is functionally related to the anticipation and handling of the impact of the COVID-19 transmission, submits a Shopping Needs Plan (RKB) to anticipate and handle the impact of the COVID-19 transmission for a maximum of one day to the Regional Financial Management Officer (PPKD) after coordinating with the Government Task Force Regions;
- b. PPKD, as the Regional General Treasurer (BUD), verifies and disburses Unexpected Expenditures to regional apparatuses that are functionally related to anticipating and handling the impact of COVID-19 transmission no later than one day after receiving the RKB;
- c. The Head of the regional apparatus organization (OPD), which is functionally related, can open an account to accommodate disbursement following the provisions of the legislation;
- d. Disbursement of anticipatory funds and handling of the impact of COVID-19 transmission is carried out with the Additional Money (TU) mechanism;
- e. The disbursement of the funds is submitted to the Regional Apparatus Expenditure Treasurer, who submits the RKB;
- f. The use of funds is recorded in a separate General Cash Book (BKU) by the Regional Apparatus Expenditure Treasurer, who submits the RKB;
- g. The Head of the regional apparatus organization that proposes the RKB is formally and materially responsible for the anticipation and handling of the impact of the COVID-19 transmission that he manages;
- h. The Head of the regional apparatus conveys accountability for using funds for anticipating and handling the impact of COVID-19 transmission, who submits the RKB to the PPKD by attaching a recapitulation of expenditure and a statement of responsibility. In contrast, the valid and complete proof of expenditure remains with the Regional Apparatus Organization (OPD).

The Southeast Sulawesi Provincial Government prioritizes the Regional Revenue and Expenditure Budget (APBD) to anticipate and handle the impact of COVID-19 transmission, which is then proposed in the draft APBD amendment by imposing on Unexpected Expenditures and prioritizing specific activity budget allocations (refocussing) through changes regional head regulations regarding the elaboration of the APBD and notify the leadership of the DPRD. The Southeast Sulawesi Provincial Government, as of November 15, 2020, has made changes to the APBD 3 (three) times in handling COVID-19, as can be seen in Table 2.

Table 2. Changes in the Southeast Sulawesi Provincial Budget for Handling the COVID-19 Pandemic

No	Stage of Change	Regional Head Regulation	Notification Letter to DPRD	Submission Letters to the MENDAGRI and the MENKEU
1	Stage I (3rd Regional Regulation)	Number 10 on May 4, 2020	Number 903/2022, dated May 27, 2020	– Number 443/1629 date April 13, 2020 – Number 903/1729 date April 13, 2020
2	Stage II (4th Regional Regulation)	Number 18 on June 24, 2020	Number 903/4212, dated August 26, 2020	No longer reported to the MENDAGRI and MENKEU, only adjusting COVID-19 income and budgeting on changes to Regional Head Regulation.
3	Stage III (5th Regional Regulation)	Number 27, August 27, 2020	Number 903/4384, September 2, 2020	Back Not reported to the MENDAGRI and MENKEU, only adjusting COVID-19 income and budgeting on changes to Regional Head Regulation.

Source: BPK Examination Results Report in 2020

Table 2 shows that the entire regulation is the basis for the Refocusing and Budget Reallocation Policy in the 2020 Southeast Sulawesi Regional Revenue and Expenditure Budget. It has legal force in its implementation because clear standards and targets will facilitate implementation. Policy, because failure also often occurs when the standards and targets are not clear (Budi, 2014).

However, the Refocusing and Budget Reallocation Policy in the 2020 Southeast Sulawesi Regional Revenue and Expenditure Budget does not entirely follow what is stated in the policy because the process of determining the refocusing and reallocation of the COVID-19 budget has not been able to meet the standards set by the government. The reason is that several changes have occurred in discussing and determining the COVID-19 budget at the Southeast Sulawesi DPRD. However, there are still weaknesses in understanding the national COVID-19 policy regulations.

There have been 3 (three) APBD changes made in May, June, and August 2020 (see Table 2). Then there are two regional head decree numbers (Regional Head Regulation) that are no longer reported to the Minister of Home Affairs and the Minister of Finance, only making adjustments to Covid-19 income and budgeting on the changes to Regional Head Regulation, Regional Head Regulation Number 18 dated June 24, 2020, and Regional Head Regulation Number 27 dated August 27, 2020, so the Standards and Policy Targets for the Refocusing and Budget Reallocation Policy in the 2020 Southeast Sulawesi Regional Revenue and Expenditure Budget have not met the existing regulatory standards.

Achievement of standards and targets for implementing the COVID-19 Refocusing and Budget Reallocation Policy in the Southeast Sulawesi Provincial Revenue and Expenditure Budget in 2020

Although the Refocusing and Budget Reallocation Policy in the 2020 Southeast Sulawesi Regional Revenue and Expenditure Budget has not been able to meet the standards, on the other hand, the policy targets can be set in 3 (three) changes to the Head of Regulation of Southeast Sulawesi Province. The basis can be implemented according to the set targets. However, starting from the program level to the technical aspect is necessary to check the success.

To develop this study, the authors referred to the public policy theory according to Dunn, stating that monitoring focuses on the questions of "what happened", "how", and "why". Meanwhile, "what is the difference" is the area of policy evaluation. Therefore, this study used Mirelee Grindle's theory (1980). Following Grindle's argument, the policy process is presented up to the specific program level and the funding allocation. It can be seen in Table 3 regarding the Budget Plan for the Acceleration of the COVID-19 Confectionery in Southeast Sulawesi Province.

Table 3. Budget Plan for the Acceleration of Handling COVID-19 in Southeast Sulawesi Province

No	Description	Volume	Unit Price (IDR)	Total Price (IDR)
1	Procurement of Medical Devices	1 package	3.500.000.000	3.500.000.000
2	Procurement of Protective Equipment	1 package	2.500.000.000	2.500.000.000
3	Monitoring, controlling, and preventing the spread of Covid-19	1 package	2.500.000.000	2.500.000.000
4	Operational support of the Covid-19 Handling Acceleration Task Force	1 package	1.500.000.000	1.500.000.000
Total Price (Rp)				10.000.000.000

Source: BPK Examination Results Report 2020

Table 3 explains using the COVID-19 budget 2020 by the Southeast Sulawesi Provincial government. The examination TEAM found ten findings: administrative negligence and material losses of IDR 3,448,969.00. After being developed by the examining team, 25 recommendations were made, including the development of administrative errors made by the Southeast Sulawesi provincial government, and material recommendations remained Rp. 3,448,969.00. Based on the interviews with the Regional Inspectorate of Southeast Sulawesi, it was stated that:

"After we and the other TEAM conducted an evaluation, it was found that there was negligence in using a material budget of IDR. 3,448,969 of the COVID-19 budget management. Of that number, after being examined in more detail, it still gave birth to a follow-up according to the recommendation of IDR 2,265,024 and 3 (three) follow-ups according to administrative recommendations. It will then be followed up at the next stage." (Interview September 2021).

Based on the recommendations issued by the examination carried out by the audit team using the guidelines of article 20 of Law Number 15 of 2014, the stages passed have not been under regulations, so the Southeast Sulawesi regional government has not met the achievement of standards and targets. Implementing the COVID-19 Refocusing and Budget Reallocation Policy stipulated in the Southeast Sulawesi Regional Revenue and Expenditure Budget in 2020 was declared unable to realize transparent and accountable financial management.

Based on the results, the team's examination showed that the management of funds for handling the COVID-19 pandemic was not following the provisions of the description: first, Unexpected Expenditure Disbursement has not complied with the requirements mandated in the Unexpected Expenditure management mechanism regulated in the Circular Letter of the Minister of Home Affairs Number 440/2622/SJ and Regulation of the Minister of Home Affairs Number 39 of 2020; second; The opening of three accounts related to the handling of the COVID-19 pandemic was not accompanied by the determination of the regional Head of the Southeast Sulawesi Province. The Inspector or Head of the Southeast Sulawesi Inspectorate confirmed and stated:

"After we evaluated together with other TIMs, in this case, BPKP, the Prosecutor's Office, and the Inspectorate regarding the examination of the disbursement of Unexpected Expenditures, we found that in the first phase of disbursement, the details of the needs proposed by the Southeast Sulawesi Provincial government did not include entities that used the budget and there were no clear activities and classification of budget needs that are still in log figures. So, the proposed budget is not specific for its purpose. The government should make as much detail as possible on the object of need" (Interview August 2021).

Then, the results showed many errors in implementing the COVID-19 Refocusing and Budget Reallocation Policy set in the Southeast Sulawesi Province Regional Revenue and Expenditure Budget in 2020, according to an interview with the Southeast Sulawesi Regional Inspector:

"The inspection team directed or ordered the Head of Bappeda, Head of BPKAD, and the Head of the Unexpected Funds Management Work Unit to pay more attention to the provisions in the management of Unexpected Expenditures for handling the COVID-19 pandemic, then also advised the Head of Bappeda and Head of BPKAD to immediately ask for accountability for Unexpected Expenditures that disbursed through the Unexpected

Funds Management Work Unit in each OPD that has not accounted for Unexpected Expenditures." (Interview September 2021).

Based on the study results, in particular, the examination team gave recommendations to the Governor of Southeast Sulawesi Province on the findings of these errors being material for improvement for the Southeast Sulawesi Government so that the COVID-19 budget remained within the budget use mechanism and no manipulation of local budget management.

The refocusing policy and reallocating the COVID-19 budget in Southeast Sulawesi has not met the standards and policy targets set.

2) Resources in the Implementation of the COVID-19 Refocusing and Budget Reallocation Policy stipulated in the Southeast Sulawesi Provincial Revenue and Expenditure Budget in 2020

As quoted by (Muhammad Elwan et al., 2022), the success of policy implementation depends on the ability to utilize available resources. Van Meter and Van Horn (Markulis, 1985) state that policy implementation needs support from human resources and support from non-human resources such as financing sources.

Human Resources

In this section, to see the involvement of human resources, the Provincial Government issued the formation of a task force for the acceleration of handling COVID-19 and Governor's Decree Number 234 of 2020, dated April 3, 2020, regarding a task force in Southeast Sulawesi Province. The human resources involved in the classification based on task force handling include the Handling of the Health, Social and Economic Fields carried out by several Regional Apparatus Organizations (OPD) of Southeast Sulawesi Province.

Table 4. Human Resources involved in the Southeast Sulawesi Province Covid-19 Handling Task Force

Human Resources in Health	Job description
Health Service, Regional General Hospital (RSUD), Mental Hospital, Communication and Information Office, Education and Culture Office, Social Service, Transmigration and Manpower Office, Regional Disaster Management Agency, Research and Development Agency, Human Settlements Service, Construction Development and Spatial Planning, Human Resources Development Agency.	Procurement of medical devices, medical consumables, payment of incentives for health workers, and provision of vitamin supplements. They are also expected to be able to carry out the process of procuring goods and services for handling COVID-19 in the health sector, which is budgeted through Unexpected Expenditures, referring to the regulations for the procurement of goods and services in handling emergencies, Presidential Regulation Number 16 of 2018, Regulation of the Goods/Services Procurement Policy Institute. Government (LKPP) Number 13 of 2018 and Circular Letter of the Head of LKPP Number 3 of 2020.
Human Resources in Social	Job description
Social Service, Industry and Trade Service, Cooperatives Service and Micro, Small and Medium Enterprises, Economic and Development Administration Bureau, Regional Secretariat, Education and Culture Service, Food Security Service, Transmigration and Manpower Service, Unity and Political Agency, Civil Service Police Unit, Inspectorate	Activities include providing social assistance for the poor, providing rice for the ineffective, essential food assistance for street vendors and hawkers affected by COVID-19, educational and operational assistance for primary and secondary education students involved by COVID-19, data collection on residents affected by COVID-19, and protection of workers who are vulnerable and affected by COVID-19.

Table 4. Human Resources involved in the Southeast Sulawesi Province Covid-19 Handling Task Force (cont')

Human Resources in Economics	Job description
Regional Secretariat Economic Bureau, Manpower and Transmigration Service, Energy and Mineral Resources Service, Forestry Service, Food Crops and Livestock Service, Women Empowerment Service, Child Protection, Population Control and Family Planning, Tourism Office, Plantation and Horticulture Office, Food Security Service, Office of Cooperatives, Micro, Small and Medium Enterprises, Department of Industry and Trade, Department of Social Affairs	Activities of providing economic stimulus in the form of goods and the condition of money, controlling the availability of essential community needs, handling food needs and availability, monitoring food availability, protecting community economic business groups affected by COVID-19, and securing the availability of subsidized gas. Furthermore, the assistance recipients are determined through Governor's Decree Number 266 of 2020 concerning Recipients of Social Assistance for Basic Needs and Other Goods/Services for Communities Affected by Corona Virus Disease 2019 (COVID-19). Budgeting for activities to handle economic impacts comes from Unexpected Expenditures and Direct Expenditures for COVID-19 handling activities.

Source: processed by the author 2021

Table 4, developed from various sources, shows that the provision of Health Assistance, Social Assistance, and Economic Assistance to the community begins with data collection by the Social Service, Health Service, Cooperatives and MSME Service, Industry and Trade Office, and the Regional Secretariat (Bureau of Economics and Development Administration) on the number of family heads domiciled in 17 regencies/cities through the data contained in the Population and Civil Registry Office (DISDUKCAPIL). The population data from the Department of Population and Civil Registration is then matched/reconciliated with the population data proposed as beneficiaries of assistance by the village/*kelurahan*. Furthermore, the assistance recipients are determined through Governor's Decree Number 266 of 2020 concerning Recipients of Social Assistance for Basic Needs and Other Goods/Services for Communities Affected by CoronaVirus Disease 2019 (COVID-19). Budgeting for activities in the social sector is sourced from Unexpected Expenditures and Direct Expenditures for handling the COVID-19 pandemic.

Based on the provisions of the regulation, the program to accelerate the prevention of COVID-19 in Southeast Sulawesi requires human resources as the main element of implementing technical and non-technical programs. The study results indicate that employees cannot complete the task correctly because there is still negligence or mistakes in its implementation. It is proven by the many findings of the Examining Team's examination results, which, on average, make misinterpretations and lack of technical understanding of program implementation, especially not being able to account for the use of the 2020 COVID-19 refocusing and reallocation budget. The Regional Apparatus Organization involved did not contribute positively to achieving policy objectives.

This condition is in contrast to the opinion (Hasibuan et al., 2016) that the availability of some staff is a determining factor for a policy, and failures often occur in policy implementation, one of which is caused by insufficient or adequate staff and not understanding the program objectives. Therefore, in addition to human resources, there must be accuracy and appropriateness between the number of staff needed and the expertise possessed by the tasks they handle; seriousness and good ethics are necessary for meeting the targets and objectives of the COVID-19 Refocusing and Budget Reallocation Policy Implementation set out in Southeast Sulawesi Regional Revenue and Expenditure Budget in 2020.

Financial Resources

In addition to human resources, other resources that need to be taken into account are financial resources. Putra (2014) quoted (Ode et al., 2018) explaining that financial resources are essential in determining the success or failure of a program. The Southeast Sulawesi Provincial Government has rationalized the Covid-19 Pandemic Handling Program budget, amounting to IDR 400,000,000,000. The amount determined is then classified according to the type of handling of the COVID-19 pandemic, which has been regulated in the Joint Decree of the Minister of Home

Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020, in handling health, social affairs, and the area of managing economic impacts. Furthermore, the budget formed is refocused and reallocated into activities to take the COVID-19 pandemic, attached to Direct Expenditures for Regional Apparatus Organizations (OPD) and Unexpected Expenditures with details in Table 5.

Table 5. Plan for the Use of Refocussing and Reallocation of the Covid-19 Budget, 2020

Classification	OPD Direct Shopping (IDR)	Unexpected Shopping (IDR)	Amount of Rationalization (IDR)
Health Handling Section	170.216.610.700,00	47.176.279.300,00	217.392.890.000,00
Social Handling Section	93.413.160.000,00	53.627.500.000,00	147.040.660.000,00
Economic Handling Section	16.766.089.000,00	18.800.361.000,00	35.566.450.000,00
Total cost	280.395.859.700,00	119.604.140.300,00	400.000.000.000,00

Source: Southeast Sulawesi Provincial DPRD secretariat in 2020

Unexpected shopping is intended to finance activities to handle the COVID-19 pandemic that is not accommodated in OPD Direct Shopping. The use of funds for managing COVID-19 originating from Unexpected Shopping. Furthermore, a Work Unit attached to BAPPEDA was created, which assists PPKD in SKPKD/BPKAD in managing Unexpected Expenditures by considering the provisions of the applicable laws and regulations. The Budget Plan for the Agency for the Acceleration of Handling COVID-19 of Southeast Sulawesi Province in 2020 can be seen in Table 6.

Table 6. Budget Plan for the Acceleration of Handling COVID-19 for Southeast Sulawesi Province in 2020

No	Description	Amount of Fee (IDR)
1	Korem 143/Halu Oleo; strengthening the territorial enforcement of the COVID-19 Health protocol discipline in the new normal period	1.802.347.500
2	Southeast Sulawesi Regional Police; safe activities for Nusa II; handling of COVID-19 in the jurisdiction of the Southeast Sulawesi Regional Police	419.360.000
3	BPSDM of the Province of Southeast Sulawesi; Cost of construction/rehabilitation of isolation room (repayment fee)	2.878.779.700
4	BPBD of Southeast Sulawesi Province; Procurement of masks (repayment fee)	6.398.400.000
5	COVID-19 Handling Task Force Command Post; the cost of picking up assistance from PT. Vale (repayment fee)	9.000.000
Total cost		11.416.887.200

Source: BPK Audit Results Report in 2020

Based on the study's results, the Unexpected Expenditure Disbursement of stages I and II by BPKAD to the Unexpected Funds Management Work Unit using the LS mechanism, evidence of accountability should be the basis for the disbursement and subsequently recorded as expenditure. Meanwhile, the allocation of Unexpected Expenditures in stages I and II only uses the basis of a request for distribution from the Head of BAPPEDA without attaching valid proof of accountability. As a result, the disbursement of funds will still be recorded as expenditure even though they have not submitted evidence of guilt. It can be inaccurate to record the realization of expenditure if the proof of accountability for the Unexpected Expenditure activity is not immediately presented. The results of document examination and confirmation with the Head of the Unexpected Funds Management Work unit showed that as of November 15, 2020, there were four activities carried out by three entities for which the accountability reports for their actions

had not yet been submitted, namely BPBD, Education and Culture Office and Bahteramas Hospital. The Unexpected Expenditure has been realized, and the implementation of its activities has been completed, but the OPD has not submitted the accountability document for its actions.

In this position, very regrettable. With the enormous budget for implementing the COVID-19 Refocusing and Budget Reallocation Policy regulated in the Southeast Sulawesi Regional Revenue and Expenditure Budget for 2020. However, the realization of the COVID-19 budget in various Regional Apparatus Organizations has not fulfilled the primary goal of accelerating the handling of COVID-19 according to the assigned task load given by the government.

According to the author, when human resources are incompetent and many sources of funds are available, the potential for abuse of authority in using the budget can occur. According to Mirelee Grindle (2017), this condition contradicts the implementation theory; the answer does not meet the program objectives at the first level. Then, at the second level, to help explain the findings from the first stage to answer the "why" question, it is seen how the interaction of process with aspects that, in general, according to Grindle, determine the success of the policy, namely the content of the policy and the context of implementation. The results showed failures in implementing the COVID-19 Refocusing and Budget Reallocation policy in the Southeast Sulawesi Regional Revenue and Expenditure Budget 2020.

3) Characteristics of Implementing Organizations in Implementing the COVID-19 Refocusing and Budget Reallocation Policy stipulated in the Southeast Sulawesi Regional Revenue and Expenditure Budget in 2020

Based on the opinion of Van Meter and Van Horn, in policy implementation, to achieve maximum success, it must be identified and known the characteristics of implementing agents which include bureaucratic structures, norms, and rules, as well as patterns of relationships that occur in the bureaucracy. All of that will affect the implementation of the policies that have been set because, in the organization, a road map is needed to describe activities in general and the formal status of various units so that they know their duties and authorities.

Bureaucratic Structure in Policy Implementation

Implementing the COVID-19 Refocusing and Budget Reallocation Policy set out in the Southeast Sulawesi Regional Revenue and Expenditure Budget in 2020 has a bureaucratic structure as a reference for the functions and authorities of each implementing Agency. The Governor's Decree No. 234 of 2020 on April 3, 2020, regarding forming the COVID-19 task force in Southeast Sulawesi Province, stated the bureaucratic system in question. The hope is that the bureaucratic structure and policy implementers can know their respective duties and functions in meeting program targets and achievements.

The results indicated the potential for corruption in the bureaucratic structure and implementor of the COVID-19 Refocusing and Budget Reallocation policy implementation in the Southeast Sulawesi Regional Revenue and Expenditure Budget 2020. The potential for corruption in question is obtained from the report on the results of the examination of the Sulawesi Supreme Audit Agency. Southeast Year 2020. This fact shows the failure of the Bureaucratic Structure and policy implementers. Weaknesses in the bureaucratic structure and implementers can be seen in the list of activities for Refocusing and Realizing the 2020 COVID-19 budget Refocusing and Reallocation, which have not been completed with an accountability report. More details can be seen in Table 7.

Table 7. List of Potential Corruption in Unexpected Aid Activities in the COVID-19 budget that has not been accompanied by accountability in 2020

Regional Apparatus Organization (OPD)	Funding Activities	Nominal (IDR)	The reason there is no accountability
BPBD	The Office of the Governor of Southeast Sulawesi: Eating and drinking the Covid-19 Handling Meeting	194.324.000	The Accountability Report is not yet complete and is still in the OPD to be completed.

Table 7. List of Potential Corruption in Unexpected Aid Activities in the COVID-19 budget that has not been accompanied by accountability in 2020 (cont')

Regional Apparatus Organization (OPD)	Funding Activities	Nominal (IDR)	The reason there is no accountability
BPBD	Governor's Office House Equipment Handling Covid-19	203.290.000	The Accountability Report is not yet complete and is still in the OPD.
Regional public hospital (RSUD) Bahteramas	Rapid Test Equipment Procurement Fee	250.000.000	The Accountability Report is not yet complete and is still in the OPD to be completed.
National Education Office of Southeast Sulawesi Province	COVID-19 Handling Task Force Operational Costs	400.000.000	The Accountability Report is not yet complete and is still in the OPD to be completed.

Source: BPK Audit Results Report in 2020

Table 7 shows the potential for state/regional financial losses due to the inaccurate recording of realizing COVID-19 budget expenditures for each Regional Apparatus Organization contained in the OPD Financial Accountability Report. The potential for corruption in the COVID-19 budget will occur if the evidence of accountability for the Unexpected Expenditure activity is not immediately submitted within the stipulated time. Table 7, obtained from the Audit Results Report of the Supreme Audit Agency (BPK) in 2020 and the results of the author's confirmation in August 2021 with the Head of the Unexpected Fund Management Unit, shows that up to November 15, 2020, there were activities carried out by four OPDs whose activity accountability reports have not yet been submitted.

Norms or Policy Implementation Rules

In implementing the COVID-19 Refocusing and Budget Reallocation Policy for Southeast Sulawesi Province in 2020, all policy implementers must observe and enforce some norms. These norms or rules have been determined through applicable standards, work mechanisms, or SOPs (Standard Operating Procedures) so that policy implementers, regional organizations, or third parties (project/program implementers) can understand and carry out their primary tasks, functions, and responsibilities. Each is responsible individually and institutionally.

As stated by Taufiq (2019), the primary purpose of preparing SOPs is to provide work guidelines so that activities can be controlled systematically. With controlled movements, the achievable targets can be realized to the fullest. The norms or rules for implementing the intended policy are to adapt to the type of handling of the COVID-19 pandemic, which has been regulated in the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020, in the form of health management, social and economic impact management. Furthermore, the budget that has been formed is refocused and reallocated into activities to handle the COVID-19 pandemic, which is attached to Direct Expenditures for Regional Apparatus Organizations and Unexpected Expenditures.

The results showed that the implementers do not comply with the norms or rules for implementing policies, including the Regional Apparatus Organization opening 3 (three) accounts that are not based on the Regional Head Determination. The account opening has not been reported to the recommended bank. More details can be seen in Table 8.

Table 8. List of Bank Accounts Without Determination of the Governor of Southeast Sulawesi

No.	Account number	Bank Name	OPD	Account name	Remaining Money Saved on November 15, 2020
1	001.01.05.500587-7	Sultra Bank	public health Office	Handling of Covid in Southeast Sulawesi Province	0,00

Table 8. List of Bank Accounts Without Determination of the Governor of Southeast Sulawesi
 (cont')

No.	Account number	Bank Name	OPD	Account name	Remaining Money Saved on November 15, 2020
2	001.01.05.500588-9	Sultra Bank	Regional Planning and Development Agency	Covid-19 Handling Unit	359.429.764,00
3	001.02.01.007530-3	Sultra Bank	BPBD	Southeast Sulawesi's Covid Handling Acceleration Task Force	10.982.331,00

Source: BPK Audit Results Report in 2020

The interview with the Southeast Sulawesi Regional Inspector also strengthens the information in Table 8:

"The condition, in this case, is the opening of an account book that is not accompanied by the determination of the Regional Head or the Governor of Southeast Sulawesi, which is contrary to Government Regulation Number 12 of 2019 concerning Regional Financial Management, Then Minister of Home Affairs Regulation Number 13 of 2006 concerning Regional Financial Management and several other regulations. This condition is fatal if forced and not corrected by the government." (Interview August 2021).

The decision to open an account book related to the handling of COVID-19 that is not through the determination of the regional Head can pose several risks that can harm the region and the community. On this matter, the Southeast Sulawesi Provincial Government stated that it agreed with the findings of the Audit Team of the Supreme Audit Agency (BPK) and the inspectorate and was ready to accept any recommendations.

Research findings based on secondary examination data and examiner findings then become recommendations and materials for improvement for the Southeast Sulawesi Provincial Government so that the use of the COVID-19 budget remains within the budget use mechanism and does not manipulate the management of refocusing and reallocation of the Covid-19 funding in Southeast Sulawesi.

Patterns of Intertwined Relationships

Based on the Governor's Decree No. 234 of 2020, they were dated April 3, 2020, regarding the formation of a task force in Southeast Sulawesi Province. The hope is that policy implementers can know their respective duties and functions in meeting program targets and achievements.

The working methods of Regional Apparatus Organizations and work partners are expected to be able to adjust to the types of activities to handle the COVID-19 pandemic, which has been regulated in the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020, which explains health management, social and economic impact management.

In this position, the pattern of working relations of each field does not supervise each other and is responsible for their respective work areas. The working relationship pattern only coordinates data and information to avoid mistakes in targeting and targeting program recipients.

As quoted from Khamdan (2016), organizations or institutions willing to establish partnerships must be equal or equal to others in achieving the agreed goals. The study showed that the relationship pattern applied in implementing the COVID-19 budget refocusing and reallocation policy in Southeast Sulawesi did not provide positive benefits for program recipients (program targets). Since each OPD only focuses on its duties without intensive coordination, it does not synchronize data with other work units. Hence, health, social, and economic assistance recipients are not on target.

4) Communication between Related Organizations in Implementing the COVID-19 Refocusing and Budget Reallocation Policy stipulated in the Southeast Sulawesi Regional Revenue and Expenditure Budget of 2020

Quoted (Purnamasari & Pradana, 2017), coordination is a powerful mechanism for implementing public policy. The better the communication coordination between the parties involved in an implementation process, the assumption is that minimal errors will occur, and vice versa. However, communication is a challenging and complex process. Transferring information within or from one organization to another and other communicators often experience intentional distortion (Zulfian, 2014).

Consistency or Uniformity of Information Provided

The study revealed that communication between regional device organizations and work partners has not been effective due to non-uniform data and information, such as data on recipients of COVID-19 assistance in each regional device organization with different amounts, and some even received two to three times. No extraordinary institution is trusted as a data center for health, social, and economic impact assistance recipients. This condition illustrates that each task force (OPD) seems to be walking independently and can only spend the COVID-19 budget set in the 2020 APBD. There is always a misperception in translating regulations and violating the provisions on using the budget in the rules—applicable law. Worse yet, there is still a corrupt executive mentality in refocusing and reallocating the COVID-19 budget so that administrative process errors occur and do not complete the COVID-19 budget accountability report.

Accuracy of Communication with Implementers

The most crucial problem carried out by Regional Apparatus Organizations who are members of the Task Force for the Acceleration of COVID-19 Response in Southeast Sulawesi is the weak coordination between units in setting program targets, recipients of COVID-19 assistance to those who are entitled and, according to handling standards.

Weaknesses in coordination and communication between task forces will cause data and information errors, affecting the determination of facility needs and the amount that must be given to program recipients. The results of verification and validation of the data collection found discrepancies in the beneficiaries and program needs data.

Supposedly, the Provincial Government and the Regency/Municipal Government are obliged to make data corrections. But what happened, on the other hand, did not improve the data and negatively impacted its implementation. The lack of communication between the program implementers resulted in the determination of assistance recipients from the Southeast Sulawesi Provincial Government based on DTKS and non-DTKS not entirely on target.

Program implementers should understand that coordination is a mechanism that has an important position in determining policy implementation. The better the coordination and communication between the parties involved, the smaller the error, and vice versa (Zulfian, 2014).

5) Attitude of Executors

It should be noted that one of the factors that influence the effectiveness of policy implementation is the attitude of the implementer. If the policy's implementers agree with its contents, the implementer will gladly implement it. Still, the implementation process will experience many problems if there are different views. Van Meter and Van Horn quoted (Kurniawan et al., 2018 that a high disposition affects the success rate of policy implementers; in this case, nature is understood as the tendency, desire, and agreement of the implementers to implement the policy. Therefore, according to Kadji (2015), the successful implementation of the COVID-19 Refocusing and Budget Reallocation Policy in the Southeast Sulawesi Regional Revenue and Expenditure Budget 2020 must pay attention to the attitude of the implementers who are influenced by how they view the policy by looking at the response elements which can affect the ability and willingness of the implementers to implement a policy:

Cognition or Understanding of Policy

The study results indicate that policy implementers do not fully understand the policies. Policy implementers do not fully understand their duties and functions. They do not know the

substance of the objectives of the COVID-19 Refocusing and Budget Reallocation Policy stipulated in the Southeast Sulawesi Regional Revenue and Expenditure Budget in 2020, so the Regional Apparatus Organizations in the COVID-19 task force have not been able to meet the achievement of the policy target for the acceleration of handling COVID-19 in Southeast Sulawesi.

Policy Response

Policy implementers did not reject the COVID-19 Refocusing and Budget Reallocation Policy in the 2020 Southeast Sulawesi Regional Revenue and Expenditure Budget. However, the findings showed that the implementers of the COVID-19 Budget Policy in Southeast Sulawesi in 2020 were less responsive, making it difficult to make an accountability report, and it is difficult to explain the findings of internal and external examiners/auditors that violate laws and regulations. As a result, the public response (recipients/service users) lacks trust and apathy towards the workings of the COVID-19 task force in Southeast Sulawesi.

Response Intensity

The results showed that the intensity of the response of policy implementers to the COVID-19 Refocusing and Budget Reallocation Policy in Southeast Sulawesi in 2020 seemed to only abort the obligation as the work unit in charge of the task force for the acceleration of the COVID-19 response in Southeast Sulawesi Province, proved by the many BPK findings of administrative errors and potential corruption due to negligence in the COVID-19 budget bookkeeping.

The concrete evidence is opening an account without a regional head decision. As a result, many things that can be caused by the decisions taken, such as financing activities for handling the COVID-19 pandemic through Unexpected Spending, are not right on target and are at risk of being misused, and the remaining funds for managing COVID-19 in accounts without a Governor's determination are not monitored by the Regional General Treasurer (BUD). The Head of the Regional Development Planning Agency (BAPPEDA) ignores the provisions related to submitting Unexpected Expenditures, the Head of the Health Service, and the Head of the BPBD. According to the requirements, the Head of BAPPEDA does not supervise and report on accounts that manage COVID-19 funds. This condition then becomes a finding when evaluating the use of the budget.

Based on this data, it becomes homework for the central government and local governments to evaluate the performance of the COVID-19 task force policy in Southeast Sulawesi. How can social disasters due to the deadly virus still be used by irresponsible parties to profit from the COVID-19 budget? It shows the rotten mentality of the implementers and third parties with the condition of the people who are already helpless during the COVID-19 pandemic.

The results also found that the recommendations that emerged from the examination by the Examining Team (BPKP, Inspectorate, Attorney General's Office) gave birth to several recommendations that must be followed up. In managing the COVID-19 budget, all recommended items had been followed up properly or returned to the (ZERO) position by the Southeast Sulawesi government based on the results of the joint recommendations.

6) Social, Economic, and Political Environment

The last thing that needs to be considered to assess the performance of policy implementation in the perspective offered by Van Meter and Van Horn (Kurniawan et al., 2018) is the extent to which the external environment contributes to the success of the public policies that have been set. It should be understood that the external environment has an important influence on policy implementation.

Social environment

One of the social and environmental instruments is the community, especially in this study, the beneficiaries of the Covid-19 Refocusing and Budget Reallocation Policy set out in the Southeast Sulawesi Regional Revenue and Expenditure Budget in 2020.

Many parties are upset with the attitude of the task force that determines the status of people who have died positive for COVID-19. Some facts on the ground that cause death are not due to COVID-19. Then, employees still question where the large state and regional budgets are because the physical form or program is not visible. Government officials are directed to immediately carry out vaccines without knowing the source of the vaccine or from where.

The question or statement illustrates the lack of public trust in implementing officials in managing the use of the COVID-19 budget that has been refocused and reallocated in the Southeast Sulawesi Provincial Budget, which seems to have the potential for misuse of the COVID-19 budget in Southeast Sulawesi.

The public's response to the policy of refocusing and reallocating the COVID-19 budget has not made a positive contribution. The public's understanding that Southeast Sulawesi is one of the regions that has contributed funds for COVID-19 is in second place after DKI Jakarta. However, the contribution of the budget is less beneficial for the residents. The community still has to spend much money on prevention and control services for COVID-19 in the regions.

Economic Environment

In this study, the instrument of the economic environment is the economic standard of living of the community due to COVID-19. The economic impact assistance program for the COVID-19 budget has not had a good impact on residents, especially on small and medium businesses. Many residents have had to be laid off due to the COVID-19 pandemic. Many residents have to suffer to fulfill their daily needs. The increase in the price of the Nine Staples was out of control. Many residents have had to find it challenging to find alternative jobs due to COVID-19.

So, overall, the economic impact on people's lives is detrimental and painful. In the conditions of the COVID-19 pandemic, the Southeast Sulawesi regional government should focus more on the COVID-19 budget on the economic concerns of the residents rather than spending money on purchasing facilities with unclear uses and benefits. Regarding the economic environment, the COVID-19 Refocusing and Budget Reallocation Policy in Southeast Sulawesi in 2020 is considered to have failed to solve the residents' financial life problems.

Political Environment

The Southeast Sulawesi Provincial Government, the Governor, the Regent, the Mayor, and their staff, as well as the Provincial DPRD and Regency/City DPRD, have established the COVID-19 Refocusing and Budget Reallocation Policy set out in the Southeast Sulawesi Regional Revenue and Expenditure Budget in 2020. However, sometimes, expectations do not match reality. Too much of the budget has been prepared, but too much of the COVID-19 budget has been misused (see Table 7). This condition is undoubtedly a valuable lesson for the government and the community. Weak control, supervision, and enforcement systems from the government in efforts to prevent and handle COVID-19 are the main factors causing the spread of the coronavirus in the regions. The government and the community do not take protection and prevention seriously. All this results from our negligence on the protocols for preventing and dealing with COVID-19.

The end of this paper provides a theoretical study of the Implementation of the COVID-19 Refocusing and Budget Reallocation Policy in the Southeast Sulawesi Regional Revenue and Expenditure Budget 2020. Based on the public policy theory, Dunn stated that monitoring focuses on the questions "what happened," "how," and "why." Meanwhile, "what is the difference" is the area of policy evaluation. Therefore, Mirelee Grindle's implementation theory (Grindle, 2017) is then used at two levels:

- i. First, Grindle said that the policy implementation process needs to look at the policy process at a certain program level and the allocation of funding. Based on the results of the research on the Implementation of the COVID-19 Refocusing Policy and the Reallocation of the COVID-19 budget in the 2020 Southeast Sulawesi Regional Budget, the large COVID-19 budget was not accompanied by a careful planning system, so in its implementation, the COVID-19 budget was largely irresponsible due to negligence and administrative errors in the actions of program implementers and third parties.
- ii. Second, according to Grindle, the determinants of policy success are policy content and implementation context. Judging from the content of the policy, it looks rushed; it is proven that there have been 3 (three) changes in the determination of the refocusing and reallocation of the COVID-19 APBD in the 2020 Southeast Sulawesi Regional Budget. From its implementation, the COVID-19 Refocusing and Budget Reallocation Policy stipulated in the Southeast Sulawesi Regional Budget 2020 does not meet the policy's and implementation's substance.

Based on Grindle's opinion, then connected with policy implementation of the Van Meter and Van Horn models (Kurniawan et al., 2018), which uses six (6) policy implementation indicators, critical points of research findings based on indicators are described in Table 9.

Table 9. Critical points (study results) of research findings based on implementation indicators according to Van Meter and Horn

No	Implementation Indicators	Study Results
1	Policy standards and objectives	Standards and work mechanisms have not been measured (not met)
2	Resources (Human Resources and Financial Resources)	Sufficient human resources, large funding resources (fulfilled)
3	Characteristics of implementing organizations	Lack of competence and weak integrity (do not meet)
4	Communication between organizations and implementing activities	Lack of coordination and lack of communication, data and information errors occur, take wrong action (not fulfilled)
5	Attitude of implementers	Lack of understanding of the objectives and benefits of the policy (does not meet)
6	The social, economic, and political environment	Community response from the environmental aspect is very unsatisfactory (does not meet)
Conclusion		FAILURE in policy formulation and implementation

Source: Primary and Secondary Data, processed 2021

Table 9 shows that of the 6 (six) indicators of policy implementation, only 1 (one) meets, and 5 (five) do not meet the indicators of successful implementation according to Van Meter and Van Horn. Therefore, it can be concluded that implementing the COVID-19 Refocusing and Budget Reallocation Policy stipulated in the Southeast Sulawesi Regional Revenue and Expenditure Budget in 2020 is categorized as FAILURE in policy formulation and implementation.

CONCLUSION

Based on the results and discussion, the authors conclude that based on indicators of successful implementation of the COVID-19 budget policy in Southeast Sulawesi, especially on refocusing and reallocating the COVID-19 budget in the 2020 Southeast Sulawesi Regional Revenue and Expenditure Budget Regulations and policy, it is evident that there have been several changes in the discussion and determination of the COVID-19 budget in the Southeast Sulawesi DPRD. Two regional head decree numbers are no longer reported to the Minister of Home Affairs and the Minister of Finance, only making adjustments to the income and budgeting of the Covid-19 19 on changes to Perkada, namely Perkada No. 18 dated June 24, 2020, and Perkada No. 27 dated August 27, 2020. The resource indicators have been met, but administrative motives and potential state losses exist. Indicators of the characteristics of implementing organizations include the potential for corruption committed by parties (policy implementers), a failure of the Bureaucratic Structure in the implementation of policies where the Unfortunate Assistance Refocusing and Reallocation of the COVID-19 budget has not been completed with an accountability report. On the inter-organizational communication indicator, there was a weakness in coordination between Regional Apparatus Organizations because they did not improve data and harmed its implementation. Thus resulting in the determination of beneficiaries not entirely on target. Indicators of the attitude of executors who do not understand policy objectives due to mental corruption become the dominant attitude of executors, proven by the many findings of the Audit Board of the Republic of Indonesia in the form of administrative errors and errors in the use of the refocusing budget and reallocation of the 2020 COVID-19 budget. Social, economic and political environmental indicators show the response of members of the public who are greatly disadvantaged due to mistakes in managing the budget reallocation and refocusing on COVID-19 in Southeast Sulawesi. So, if based on the implementation indicators according to Van Meter and Van Horn as a whole, it fails.

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