

PAPER NAME

**Article_POLICY IMPLEMENTATION OF U
RBAN VILLAGE FUNDS.pdf**

AUTHOR

Juharni Juharni

WORD COUNT

5244 Words

CHARACTER COUNT

29538 Characters

PAGE COUNT

11 Pages

FILE SIZE

320.3KB

SUBMISSION DATE

Aug 22, 2023 1:35 PM GMT+8

REPORT DATE

Aug 22, 2023 1:35 PM GMT+8

● 7% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.

- 7% Internet database
- 4% Publications database
- Crossref database
- Crossref Posted Content database
- 4% Submitted Works database

● Excluded from Similarity Report

- Manually excluded text blocks

POLICY IMPLEMENTATION OF URBAN VILLAGE FUNDS DIVERSION TO COVID-19 MANAGEMENT

**IMRAN ISMAIL¹, JUHARNI², ZULFACHRI³, AMBO ANGKA⁴ and
ANDI RASYID PANANRANGI⁵**

^{1,2,5} Universitas Bosowa, Indonesia.

^{3,4} Universitas Puangrimaggalatung, Indonesia.

Email: ¹ imran.ismail@universitasbosowa.ac.id , ² Juharni@universitasbosowa.ac.id , ³ zulfachri25@gmail.com ,
⁴ hamka1141@gmail.com , ⁵ andirasyidpananrangi@gmail.com

Abstract

The government policy emphasizes the importance of budget reallocation and refocusing to overcome the impact of the covid-19 pande. This study aims to describe the diversion of urban village funds to covid-19 management policy implementation and to identify the encountered constraints during the implementation of the policy by using descriptive and qualitative methods. The research finds that responsiveness by implementing policy standards and targets, utilizing implementer resources, and bureaucrat awareness for building coordination between institutions. This coordination done in suppressing the spread of the Covid-19 virus shows there is compliance with the diversion of urban village funds by seeing the community's positive responses to community activity centers construction. This policy is not difficult to implement because it is accompanied by good administration law and a clear legal framework. The standards for achieving policy targets are measurable not only because related authority easy to understand the policy objectives and purposes but also because it provides sufficient availability of resources from various actors both government and civil society. In addition, this policy considers the social, political, and economic conditions by providing space for the community to adapt their livelihood situations to the spread of the virus and prioritizing health protocol by established health service standards including the readiness of implementers to understand their main duties and functions according to the mandate from the community activity center.

Keywords: Policy Diversion, Urban Village Funds, Policy Implementation, Covid-19 Management

INTRODUCTION

Background

Coronavirus disease 2019 (Covid-19), an infectious disease caused by the SARS-CoV-2 coronavirus has shaken the world since the discovery of the first case in Wuhan City, Hubei Province, People's Republic of China in December 2019 (Mita & Haning, 2022). The disease, which is accompanied by symptoms of loss of smell and taste for food (Spinato et al., 2020), fever, and cough (Menni et al., 2020) attacks various population groups without differentiating social, economic, and cultural backgrounds, including in Indonesia. Apart from having an impact on health conditions, the coronavirus also affects economic stability (Murakami et al., 2020), both at the central and regional levels. From the perspective of governance, both the central and regional governments have made a policy by focusing on handling the Covid-19 virus Pandemic. The pandemic has changed almost all state sectors and became a priority to be solved. One of the policy transformations is budget refocusing through the issuance of finance regulation No.146/PMK.05/2021 concerning an Amendment to the Regulation of the Ministry

of Finance N0. 103/PMK.05/2020, concerning procedures for managing special accounts in the context of financing the handling and impact of a pandemic and national economic recovery. Circular letter No. 2/2021 issued by the head of government of Goods/Services emphasize that the good and services budgeting will be diverted to covid handling. The Ministry of Domestic Affairs (2021) regarding the provision and acceleration of the distribution of social assistance and social safety networking originating from regional revenue and expenditure budgets, in accordance with the Ministry of Finance's regulation also state the imperative of diverting budget to the region and village for handling the coronavirus.

The government emphasizes the importance of budget reallocation and refocusing as an effort to overcome the impact of the Covid-19 pandemic. Refocusing the budget on regions and village funds (TKDD) in the 2021 fiscal year is one of the efforts that has been realized concretely through the optimized use of profit-sharing funds (DBH) to support health management, social safety networking, and economic recovery as well as the use of a minimum amount of 8% of the General Allocation Fund (DAU) for Covid-19 vaccination and regional health worker incentives (Inakesda). The local government is expected to accelerate the absorption of the budget to utilize the regional revenue and expenditure budgets (APBD) in helping the community, Small and Medium Enterprises (SMEs), and handling Covid-19. This can be implemented through the national economic recovery budget (PEN) according to the authority of each regional government and it is hoped that this will accelerate innovation both in the form of policies within their authority, as well as in the form of work programs. Several innovations can be replicated by the government of Wajo Regency, South Sulawesi, to reduce the number of Covid-19 cases by requiring centralized isolation, educating the public to comply with health protocols at gathering points for residents' activities through Community Activities Restrictions Enforcement (PPKM) posts and explaining vaccination.

In diverting the budget for handling Covid-19, as mandated by regulations and policies of the central government, that the Wajo Regency government as stipulated in Regional Regulation No. 12/2020 concerning the Regional Revenue and Expenditure Budget for the 2021 Fiscal Year (Wajo Regency regulation of 2020 No.14) and Wajo Regent Regulation No.121/2020 regarding the elaboration of the Regional Budget of Revenue and Expenditure for the 2021 Fiscal Year (Wajo regency regulation year 2020 No.121 has decided to amend Wajo Regent Regulation No. 94 concerning on sub-district technical guidelines implementation where goods/services expenditure was diverted to Covid-19 handling by providing basic living necessities to the community with a mechanism for channeling and disbursing urban village fund allocations for emergencies in the region.

Although the policy diversion is a form of the government's concern, the application was not based on its implementation principles, especially in terms of policy standards and targets. The policy has unclear standards, so people interpret it variously. This condition then causes conflict among several related institutions that are in charge of covid handling. This phenomenon is exacerbated by the existence of different social conditions of society including political and economic aspects, so that information and socialization are constrained to be delivered by local government. This is also influenced by an unresponsive government. This research then will

focus to describe the implementation of urban village funds diversion to covid handling and to identify the main factors that constrain the implementation in Dualimpoe Village, Maniangpajo District, Wajo Regency, and South Sulawesi.

METHODS

This research is located in Dualimpoe Village, Maniangpajo District, Wajo Regency, and South Sulawesi. Using a qualitative descriptive approach, the data was obtained from all employees of the Dualimpoe Village, the Health Center, and the community in the Maniangpajo District. The research focuses on six factors that influence the effectiveness of policy implementation according to Donald S. Van Mater and Carl E. Van Horn (1975) in Leo Agustino (150-152) namely 1) Policy standards and targets, 2) Resources, 3) Inter-organizational communication, 4) Implementing agents characteristic, 5) Social, economic and political conditions, and 6) disposition of implementers.

The main research instrument is the researcher himself. Placement of researchers is qualified if several conditions are met, including; the person concerned has a responsive attitude, can adapt, emphasizes wholeness (utilizes his imagination and creativity and views this world as a whole), can determine their standing position on the expansion of knowledge, process the data as soon as possible, clarify and summarize as well as take advantage of opportunities to seek unusual responses. Unusual and idiocentric (Sumarsono, 2008). The researcher gained the data through interviews, observation, and documentation. The collected data were processed using qualitative and domain analysis methods to obtain a general and comprehensive picture and are carried out interactively through the process of data reduction, data display, and verification (Miles & Huberman, 1984 in Sugiyono, 2013: 294). To test the validity of the data, the authors used a data credibility test with extended participation observations, triangulation, and discussions with colleagues or transferability testing, dependability, and confirmability testing. (Sugiyono 2013: 368-377)

LITERATURE REVIEW

1. Policy Implementation Concept

Implementation is a decisive stage in the policy process (Ripley & Franklin, 1986; Wibawa, 2004:15). This is by Edwards's statement (1984: 1) that without effective implementation, policymakers' decisions will not be successfully implemented. Policy implementation is an activity that is seen after a legitimate direction has been issued from a policy including efforts to manage inputs to produce outcomes for the community. The policy implementation stage can be characterized and distinguished from the policy-making stage. Policy making, on the one hand, is a process with bottom-up logic by collecting aspirations first and then requesting public support. Whereas policy implementation has top-down logic in which macro policy alternative is transformed to be micro or concrete actions (Wibawa, 2004:2). According to Jones (Suradinata, 2004:43), implementation is a dynamic concept and involves a continual search for what can be done.

There are three significant activities in policy implementation as mentioned by Jones are;

1. Interpretation, which is an activity that translates the meaning of the program into acceptable and executable arrangements.
2. Organization, which is a unit to put the program to be impacted on policy target.
3. Application, related to routine equipment for services, wages, and others.

Functional activity from an organizational perspective both done by actors or agencies should focus on the role of the bureaucracy. From an intervention perspective, it can be seen that the process is carried out by executive bodies, bureaucrats, and several other parties involved in implementing certain programs. Grindle (1980:7) states that implementation is a general process of administrative action that can be examined at a certain program level. Meanwhile, Van Meter and Horn (Wibawa, 2004: 15) state that policy implementation is an action taken by the government and the private sector, both individually and as a group, which is intended to achieve goals. Grindle (2022: 7) adds the implementation process will only begin if the goals and objectives have been set, the activity program has been structured and the funds are ready and have been distributed to achieve the targets.

2. Covid-19 Budget Diversion

a. Definition of Budget.

A budget is a quantitative plan (quantity unit) compiled based on an approved program periodically (Nafarinkan, 2007:11). A budget is also a written plan regarding the activities of an organization which is expressed in quantitative terms for a certain period and is not only generally expressed in money form, but also the form of goods/services. Garrison and Noreen (2007:402) in Munandar (2017: 7) define a budget as a detailed plan for obtaining and using financial and other resources for a certain period. From the explanation above, it can be concluded that a budget has four elements:

1. Plan is a prior determination of activities to be carried out in the future. With a plan, it means that there is a guide regarding what will be done so that the organization will be more directed toward achieving the goals.
2. Covers all organizational activities including activities that will be carried out by all parts of the company/organization. In general, the organization includes five groups, namely marketing, finance, production, administration, and personnel.
3. Expressed in a monetary unit that applies such as “Rupiah” in Indonesia. This is because each company/organization uses different monetary units. For instance, materials use units of weight (kilograms) and units of length (meters). With monetary units it is possible to make all of these unit uniforms, allowing them to be summed up, compared, and analyzed further.

Budget details should also contain an estimation of what will happen and what will be done in the future. It is important considering the purpose of budgeting is included activities in a certain period in the future.

b. Purpose of Budgeting

Nafarin (2007:5) states that the purposes of preparing the budget are:

1. To state the expectations of the company/organization clearly to avoid confusion and provide direction for what management wants to achieve.
2. To communicate management expectations to related parties so that the budget is understood, supported, and implemented.
3. To provide detailed plans regarding activities to reduce uncertainty and provide clear direction for individuals and groups to achieve corporate/organizational goals.
4. To coordinate ways or methods to be taken to maximize resources.
5. To provide measuring tools and control of individual and group performance, providing information for considering the need for evaluation

From this opinion, it can be seen that in preparing the budget, it is necessary to pay more attention to any factors that can influence the effectiveness of budget implementation, so it makes managers easier to carry out organizational activities and follow what has been prepared.

3. Covid-19 budget

a. National Budget

In the 2021 fiscal year, using National Economic Recovery budget, 4 (four) important policies have been taken by the Ministry of Finance observing the development of the Covid-19 pandemic. The four policies are as follows:

1) The total budget for Covid-19 and national economic recovery (PEN) has increased to 744.75 billion. Initially, the government has budgeted 699.43 billion for handling Covid-19 and PEN. However, developments in the Covid-19 case led to changes in the budget. This amount has increased from the budget submitted in the cabinet meeting namely 193.9 billion. The biggest increase occurred in social protection which reached 187.8 billion which increased to 33.9 billion from the previous 153.8 billion. The new budget has accommodated additional estimates for anticipating the increasing Covid-19 patient claims, the addition of emergency hospitals, to the acceleration of vaccinations related to the cancellation of the implementation of restrictions on community activities (PPKM). The increase occurred because the government will distribute a number of aids and subsidies, such as social assistance, rice subsidies, electricity bill subsidies, electricity subscriptions, and study quota subsidies. The Ministry of Finance has not changed the budget allocation for business sector incentives of 62.8 billion, then there is an additional budget of 900 billion in the priority program budget, so the total budget reached 117.9 billion. Meanwhile, the budget for Micro, Small, and Medium Enterprises (UMKM) support and corporations were recorded to have decreased by 10.57 billion to 161.2 billion.

2) Additional Employee Card Budget; The government will increase the budget for the employee card program as part of social protection during the Covid-19 pandemic. Initially,

the government had budgeted 20 billion for the employee card program which reaches 5.6 million participants, but the number will be increased to 10 billion with the hope of increasing participants to 2.8 million so that the total budget becomes 30 billion with a total of 8.4 million participants. This additional budget was made because based on survey showed that the employee card program had proven to be helpful for job seekers or those affected by the termination of employment during the pandemic.

3) Diversion of funds to the village; The government's decision through the Ministry of Finance decided to take over Direct Cash Assistance (BLT) from the village fund amount 28.8 billion and a regional vaccination program of 1.96 billion. This takeover was carried out considering the low distribution of BLT. Until now, the BLT has only been realized in the amount of 5.6 billion or 19.4% of the initial budget and it is hoped that in the future the distribution will be distributed directly by the government to KPM in the villages.

4) Micro, Small, and Medium Enterprises (UMKM) assistance; The Ministry of Cooperatives and MSMEs has received a budget and distributed 3.6 trillion in the third quarter of 2021. The funds will be distributed to 3 million new participants which this budget is an addition to the MSME budget of 11.76 billion to 9.8 million participants. The value of this assistance reached 1.2 million per participant.

b. Urban Village Funds Diversion to Covid-19 Fund

Based on the implementation document for changes of the regional work unit budget (DPPA SKPD) for the 2020 fiscal year regarding direct expenditure, the government position as supporting the function of Dualimpoe Village, Maniangpajo District, Wajo Regency. Previously, the government as the forefront to improve infrastructure and empower the community of the urban village, but today they become the main actors in preventing the transmission of Covid-19. The head of the subdistrict as the main authority of budget users has received a Regional Revenues and Expenditures Budget (APBD) of 416,000,000.00 but after being transferred to the covid fund, the amount is 398,400,000.00 or reduced by 17,600,000.00.

Dualimpoe Village, mandated through the 2021 Wajo Regent Regulation concerning the second amendment to Regent Regulation Number 94 of 2019 concerning technical instructions for implementing village funds in Wajo Regency, has regulated the mechanism for implementing distribution and disbursement of village fund allocations for emergencies in the region. Sub-district funds sourced from the General Allocation Fund in the Regions can be allocated for handling Covid-19 at a maximum of 166,000,000.00. Allocation of urban village funds for handling Covid-19 includes operational costs for the Covid-19 handling center or posts at the urban village level and basic life assistance. The budget distribution determined by the subdistrict head (lurah) is used for 1) office stationery spending, 2) communication, and 3) printing. For buying office stationery, the maximum expenditure is 250,000.00, while the most is 1,550,000.00 for printing.

Community basic life assistance is given to residents who carry out independent isolation at home with the following criteria; 1) patient and their families are confirmed positive of coronavirus based on the District Covid-19 Task Force report, and 2) underprivileged residents

affected by Covid-19. The basic life assistance is in the form of; rice, eggs/canned fish, cooking oil, granulated sugar, instant noodles; milk/sweetened condensed milk, and/or vegetables/fruits. Assistance for basic living needs of 200,000.00 per person while undergoing independent isolation.

The diversion has been regulated by a specific legal framework as the basis for implementing the urban village fund policy received through the Central DAU for community development and empowerment which has been partially diverted to Covid-19 handling. This diversion then results in the cessation of development and community empowerment in the period of 2020 and 2021 budgets.

RESULT AND DISCUSSION

Description of Research Findings

The existence of employees in an organization is a driving object of organizational management, and of course has a significant role. In the perception of employees, they should have responsibility for the tasks assigned to be carried out in accordance with the planned organizational programs. Therefore, the position of employees requires an optimal working device in an effort to carry out their duties as well as possible. Technically, employees' duties and functions as part of their obligations must be performed in accordance with organizational norms and ethics. However, employees also need an understanding of public policy which can be seen from a political perspective as well as from an administrative as well. This is a basic, principled and substantial consideration that every policy since it is formulated, and implemented until the evaluation stage must intersect with different interests at the political level. This understanding will push every interest actor to be more proactive in realizing the implementation of policies based on systems, procedures, and mechanisms as well as the ability of public officials to formulate a prospective policy administration.

Paying attention to the problems faced by the regional government up to the sub-district administration regarding the policy of diverting the sub-district budget in handling Covid-19, the local government is expected to accelerate the absorption of the budget to utilize the APBD in helping the community, Small and Medium Enterprises (SMEs) and handling Covid-19. This can be implemented through the national economic recovery budget (PEN) according to the authority of each regional government and it is hoped that this will move and accelerate and innovate, both in the form of policies within their authority, as well as in the form of work programs. Several innovations can be replicated by the government of Wajo Regency, South Sulawesi, in order to reduce the number of cases of Covid-19 by requiring centralized isolation, educating the public to comply with health protocols at gathering points for community activities through PPKM posts and explaining vaccinations. The success of replication should consider the performance of policy implementation that has been applied based on the factors that influence public policy as part of solving the problems faced by the urban village head.

DISCUSSION

1. Policy Implementation

The policy of diverting urban village funds into Covid-19 handling seen from the standard and policy objectives found that empirically there is compliance in carrying out regulations in handling Covid-19 operationally through the creation of community activity center (PKM) in coordination with various parties. This policy is not difficult to implement because it is well accompanied by clear administrative law. The standards for achieving policy targets are measurable so the related authority will not misinterpret the policy goals and objectives. Mazmanian Sebatier (1983) in Aguslatio (2020) said that the policy can be easily implemented when is based on the characteristics of the problem that some social problems are technically easy to solve and others not. In the case of policy diversion, the problem characteristic is well identified.

To date, the aspect of resources is also on the right path, so it can be said that all of the elements contribute to the policy's success. They are supported by the competence and availability of officers who are able to work simultaneously and are controlled by the subdistrict head who keeps accommodating all interests including public safety. The findings showed that resources become one of the main factors in determining the success of a policy. In addition, policy-providing incentives will also trigger public engagement and support which occur in this case study.

The relationship with aspects of organizational relations has been realized through intensive coordination, interpretation and application by integrating the sub-district government, security, health centers, and the community. Therefore, the quality of teamwork in implementing these policies has been able to be applied properly although some said that the implementation is not run optimally due to the psychological factor in excessive fear to deadly virus. This is in line with Jones' view (Suradinata, 2004:43-44) that implementation is a dynamic concept and involves continuous efforts to find what will be and what can be done. It can be explained that the implementation of this policy in terms of organizational relations can be realized through intensive coordination referred to applicable rules and legislation. This relationship is based on operational guidelines issued by the central government and its derivatives in the regions. The availability of funding sources is a tool for this operational relationship process to run well.

With regard to the characteristics of implementing agents, the policy is applied in a structured manner by using existing patterns and norms. Rules interpreted similarly by government institutions under the coordination of the security forces, health centers and sub-district government supervised by the sub-district head showed how massive this policy is implemented. This is in line with Edwards's view (1984: 1) in Leo Augustinus (2020) that without effective implementation, policymakers' decisions will not be implemented successfully. Edward said policy implementation is an activity that appeared after a legitimate direction has been issued from a policy including efforts to manage inputs to produce outputs for the community. This shows that empirically, policy implementation has been carried out by

policy-implementing agents together with coordination between institutions when policies have a broad impact on society. Therefore, togetherness is needed in accordance with their respective roles referred to the same guidelines, norms, and patterns when implementing policy.

On social, political, and economic aspects, the government already tried to involve the whole community in helping the affected people due to movement limitations during the pandemic. Grindle's view (1980: 7) in Leo Agustino (2020) said the implementation process will only begin if the goals and objectives have been set, the activity program has been structured and the funds are ready and have been distributed to achieve the targets. At the disposition level, the implementers have shown very responsiveness, cognition, and intensity, quickly taking active steps based on a high understanding of the spread of the Covid-19 virus so that this program can give value and can be implemented as well as possible. This is in line with Dwidjowijoto's (2006:218) view that public policy is any decision made by the government that has an impact on a shared life. Public policy is the main domain of government and has a strategic meaning for solving problems in social life. This shows that the implementation of the policy with regard to the disposition of the implementer indicates that all implementers have responded to the contents and objectives of this policy and understand the goals well. This response can be seen from the willingness of the urban village funds to be diverted, the proactive attitude of working together to prevent the spreading of coronavirus, and the coordination of the important apparatus going well.

2. The Determinant Factors, Obstacles, and Problem-Solving

In the view of the author, the determinant factor on the effectiveness of this urban village funds diversion is support from all stakeholders. Operational budget of village has experienced a change in allocation where 50 % including development budget are used in covid handling. The people in charge and the community does not have a problem with the fund's diversion, otherwise, various parties including the business actors, community leaders, and community organization groups also support the policy. The willingness to support is also assisted by the availability of both financial resources and supporting facilities. Even though we can prove that the policy is run as expected, one of the obstacles comes from public awareness that often ignores health protocols. The lack of public awareness is resulted from disinformation or misunderstanding about covid news particularly that is sent through social media. According to several members of the community and the implementers interviewed by the authors, it was difficult for the apparatus to provide information so that the psychological impact of the community was disrupted and could reduce immunity. However, the local government keeps tackling the disinformation by taking various effective and efficient approaches using existing funds. By engaging business and economic actors, continuous socialization about preventing the spread of covid-19 easy to be implemented.

CONCLUSION

Based on the previous description it can be concluded as follows:

1. The implementation of the urban village fund diversion into covid-19 has shown successfullnes because getting positive response from various stakeholders. The application of policy standards and targets utilize implementer resources with bureaucratic awareness in inter-agency coordination for building community participation in the context of suppressing the Covid-19 virus. This shows that the policy has a good value and a sense of partiality towards the community.
2. The availability of resources is a determinant factor that influences the success of policy implementation. This can be seen from various problems, where the sub-district government can encourage and involve the business actors and the community in preventing the spread of coronavirus with various patterns, methods, and financial support, so all problems can be solved properly.

References

- 1) Bhattarai, G & Baniya, J. 2020, Nepali migrant workers amid covid-19 in major destination countries: A human security approach. *Tribhuvan University Journal Covid-19 Special Issue*, 34,123-146. DOI: <https://doi.org/10.3126/tuj.v34i0.31545>.
- 2) Dwijowijoto, N. 2006 " *Public Policy for Developing Countries* " Jakarta: Elex Media Komputindo.
- 3) Edwards III, George C. (1980), " *Implementation Public Policy* ", Congressional Quarterly Press, Washington.
- 4) Leo Agustino, 2006a "Fundamentals of Public Policy" Alfabeta Bandung
- 5) Mita Noveria & Haning Romdiati, 2022, The Covid-19 Pandemic and its Economic Impact on Indonesian Migrant Workers and Their Families: A Literature Study. *Journal of Economics & Public Policy*, 13(1), 2022, 71-84.
- 6) Miles, Matthew B, and Huberman, A. Michel. 1992. " *Qualitative Data Analysis* (Translation of Tjetjep Rohidi). Jakarta: UIPress.
- 7) Munandar, 2001 " *Industrial and Organizational Psychology* "Depok" University of Indonesia Publisher UI Press.
- 8) Manni, C., Valdes, AM, Freidin, MB, Et Al. (2020). Real-Time Tracking Of Self-Reported Symptoms To Predict Potential COVID-19. *Nature medicine* , 26,1037-1040. <https://doi.org/10.1038/s41591-020-0916-2>.
- 9) Murakami, E., Shimizutani, S., & Yamada, E., 2020. Projection of the effects of the Covid-19 pandemic on the welfare of remittance-dependence households in the Philippines. *EconDisCliCha*, 25, 1-14. <http://doi.org/10.1007/s41885-020-00078-9>.
- 10) Nafarin.M, 2007 "Company Budgeting" Jakarta salemba Empat
- 11) Olivia, S., Gibson, J., & Nasrudin, R. (2020). Indonesia In The Time Of Covid-19. *Bulletin Of Indonesia Economic Studies* , 56(2), 143-174. DOI: 10.1080/00074918.2020.1798581.
- 12) Riyadi and Deddy, 2004: Regional Development Planning” Publisher PT. Gramedia Pustaka Utama Jakarta (strategy of exploring potential in realizing regional autonomy)

- 13) Spinato, G., Fabbris, C., Polesel, J., et al. (2020). Alterations in smell or taste in mildly symptomatic outpatients with SARS-COV-2 INFECTION. *JAMA* , 323(20), 2089-2090. DOI:10.1001/JAMA.2020.6771.
- 14) Soemiro, Reni, Sutiyastie, 2002 "Poverty and Inequality in Indonesia" Publisher Rienike Cipta Jakarta
- 15) Sugiyono, 2013. *Administrative Research Methods complemented by R & D Methods* "Bandung. Alpha Beta.
- 16) Thoha Miftah 2008. " *Contemporary Public Administration* " Kencana Prenada Group Jakarta.
- 17) Uddin, MD. B. (2016). Can remittances impact economic development? review from micro and macro perspectives. *IOSR Journal of Humanities and Social Science (IOSR-JHSS)*, 21(3), 97-102.
- 18) Ukhtiyani, K. & Indartono, S. (2020). Impact of Indonesian Economic Growth: remittances migrant work and fdi. *journal of economics and policy*, 13(2), 280-291. Doi: <https://doi.org/10.15294/trace.v13i2.23543> .
- 19) Ullah, AKM. A., Nawaz, F., & Chattoraj, D. (2021). locked up under lockdown: the covid-19 pandemic and the migrant population. *social sciences & humanities open*, 3(1), 1-6. <https://doi.org/10.1016/j.ssaho.2021.100.126>.
- 20) William N. Dunn, 2003. " *Introduction to Public Policy Analysis* " second edition of GajahMada UniversityPress
- 21) Yogi Suprayogi Sugandi, 2011 " *Public Administration* " The Concept and Development of Science in Indonesia. Yogyakarta Science Graha.
- 22) Minister of Finance Regulation Number: 146/PMK.05/2021 concerning Amendments to Minister of Finance Regulation N0. 103/PMK.05/2020 concerning Procedures for managing Special Accounts in the framework of financing the handling of the 2019 Corona Virus Disease (Covid-19) pandemic and National Economic Recovery.
- 23) Circular Letter of the Head of Government Goods/Services Procurement Policy Agency N0. 2 of 2021 concerning Follow-Up of the procurement of goods and services affected by adjustments to the state or regional revenue and expenditure budgets for the 2021 fiscal year for handling the pandemic corona virus disease (Covid-19),
- 24) Minister of Home Affairs Instruction N0. 21 of 2021 concerning Provision and acceleration of the distribution of social assistance and/or social safety nets originating from regional revenue and expenditure budgets, and
- 25) Regulation of the Minister of Finance N0. 94/PMK.07/2021 concerning Amendments to Minister of Finance regulation No.17 PMK.07/2021 concerning Management of transfers to Regions and Villages for the 2021 fiscal year in order to support the handling of the 2019 coronavirus disease pandemic (Covid-19) and its impact

● 7% Overall Similarity

Top sources found in the following databases:

- 7% Internet database
- 4% Publications database
- Crossref database
- Crossref Posted Content database
- 4% Submitted Works database

TOP SOURCES

The sources with the highest number of matches within the submission. Overlapping sources will not be displayed.

| | | |
|----------|--------------------------------|-----------|
| 1 | repository.unibos.ac.id | 7% |
| | Internet | |

● Excluded from Similarity Report

- Manually excluded text blocks

EXCLUDED TEXT BLOCKS

POLICY IMPLEMENTATION OF URBAN VILLAGE FUNDS DIVERSION TO COVID-19 ...

repository.unibos.ac.id

of Finance NO. 103/PMK.05/2020, concerning procedures for managing special ac...

repository.unibos.ac.id

focus to describe the implementation of urban village funds diversion to covid han...

repository.unibos.ac.id

There are three significant activities in policy implementation as mentioned by Jon...

repository.unibos.ac.id

b. Purpose of Budgeting Nafarin (2007:5) states that the purposes of preparing the ...

repository.unibos.ac.id

the government had budgeted 20 billion for the employee card program which rea...

repository.unibos.ac.id

affected by Covid-19. The basic life assistance is in the form of; rice, eggs/canned...

repository.unibos.ac.id

DISCUSSION 1. Policy Implementation The policy of diverting urban village funds in...

repository.unibos.ac.id

policy-implementing agents together with coordination between institutions when ...

repository.unibos.ac.id

CONCLUSION Based on the previous description it can be concluded as follows: 1. ...

repository.unibos.ac.id