The Covid-19 Pandemic Impact on the Absorption of Non-Tax State Revenue Budget: A Study in the Gorontalo Province National Land Agency Region

Muhdar HM[1], Roni Mohamad[1], Muhtar[2] , Wahyuddin Maguni[3], Siti Rahma[4], Hamdan Mohamad[5]

[1]Associate Professor, Department of IslamicEkonomics, State Islamic Institute of Sultan AmaiGorontalo, Indonesia.

[2] Associate Professor, Department of Financial Management, Bosowa University of Makassar, Indonesia

[3] Associate Professor, Department of IslamicEkonomics, State Islamic Institute of Kendari, Indonesia

[4]Assistant Professor, Medical Faculty, Gorontalo State University, Indonesia

[5] Student, Departement of Islamic Ekonomic, Postgraduate, State Islamic University of Sultan AmaiGorontalo, Indonesia

Email: muhdar73@gmail.com[1], ronimohamad@iaingorontalo.ac.id[1], muhtar.sapiri62@gmail.com[2], wmaguni@yahoo.com[3], rahmasyam82@gmail.com[4], hamdanmohamad15118@gmail.com[5]

Abstract: Non-Tax State Revenue (PNBP) as a budget source for the government was eroded by the Covid-19 pandemic. The decline in the PNBP value nationally results in low budget absorption at the work unit level. This study aims to describe the impact caused by the Covid-19 Pandemic on budget absorption of PNBP within the Regional Office of the Gorontalo Province National Land Agency. This research uses descriptive quantitative research. The results showed that the Covid-19 pandemic had a negative impact in terms of budget absorption where the budget absorption rate in the third quarter did not reach the target of 60% so that the budget absorption performance value of all work units was below 80, which means that budget absorption was in poor and very bad criteria less. Meanwhile, the Covid-19 pandemic has also had a positive impact in terms of savings and efficiency in budget use, thereby reducing the burden on the State Budget.

Keywords: Non-Tax State Revenue Budget, Covid-19 Pandemic, Budget Absorption performance, Efficiency

I. Introduction

Since the emergence of the 2019 coronavirus disease (COVID-19) in December, it has spread from Wuhan province in China to the rest of the world [1], [30].The COVID-19

pandemic has resulted in more than 4.3 million confirmed cases and more than 290,000 deaths globally. This also triggers fears of an economic crisis and an impending recession [16]. This pandemic has caused many countries to experience a decline in income, including Indonesia. Increased spending to deal with the epidemic and the economy, as well as the decline in tax revenue and non-tax state revenue, are the causes. State income until May 2020 was still depressed due to the Covid-19 pandemic, in which the situation of the global economic downturn and Indonesia greatly affected the performance of state revenues. Minister of Finance Sri Mulyani Indrawati said that up to the end of May 2020, the realization of state revenues and grants had reached Rp.664.32 trillion. However, the achievement of state revenues and grants shrank by 9.02% (yoy) [7].

One of the sources of state revenue affected by the Covid-19 pandemic is Non-Tax State Revenue *(Penerimaan Negara BukanPajak [PNBP])*, which in its function as PNBP budgetary is one of the pillars of state revenue that has a significant contribution in supporting the state revenue and expenditure budget, through optimizing state revenue. PNBP realization up to May 31, 2020, reached IDR 136.9 trillion, a negative growth of 13.61% (yoy). According to the Minister of Finance, the lower PNBP realization was due to the negative growth of oil and gas natural resources by 24.38% due to the decrease in the average ICP(Inductively Coupled Plasma), the decrease in oil and natural gas lifting, and the depreciation of the rupiah exchange rate. Then, SDA Non-Oil and Gas grew negatively by 23.69% due to a decrease in the average Reference Coal Price *(Harga Batubara Acuan [HBA])*, a decrease in the volume of coal production, and a decrease in the volume of wood production [8].

In its function as regulatory, PNBP implementation is carried out by Ministries/ Institutions for the implementation of regulatory activities and public services provided to the public / interested parties. One of the services that were affected by the Covid-19 pandemic is the service carried out by the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency related to land services. The imposition of social restrictions aimed at preventing the spread of the Covid-19 virus caused several public services to stop. This has an impact on decreasing state revenue from the public service sector.

Large-Scale Social Restrictions *(Pembatasan Sosial Berskala Besar [PSBB])* is one of the health protocols that must be carried out to reduce the spread of Covid-19. However, on the other hand, PSBB has a bad impact on the economy. The Indonesian government issued a policy in the form of Large-Scale Social Restrictions, abbreviated as PSBB, in reducing the rate of transmission of the virus and also working in various ways [17]. In addition to the policy of maintaining a physical distance (physical distancing) of at least one or two meters with sufferers, the government also fully supports the use of the state budget in dealing with and preventing the spread of Covid-19 [20]. Indonesia carried out the PSBB especially at the beginning of the Covid-19, namely in March, April, and May so that the immediate socio-economic impact appeared significant. The Indonesian economy in the second quarter experienced a deep contraction. This deep contraction occurred because when the PSBB was implemented all economic activities stopped. There were massive layoffs in various companies due to the absence of production activities. This

negative growth illustrates economic activity both from the demand side, whether consumption, investment, export, even government activities have decreased and from the production side, whether it is agriculture, trade, manufacturing, transportation, financial services, all have also experienced a very sharp decline. So Covid-19 has had a tremendous impact from an economic and social side, where poverty has also resulted in layoffs [11].

Large-Scale Social Restrictions (PSBB) have an impact on reducing non-tax state revenues from the public service sector. This also happened to the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, where Non-Tax State Revenues decreased significantly compared to the 2019 period before the Covid-19 pandemic. Based on the report on the realization of comparative Non-Tax State Revenue (PNBP) for 2019 and 2020 up to the September period, the realization of Non-Tax State Revenue (PNBP) is as follows.

Table 1. Realization of Non-Tax State Revenue from the Ministry of Agrarian
Affairs and Spatial Planning / BPN in 2019 and 2020

Year	Reception		%	Increase / Decrease in Realization	%
	Target	Realization			
2019	2,358,115,228,000	1,528,574,733,415	64.82	-	-
2020	2,121,627,436,930	1,137,923,063,795	53.63	390,651,669,620	25.56

Source: Report of Agrarian Financial Ministry and Spatial Planning / BPN in 2019 and 2020 (processed)

Based on table 1, the realization of PNBP revenue from the Ministry of Agrarian and Spatial Planning / National Land Agency decreased by 25.56% compared to the same period in 2019. This decrease was due to the Covid-19 pandemic, which required large-scale social restrictions to reduce the spread. Covid-19 virus.

PNBP funding sources, which are contributions from the community, have funded 1/3 of the funds from the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency [2]. In terms of the PNBP expenditure budget, the realization of PNBP budget absorption has also decreased compared to 2019 as in table 2.

Table 2. Realization of the Ministry of Agrarian Affairs PNBP Budget
and Spatial Planning / BPN in 2019 and 2020

Year	Expenditure		%	Increase / Decrease in Realization	%
	Ceiling	Realization			
2019	2,017,131,736,000	735,040,510,614	36.44	-	-
2020	1,814,350,994,000	539,959,673,707	29.76	195,080,836,907	26.54

Source: Report of Agrarian Financial Ministry and Spatial Planning / BPN in 2019 and 2020 (processed)

The decline in PNBP budget realization by 26.54% was partly due to the decline in Non-Tax State Revenues due to the Covid-19 pandemic. The decline in realized PNBP revenues is directly proportional to the allocation of PNBP expenditure budgets. In the APBN posture, if state revenue from PNBP is achieved, then the PNBP budget allocation can also be fulfilled according to the ceiling stated in the budget document.

Ministry of Agrarian Affairs and Spatial Planning/National Land Agency in carrying out their duties and functions in the regions, they formwork units at the provincial level nor Regency/city.In Gorontalo Province, 7 (seven) work units are formed including the Regional Office of the Gorontalo Province National Land Agency, the Gorontalo City Land Office, the GorontaloRegency Land Office, the Boalemo Regency Land Office, the Pohuwato Regency Land Office, the Bone Bolango Regency Land Office and the Office Land of North GorontaloRegency. In carrying out their duties and functions in the land sector, all work units receive PNBP budget allocations. The PNBP budget allocation is intended to finance operational activities directly related to land services, including survey, measurement, and mapping services, registration and maintenance services for land data, land inspection services, land technical consideration services, and land information services. The PNBP budget is also used to finance non-operational PNBP activities, including supporting office operations as well as support for other technical activities. The comparison of PNBP budget realization before the Covid-19 pandemic in 2019 and during the Covid-19 pandemic in 2020 to the period of September is as follows.

Table 3. PNBP Budget Realization of Gorontalo Province BPN Regional Office
in 2019 and 2020

No.	Work unit	PNBP Budget Realization (Year)		Difference	Information
		2019	2020		
1.	BPN Regional of Gorontalo Province	47.09%	46.31%	-0.78%	decline
2.	Land Office of Gorontalo City	51.13%	31.45%	-19.68%	decline
3.	Land Office of Gorontalo Regency	43.77%	39.68%	-4.09%	decline
4.	Land Office of BoalemoRegency	34.80%	22.78%	-12.02%	decline
5.	Land Office ofPohuwatoRegency	52.16%	46.08%	-6.08%	decline
6.	Land Office of Bone BolangoRegency	44.36%	29.29%	-15.07%	decline
7.	Land Office of Gorontalo UtaraRegency	48.62%	38.68%	-9.94%	decline

Source: LK e-reckon and Online Monitoring SPAN (processed, 2020)

From table 3, it appears that the absorption of the PNBP budget for all work units has decreased from the same period in the previous year. This shows that during the Covid-19 pandemic, the work unit experienced obstacles in budget absorption, including the minimum allocation of the maximum PNBP disbursement allocated by the Head Office, because state revenues from land services nationally decreased due to the Covid-19 pandemic.

A decrease in budget realization and a slowdown in budget absorption will have an impact on slowing economic growth. For example, the delay in budget absorption for land certificate products, which should have been completed in the middle of the year, was completed at the end of the year. This has resulted in losses for the community in the form of loss of the benefits of using the land certificate, especially to gain access to capital from financial institutions. The loss of benefits in the aggregate will affect the level of economic growth. Besides, the problem of delays and uncertainty in budget absorption causes the opportunity cost of government money which results in optimal placement and investment of government cash if there is excess cash due to increased state revenues. The government will not take the risk of investing if there is uncertainty about budget absorption.

Research results such as Suyitno (2020) found that the spread of Covid-19 had an impact on budget absorption at the Ministry of Religion Office of Mojokerto Regency [26]. The negative impact of Covid-19 in budget absorption can be seen from the absorption rate of the new budget up to 22.59% of the target of 40%. Meanwhile, the positive impacts that arise are in terms of budget savings and efficiency of budget use. Pratiwi (2020) emphasized that the Covid-19 pandemic had an impact on the economic slowdown, especially in the MSME sector. Likewise, Bahtiar & Saragih (2020) emphasized that the impact of the Covid-19 pandemic on the slowdown in the MSME sector, especially product absorption, availability of raw materials, and distribution processes.Therefore, one of the policies that can be taken is to contain the rate of transmission of Covid 19 to reduce the negative impact of the pandemic [3].

This paper is based on the argument that the Covid-19 pandemic has not only a negative impact but also a positive impact on budget absorption. Improper handling of the Covid-19 pandemic has caused problems for the balance between the government budget and spending [28]. Therefore, the government needs to take the right steps with the revised budget savings policy. And this policy also brings budget users to spending savings in a relatively proportional amount so that the balance between budget and expenditure is maintained.

This study specifically aims to determine the extent of the impact of the Covid-19 pandemic on the absorption of the Non-Tax State Revenue budget. This study also aims to provide information about the positive and negative impacts of budget absorption during the Covid-19 pandemic.

II. Literatur Review
A. Budget and Budgeting

A budget is a statement regarding the estimated performance to be achieved during a certain period expressed in financial terms, while budgeting is a process or method for

preparing a budget [15].The budget is an operational plan expressed in units of money from an organization, where one party describes the estimated costs/expenses and the other party describes the estimated revenue/revenue to cover these expenses for a certain period which is generally one year [4].The public sector budget is a periodic activity and financial plan (usually in an annual period) which contains programs, activities, and the number of funds obtained (revenue/income) and required (expenditure/expenditure) to achieve organizational goals.There are two approaches in public sector budgeting, namely the traditional approach and the New Public Management (NPM) approach. Traditional budgeting focuses on inputs that translate into linear budgets.This means that each budget expenditure is classified based on the type of expenditure and its purpose. Budget with the NPM approach emphasizes the concept of value for money and monitoring of output performance. This approach is intended to overcome the weaknesses of the traditional approach. The budget with the NPM approach consists of several types, one of which is performance-based budgeting. Performance-based budgeting (performance budget) is budgeting that is triggered by a mission and is outcome-oriented [6].

B. Budget from Non-Tax State Revenues(PNBP)

Non-Tax State Revenues*(Penerimaan Negara BukanPajak [PNBP]) of* target is the estimated PNBP that will be received in the planned year. The PNBP target reflects the work plan of government agency services accompanied by PNBP levies [2]. The PNBP target is structured as a share of total revenue in the APBN. PNBP targets are also used as the basis for calculating budget allocations to obtain a ceiling portion that can be included in the Budget Implementation List (DIPA) of government agencies from PNBP funding sources. From the number of PNBP targets that have been compiled, the ceiling for the use of part of PNBP funds is calculated based on the stipulated use permit. The ceiling for the use of PNBP is the amount or amount in the rupiah figure as part of the PNBP target in a portion/percentage based on the Decree of the Minister of Finance for PNBP services and other activities permitted by laws and regulations. The usage ceiling is broken down into types of expenditure in DIPA government agencies.

The use of Non-Tax State Revenues is the amount of budget allocated to PNBP producers to finance activities related to the types of Non-Tax State Revenues produced. The use of PNBP is based on Article 15 of Law Number 9 of 2018 concerning Non-Tax State Revenue and Article 4 paragraph (1) of Government Regulation Number 73 of 1999 concerning Procedures for the Use of Non-Tax State Revenues Sourced from Certain Activities. Based on these provisions, part of PNBP (not all PNBP generated) can be used for certain activities related to the type of PNBP by the relevant agency (K/L) [21].
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C. Budget Absorption

Budget absorption is the achievement of an estimate to be achieved during a certain period at a certain time or the realization of the budget [4]. Absorption of the budget is also called the realization of budget disbursement. Because what is observed is a public sector organization or government entity, budget absorption here can be interpreted as budget

disbursement or realization as stated in the Budget Realization Report*(Laporan Realisasi Anggaran [LRA])* at a certain time.

The performance of public managers will be assessed based on the achievement of budget targets, how much has been achieved. Performance appraisal is carried out by analyzing the deviation of actual and budgeted performance [15]. The ability to absorb the budget is considered good and successful if the absorption realization achievement is by the actual physical performance of the work that can be completed on the assumption that the actual physical performance of the work is relatively the same as the achievement target for the completion of the planned work.

There are two points of view regarding the low absorption of the budget, namely 1) the absorption of the intended budgetis the budget realization at the end of the year compared to the budget, and 2) in terms of disproportionate absorption of the budget [15]. Meanwhile, the effectiveness of budget absorption puts more emphasis on the achievement of everything that is carried out effectively, which means appropriate, fast, economical, and safe [10].

D. Impact of Corona Virus Disease on Budget Absorption

Coronavirus disease 2019, known as Covid-19, is a new type of diseasewith rapid transmission due to the coronavirus which first appeared in Hubei Province-China, to be precise the City of Wuhan.Anyone will catch COVID-19, either with mild or moderate symptoms, however, there is no special treatment for healing except with a healthy lifestyle.The fast transmission of this virus has made many countries issue policies by imposing lockdowns as a way to prevent the spread of the Coronavirus [31]

Since the outbreak of the pandemic in Indonesia, the government has taken measures to prevent the transmission of Covid-19 in the form of Presidential Instruction of the Republic of Indonesia for 2020 Number 4, which contains an outline for refocusing activities, reallocating budgets, and accelerating the process of procuring goods and services for handling this virus. This also affects the realization of budget absorption, especially in the realization of personnel expenditure, goods expenditure, and capital expenditure. Suyitno's (2020) research results found that the spread of Covid-19 had an influence on budget absorption at the Ministry of Religion Office of Mojokerto Regency. From the effect of budget absorption, it has a negative impact, which can be seen from the acquisition of the value of compliance with the absorption target in the second quarter, the percentage should be at least 40% with a good value, but the data obtained by the absorption of the budget has only reached 22.59%. The acquisition of performance values in the same period as 2019 is much different from the difference of 46.84, in 2020 only 56.48 was scored, still below 60, so it is categorized as not good. However, positive impacts were found in terms of budget savings and budget use efficiency, especially efficiency in the use of official travel expenditures, meeting package costs, and office operational costs.

III. Research Method

The type of data collected in this study is secondary data sourced from the 2019 and 2020 budget absorption reports.In data processing, the author uses financial ratios, namely the performance value of budget absorption and the ratio of PNBP budget absorption to the Maximum allocation of PNBP Disbursement.The performance of budget absorption is assessed based on the Regulation of the Minister of Finance Number 195/PMK.05/2018 concerning monitoring and evaluation of the implementation of the expenditure budget of the State Ministries/Institutions and a letter issued by the Minister of Finance Number S-837/MK.05/2019 in the form of strategic steps in implementation 2020 budget.This regulation is followed up by the Director-General of the Treasury in the form of a regulation that discusses technical instructions in assessing performance indicators for budget execution at State Ministries/Institutions because it becomes a guideline for budget execution in 2020 with the following provisions:

1. The performance value of budget absorption is calculated based on the percentage of budget absorption against the ceiling of the Budget Implementing List*(DaftarIsianPelaksanaAnggaran[DIPA])*.
2. The target of budget absorption for Ministries/Institutions is set proportionally.

Table 4. Budget Realization Target

Quarterly	Budget Realization Target (Minimum cumulative)
I	15 %
II	40%
III	60 %
IV	90 %

3. For Work Unit/Echelon I/KL with a realization absorption rate above the quarterly absorption target, the performance value is given a maximum of 100.
4. The budget absorption performance value is determined quarterly based on the average of the absorption performance value that has been achieved up to the current quarter.

The formula used to determine the performance value of PNBP budget absorption is as follows:

$$NKPAn = \frac{PAn}{\overline{TAn}} x100$$

Where:

NKPA*n* =Value of PNBP budget absorption performance*(Nilaikinerjapenyerapananggaran PNBP);* PA*n*=Absorption of Quarterly PNBP Budget–nth*(PenyerapanAnggaran PNBP TriwulananKe-n);* TA*n*=Target of Quarterly PNBP Budget Absorption–nth*(Target PenyerapanAnggaran PNBP TriwulananKe-n)*

To assess the criteria for budget absorption, the following criteria are used. (Suyitno, 69).

Table 5. Criteria for Budget Absorption Value

Budget Absorption Performance Value	Criteria
More than 100	Very good
91 – 100	Good
81 – 90	Pretty good
61 – 80	Not good
60 to below	Very less

Based on the analysis of the budget absorption performance value described above, it can be explained as follows:

1. If the budget absorption performance value is more than 100, then the criteria for budget absorption are in the very good category.
2. If the performance value of budget absorption is between 91-100, then the criteria for budget absorption are in a good category.
3. If the performance value of budget absorption is between 81 - 90, then the criteria for budget absorption are in the pretty good category.
4. If the performance value of budget absorption is between 61 - 80, then the criteria for budget absorption are in not category.
5. If the budget absorption performance value is less than 60, then the criteria for budget absorption are in the very less category.

The ratio of PNBP budget absorption to the Maximum allocationof PNBP Disbursementis a development of the ratio of the budget absorption performance value. This ratio is used to assess the extent to which the work unit can realize the PNBP budget by the maximum PNBP disbursement allocated through a Circular of the Directorate General of Treasury. In the APBN posture, although the budget with PNBP funding sources has been included in the Budget Implementation List, the utilization of the budget can only be used based on the amount of PNBP revenue that goes to the Ministry/Institution as PNBP collector. The formula used to determine the value of this ratio is as follows.

$$\frac{Absorption\ of\ PNBP\ Budget}{Maximum\ Allocation\ of\ PNBP\ Disbursement} x\ 100$$

The criteria used to assess this ratio are adapted from the Budget Performance Value by the Minister of Finance Regulation Number 214/PMK.02/2017 concerning the measurement and evaluation of budget performance for the implementation of performance plans and Ministries / Institution budgets. The criteria used are as follows:

1. The value of PNBP budget absorption of more than 90% of the Maximum PNBP Disbursement is categorized as Very Good.
2. The PNBP budget absorption value of more than 80% -90% of the Maximum PNBP Disbursement is categorized as Good.
3. The PNBP budget absorption value of more than 60% -80% of the Maximum PNBP Disbursement is categorized as Sufficient.
4. The value of PNBP absorption of more than 50% -60% of the Maximum PNBP Disbursement is categorized as Less.
5. The value of PNBP budget absorption up to 50% of the Maximum PNBP Disbursement is categorized as Very Less.

IV. Result And Discussion

This section presents the results and discussion of the performance value of PNBP budget absorption, the ratio of PNBP budget absorption to the maximum allocation of PNBP disbursement, the impact on budget absorption, adjustments to budget changes.

A. Value of PNBP Budget Absorption Performance

Based on the results of data processing, the performance value of PNBP budget absorption in the work unit within the Regional Office of the Gorontalo Province National Land Agency is as follows.

Table 6. Value of PNBP Budget Absorption Performance in Quarter III of 2019 and 2020

Tahun	Work Unit	PNBP Budget Absorption	Target	Value	Criteria
2019	BPN Regional of Gorontalo Province	47.09%	60%	78.48	Not good
	Land Office of Gorontalo City	51.13%	60%	85.22	Pretty good
	Land Office of Gorontalo Regency	43.77%	60%	72.95	Not good
	Land Office of BoalemoRegency	34.80%	60%	58.00	Very less
	Land Office of PohuwatoRegency	52.16%	60%	86.93	Pretty good
	Land Office of Bone BolangoRegency	44.36%	60%	73.93	Not good
	Land Office of Gorontalo UtaraRegency	48.62%	60%	81.03	Pretty good
2020	BPN Regional of Gorontalo Province	46.31%	60%	77.18	Not good
	Land Office of Gorontalo City	31.45%	60%	52.42	Very less
	Land Office of Gorontalo	39.68%	60%	66.13	Not good

Tahun	Work Unit	PNBP Budget Absorption	Target	Value	Criteria
	Regency				
	Land Office of BoalemoRegency	22.78%	60%	37.97	Very less
	Land Office of PohuwatoRegency	46.08%	60%	76.80	Not good
	Land Office of Bone BolangoRegency	29.29%	60%	48.82	Very less
	Land Office of Gorontalo UtaraRegency	38.68%	60%	64.47	Not good

Source: processed data (2020)

The budget absorption performance value is one of the indicators used to determine compliance with regulations, especially the acceleration of budget absorption. Based on the data presented in the table above, it appears that the performance value of PNBP budget absorption for all work units in both the third quarter of 2019 and 2020 is still below 90, meaning that the absorption of the PNBP budget is still below the target set in the third quarter of 60%. In 2020, during the Covid-19 pandemic emergency, the performance value of budget absorption for all work units experienced a drastic decline compared to before the Covid-19 pandemic in 2019. This indicates that the Covid-19 pandemic has an impact on budget absorption, which results in a decrease budget absorption performance value.

In the third quarter of 2019, the performance value of the budget absorption performance of the Gorontalo Province BPN Regional Office work unit was 78.48 in the poor category where the budget absorption of 47.09% was still below the third-quarter target of 60%. This is because there has been no budget absorption in output related to land service operations in the form of a survey, measurement, and mapping services as well as land inspection services by committee B. Besides, capital expenditures for equipment and machinery up to the third quarter of 2019 have not been absorbed by the budget.The Gorontalo City Land Office work unit received a budget absorption performance score of 85.22 with good enough criteria.The absorption of the budget of 51.13% is still below the target of the third quarter, this is because the absorption of the PNBP budget has not been optimal, especially in financing operational activities for land services and capital expenditures for the procurement of data processing and communication equipment. In the work unit of the Land Office of Gorontalo Regency, the absorption of the PNBP budget is 43.77% so that the performance value of budget absorption is in thenot good criteria, namely 72.95. The low absorption of the PNBP budget is due to the Gorontalo Regency Land Office which has not optimally realized expenditures for goods related to land service operational activities because the physical realization has not met the target.

The work unit of the BoalemoRegency Land Office in the third quarter of 2019

obtained a budget absorption performance value of 58.00 which is in the very poor criteria. This indicates that the absorption of the PNBP budget is still low at the BoalemoRegency Land Office. The cause of this non-absorption of the budget is the absence of budget disbursement on land service outputs, including land services in the field of agricultural infrastructure, land services in the field of legal relations in agriculture, and land services in the field of agrarian planning.The work unit of the Pohuwato Regency Land Office received a budget absorption performance score of 86.93 with good criteria. The absorption of the PNBP budget was 52.16%, still below the third-quarter target of 60%. The budget absorption target has not been fulfilled because the physical realization related to land service operational activities has not been met according to the target in the Budget Implementation List (DIPA). The work unit of Bone Bolango Regency Land Office obtained a performance score in the poor category with a value of 73.93. This shows that the absorption of the PNBP budget is still below the expected target. The reason for this not being absorbed in the fact that budget realization has not been optimal for land service operations because physical targets have not been achieved. The budget absorption performance value of the work unit of North Gorontalo Regency Land Office of 81.01 is in the good-enough criteria with the realization of the PNBP budget up to the third quarter of 48.62%. This shows that the realization of the PNBP budget is still below the target set. The non-realization of the PNBP budget has not been achieved due to the absence of budget disbursement in the output of land services in the field of agrarian law relations and land services in the field of agrarian management.

The PNBP budget absorption performance value of all work units in the third quarter of 2020 experienced a significant decrease from 2019, where the percentage of budget absorption was still below the target of the third quarter of 60%. The budget absorption performance value of the work unit of the Gorontalo Province BPN Regional Office was 77.18 with a budget absorption percentage of 46.31% in the poor category. This is due to the low absorption of the budget for the activities of implementing the development of the infrastructure and in the activities of organizing the arrangement of legal relations for the organization. The performance value of the work unit of Gorontalo City Land Office is 52.42 with the percentage of budget absorption of 31.45, which is in the very poor category. This is due to the low absorption of budget for management support activities and activities related to land service operations.

The budget absorption performance value of the GorontaloRegency Land Office work unit is 66.13 with a budget absorption percentage of 39.68 which is in the poor category. The reason for the low absorption of the budget is due to the inadequate absorption of the budget for management support activities and activities related to land service operations. The budget absorption performance value of the BoalemoRegency Land Office work unit is 37.97 with a percentage of budget absorption of 22.78 which is in the very poor category. This is because the budget absorption has not been optimal for management support activities, activities related to land service operations, land acquisition activities, and land control activities. The budget absorption performance value of the PohuwatoRegency Land Office work unit is 76.80 with a percentage of budget absorption of 46.08 which is in the poor category. This is because up to the third quarter

there has been no disbursement of the budget for agrarian planning activities, land acquisition activities, and land control activities. The budget absorption performance value of the Bone BolangoRegency Land Office work unit was 48.82 with a budget absorption percentage of 29.29 in the very poor category. This is because the budget disbursement has not been optimal for management support activities, agrarian infrastructure activities, agrarian legal relations activities, agrarian structuring activities, land acquisition activities, and land control activities. The budget absorption performance value of the Gorontalo Utara Regency Land Office work unit was 64.47 with a percentage of budget absorption of 38.68 which was in the poor category. This is because the disbursement of the budget has not been optimal for activities related to agrarian law, agrarian structuring, and land control activities.

The low-performance value of budget absorption indicates that the PNBP budget absorption is not optimal for all work units.This affects the performance value of work units, especially in the assessment of budget absorption performance indicators, which are evaluated every month by the Ministry of Finance. The cause of this low absorption of the budget is largely dominated by the inadequate absorption of the budget for activities related to land services due to physical realization that has not been achieved by the targets set in the Budget Implementation List (DIPA).

B. PNBP Budget Absorption Ratio on PNBP Disbursement Maximum Allocation

To measure of PNBP budget absorption ratio value on PNBP disbursement maximum allocation in the third quarter, the PNBP disbursements maximum total allocation up to the third quarter is determined according to a Circular of the Director-General of Treasury, Ministry of Finance. Based on the disbursement maximum allocation, all work units can use the PNBP budget to finance all activities funded by the PNBP budget. According to the results of data processing, the PNBP budget absorption ratio to PNBP disbursement maximum allocation in the work unit within the Regional Office of the Gorontalo Province National Land Agency is as follows.

Table 7. PNBP Budget Absorption Ratio to PNBP Revenue Maximum Allocation for the Third Quarter of 2019 and 2020

Year	Work Unit	PNBP Disbursement Maximum Allocation	PNBP Budget Absorption	Absorption Ratio	Criteria
2019	BPN Regional Office of Gorontalo Province	3,545,980,577	2,076,226,093	58.55%	Less
	Gorontalo City Land Office	1,037,526,423	651,404,759	62.78%	Enough
	Gorontalo Regency Land Office	1,128,490,148	666,653,512	59.07%	Less
	Boalemo Regency Land Office	611,299,294	264,467,003	43.26%	Very less

Year	Work Unit	PNBP Disbursement Maximum Allocation	PNBP Budget Absorption	Absorption Ratio	Criteria
	Pohuwato Regency Land Office	686,574,004	413,163,034	60.18%	Enough
	Bone BolangoRegency Land Office	728,506,143	362,970,307	49.82%	Very less
	Gorontalo UtaraRegency Land Office	876,629,217	512,440,759	58.46%	Less
2020	BPN Regional Office of Gorontalo Province	5,059,253,000	3,045,237,412	60.19%	Enough
	Gorontalo City Land Office	464, 973,365	295,240,107	63.50%	Enough
	Gorontalo Regency Land Office	755,011,486	478,044,840	63.32%	Enough
	Boalemo Regency Land Office	408,734,320	168,187,498	41.15%	Very less
	Pohuwato Regency Land Office	445,259,938	329,660,617	74.04%	Enough
	Bone BolangoRegency Land Office	442,623,030	246,738,123	55.74%	Less
	Gorontalo UtaraRegency Land Office	611,562,899	303,817,780	49.68%	Very less

Source: processed data (2020)

Table 7 shows that the PNBP budget absorption ratio on the of PNBP disbursement maximum allocation in the third quarter of both 2019 and 2020, all work units are still below 80%, which means that the PNBP budget absorption ratio has not met the good category. In 2020, in the emergency of the Covid-19 pandemic, state revenues in the PNBP sector experienced a decline so that the PNBP disbursements maximum allocation experienced a slowdown and decreased from the PNBP budget ceiling stated in the budget document. This affects the work unit's performance in accelerating budget absorption.

Gorontalo Province BPN Regional Office work unit in the third quarter of 2019 had a ratio value of 58.55% in the poor category, then increased to 60.19% in 2020 in the sufficient category. This is because the work unit has not been able to realize all the maximum allocated PNBP disbursements and there is a time constraint where the Circular of the Director-General of the Treasury, which states the maximum allocation for PNBP disbursement for the last phase in the third quarter, was published at the end of September so that the new work unit can realize its budget at the beginning of the fourth quarter. The

Gorontalo City Land Office work unit has a ratio value of 62.79% with a sufficient category in 2019, then in 2020, it increased to 63.50% in the same category. The reason why the value of the budget absorption ratio has not been achieved is the timing problem related to the maximum PNBP achievement circular letter and the non-fulfillment of PNBP budget disbursement evidence.The Gorontalo Regency Land Office Work Unit has a ratio value of 59.07% in 2019 with a poor category, then it increases to 63.32% in 2020 with a sufficient category.The value of this budget absorption ratio has not been achieved yet, in addition to the problem of timing for the maximum issuance of PNBP disbursements, this is also caused by the readiness of the work unit to meet evidence of budget disbursement.The Boalemo Regency Land Office Work Unit in 2019 obtained a budget absorption ratio value of 43.26% in the very poor category, then in 2020, it decreased to 41.15% with the same category. The reason why this ratio value has not been achieved is internal constraints in the work unit to accelerate budget absorption, both related to evidence and progress of work completion.

The Pohuwato Regency Land Office Work Unit has a budget absorption ratio value of 60.18% in 2019 in the sufficient category, then it increases to 74.04% in 2020 with the same category. The reason for this not yet reached the value of the budget absorption ratio is that the maximum amount of PNBP disbursement allocated before the third quarter is still minimal, while towards the end of September the value is large so that the new work unit can realize its budget at the beginning of the fourth quarter. Bone Bolango Regency Land Office Work Unit has a budget absorption ratio value of 49.82 in 2019 with a very low category, then increasing to 55.74% in 2020 with a low category. The reason for this not optimal achievement of the absorption ratio of the budget is the maximum allocation value for PNBP disbursement which was still low before September so that the work unit was not optimal in realizing its budget by the end of the third quarter.Gorontalo Utara Regency Land Office Unit has a budget absorption ratio value of 58.46% in 2019 with a low category, then decreases to 49.68% in 2020 with a very poor category. This is due to a timing problem related to the issuance of a maximum circular letter for PNBP achievement entering the end of the month and evidence of PNBP budget disbursement has not been fulfilled.

C. The Covid-19Impact on Budget Absorption

The Covid-19 pandemic has had a vast impact on people's lives. From an economic perspective, the Covid-19 pandemic has resulted in a decrease in state revenues, resulting in low budget absorption.

Graph 1.PNBP Budget Realization Comparison forThird Quarter 2019 and 2020
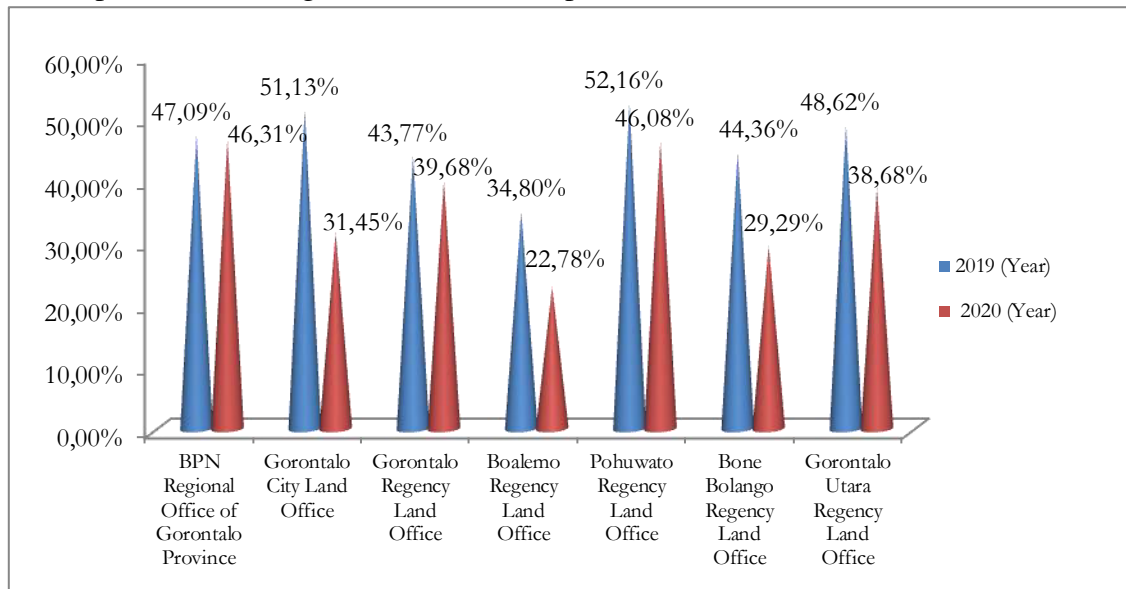
Sumber: Data of Process (2020)

Graph 1, it appears that in 2020 there will be a decrease in PNBP budget absorption in all work units compared to 2019 before the emergency period of the Covid-19 pandemic. This decrease in budget realization was caused by a decrease in Non-Tax State Revenues which resulted in a decrease and a delay in the maximum allocation of PNBP disbursements allocated by the Head Office because state revenues from land services nationally decreased due to the Covid-19 pandemic.Judging from the budget absorption performance value, were in the emergency period of the Covid-19 pandemic, budget absorption performance value for all work units experienced a quite drastic decline compared to before the Covid-19 pandemic with an achievement value below 80, which means that budget absorption has not reached the criteria pretty good. Meanwhile, if viewed from the PNBP budget absorption ratio to PNBP disbursement maximum allocation, all work units are below 80%, which means that the PNBP budget absorption ratio has not met the good category. This shows that the Covid-19 pandemic has had an impact on the PNBP budget absorption in all work units within the Regional Office of Gorontalo Province National Land Agency.

Positive Impact

From the PNBP budget realization comparison on the budget ceiling as well as from the PNBP budget absorption comparison on maximum allocation for PNBP disbursement, it can be seen that there is a remaining budget that has not been realized. A large amount of remaining budget, assuming that output is achieved, indicates efficiency in the use of the budget. The Covid-19 Pandemic also had a positive impact on budget execution, including:

1. Cost efficiency of meeting implementation, especially in saving consumption costs and meeting package costs (full board/full day/half day).
2. The efficiency of spending on official trips, by reducing the intensity of meetings held

online.

3. Coordination is carried out using an online system so that the frequency of room use decreases and the impact on electricity consumption also decreases.

4. Changes in the work patterns of civil servants. Even though the Work From Home (WFH) and Work From Office (WFO) work systems in the sense of performing tasks carried out by civil servants in turn, the resulting output targets are still achieved, this is due to the professionalism of the apparatus towards the quality of public services.

5. Optimization of land services carried out electronically during the Covid-19 pandemic, including certificate checking services, electronic mortgage rights, land registration certificates, and Roya have an impact on saving office stationery spending by reducing paper usage (paperless).

Negative Impact

The achievement results of budget absorption performance value with poor and very poor criteria in the third quarter of 2020 and the PNBP budget absorption ratio to the PNBP disbursement maximum allocation in the category of insufficient and very insufficient indicate a negative impact from the Covid-19 pandemic on the PNBP budget absorption. The negative impact due to the Covid-19 pandemic in the implementation of the APBN, especially in terms of PNBP budget absorption in the work unit Scope of Regional Office of Gorontalo Province National Land Agency as follows:

1. The PNBP budget absorption did not reach the target of the third quarter of 60% so that it resulted in the achievement of low budget absorption performance values.

2. The achievement of the PNBP budget absorption ratio has not been maximized because the use of the maximum allocation for PNBP disbursements has not been optimal.

3. There was a cut in the PNBP budget that was relocated to prevent the spread of Covid-19.

4. The decrease in PNBP revenues nationally from land services causes the PNBP allocated disbursement maximum amount to gradually decrease.

5. The realization of operational expenditure for land services has decreased because physical targets have not been achieved.

6. Realization of non-operational PNBP expenditure is hampered because it is waiting for the maximum allocation of PNBP disbursement at the next stage.

7. The refocusing of activities and budgets meant that some previously planned activities could not be implemented because their budget allocations had been diverted to national priority activities.

D. Adjustments to Budget Changes

The Covid-19 pandemic that occurred around the world has had a very serious effect on social, economic, and financial problems. The government's initial step by establishing a legal umbrella through Perppu number 1 of 2020 became the basis for policies in handling Covid-19. With extraordinary conditions and full of uncertainty, the government

responded quickly through the State Budget.Significant changes have occurred in the State Budget due to the increasing need for handling the health impacts of Covid-19, social protection for affected communities, and efforts to restore the domestic economy. The State Budget posture changes were carried out through the Presidential Decree 54/2020, which was later amended again in the Presidential Decree 72/2020.

Currently, various countries are preparing to face comprehensive actions against changes in the order of life which are called the new normal [27]. The additional budget is estimated at nearly hundreds of trillions of rupiah to maintain the stability of public health, the country's economy, and the financial administration implementation system due to the global pandemic of the Covid-19 virus [27]. All these funds are needed to implement actions to fulfill the government's commitment to protecting all citizens from infectious disease outbreaks.The state financial implementation system policy to maintain financial system stability in handling the Covid-19 pandemic and/or to overcome threats that endanger the national and/or financial system stability, the government has decided to provide an additional expenditure budget to cover financing in 2020 to prevent the spread of Covid-19 amounting to IDR 405.1 trillion, which previously in the 2020 State Budget was IDR 2,540.4 trillion [8]. The budget was obtained from changes in the budget structure including refocusing the State Budget from all existing programs.

For 2020 State Expenditures, a countercyclical policy was carried out by adjusting the ceiling to support spending on handling the Covid-19 impact on the health, social and economic side.The state budget has changed from the 2020 State Budget of IDR 2,540.4 trillion to IDR 2,613.8 trillion in Presidential Decree 54/2020, then increased to IDR 2,739.2 trillion in Presidential Decree 72/2020. Additional spending is directed at dealing with the impact of Covid-19, namely in the health sector, protecting affected communities, and economic recovery. The government has also implemented refocusing and reallocation policies, namely to increase efficiency in line with social restriction policies, for example, official travel expenditures are diverted for handling Covid-19 [27]. The things that need to be considered in implementing budget recofussing are: [14]

1. Shopping for goods that are no longer urgent due to COVID-19, including official trips, meeting packages, events that gather large numbers of people.
2. Capital expenditure procurement is estimated to be hampered by the existence of Covid-19 or is still in the initial tender process for which there is no agreement with other parties.
3. The rest/auction optimization.
4. And other activities that are not expected to be absorbed as a direct or indirect impact of Covid-19.

Expenditures that are not included in spending are used to mitigate the impact of COVID-19, the budget used for stunting management, maternal and child health, and costs for eradicating HIV-AIDS, tuberculosis, dengue fever, and maintaining the system. The social assistance budget is part of the social safety net stimulus.

In responding to adjustments to these budget changes, the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency is saving and refocusing activities and budgets,

especially to accelerate the handling of Covid-19. The budget reallocation carried out by the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency, especially the types of official travel expenditures, meeting packages, and honoraria to support the government's top priority spending in handling the Covid-19 pandemic includes spending in the health sector, social safety nets, and national economic recovery.

V. Conclusion

The Covid-19 pandemic has a domino effect on all aspects including health, social, economy, and finance. The impact of this pandemic has caused a decline in state revenue, one of which is from non-tax state revenue sources.The decrease in the amount of non-tax state revenue causes a reduction in state financing from non-tax state revenue sources, which results in low budget absorption.The results showed that the Covid-19 pandemic had an impact on the absorption of the Non-Tax State Revenue budget in the work unit within the Regional Office of Gorontalo Province National Land Agency. The negative impact from the absorption site of the Non-Tax State Revenue budget can be seen from the percentage of budget absorption for all work units up to the third quarter that did not reach the target of 60%. So that it has an impact on the acquisition of a budget absorption performance value below 80%, which has decreased quite drastically compared to before the Covid-19 pandemic. This means that budget absorption is still below the sufficiently good criteria. Another negative impact that resulted from the Covid-19 pandemic was the cutting and refocusing of the budget which caused several previously planned activities to be unable to be implemented because the budget allocation had been diverted to national priority activities in the context of handling the Covid-19 pandemic.

The Covid-19 pandemic, apart from having a negative impact on the absorption performance value of the Non-Tax State Revenue, also had a positive impact in terms of budget savings and efficiency of budget use.In terms of efficient use of the budget, Padami Covid-19 has minimized the costs of conducting meetings, official travel expenditures, meeting packages, and office stationery expenses, thereby reducing the burden on the state budget.

Acknowledgments

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