Budget Refocusing Analysis for Prevention and Handling of Corona Virus Disease 2019 (Covid-19) at the Health Office of Sigi District

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ABSTRACT
This study aims to determine the process of budget refocusing in the context of preventing and handling COVID-19 in the Sigi Regency. The type of research used is qualitative research. The data sources in this study are primary and secondary data sources with a total of 7 (seven) informants. Data collection techniques use the method of observation, interviews, and documentation. The result of this research is that the refocusing of the COVID-19 budget in Sigi Regency has been carried out based on Presidential Instruction (Inpres) No. 4 of 2020 concerning refocusing activities and having an impact on the achievement of national priority programs/activities and the vision and mission of regional heads that do not reach the target. The refocusing of the COVID-19 budget in the Sigi Regency was sourced from the General Allocation Fund (DAU), the Special Allocation Fund (DAK), and the Regional Incentive Fund (DID). The budget refocusing process is carried out on a bottom-up basis, where the puskesmas propose a budget based on cases in the work area, which the Sub then verifies. The planning coordinator for the Health Office will then be discussed and approved by the Regional Revenue Budget Team (TAPD).

Keywords – Budget Refocusing; Prevention; Handling of COVID-19

INTRODUCTION
After the stipulation of Corona Virus Disease 2019 (COVID-19) as a pandemic in Indonesia, indirectly government policies have made adjustments, including the main issues related to financial management carried out by both the central and regional governments (1).

Amid the Corona Virus Disease 2019 (COVID-19) pandemic in Indonesia, solutions and anticipations that are integrated at the center or regions are needed so that Presidential Instruction (Inpres) No. 4 of 2020 concerning Activity Refocusing, Budget Reallocation and Procurement of Goods and Services. The essence of the Presidential Instruction is that the president orders regional heads to allocate and optimize the use of the budget for handling Corona Virus Disease 2019 (COVID-19) (2).
If you look at budgeting policies, all regulations that the government has prepared must contain the budget. In Presidential Instruction No. 4 of 2020 concerning Activity Refocusing and Budget Reallocation, the directive is refocused on budget redistribution activities and the procurement of goods and services to accelerate the handling of Corona Virus Disease 2019 (COVID-19) itself. The focus of this arrangement emphasizes the budget efforts that were previously used. In addition to handling Corona Virus Disease 2019 (COVID-19), the next step will be to focus on preventing Corona Virus Disease 2019 (COVID-19). This is very important because the Corona Virus Disease 2019 (COVID-19) is a critical event that must be resolved immediately.

To minimize the spread of Corona Virus Disease 2019 (COVID-19), the Sigi Regency government issued Circular Letter Number 443.1/0652/DINKES concerning Prevention, Handling, and Control of the Security Situation During the Corona Virus Disease 2019 (COVID-19) Pandemic in Sigi Regency. With the issuance of the Circular, the Regional Government will refocus the budget on the sources of the General Allocation Fund (DAU), the Regional Incentive Fund (DID), and the Physical & Non-Physical Special Allocation Fund (DAK) so that it has an impact on national priority programs such as health services for pregnant women and childbirth, health services for newborns, health services for toddlers, productive age and old age, health services for people with hypertension, diabetes mellitus, TB and HIV and other health programs/activities that support the vision and mission The Sigi Regent, such as the Sigi Masagena program, the fulfillment of ambulance cars at the sub-district level, the fulfillment of doctors in remote and very remote areas. Each of these programs/activities have reduced/cut by 20% from the previously budgeted ceiling, which will be refocused to programs/activities for the prevention and handling of Corona Virus Disease 2019 (COVID-19).

This study aims to determine the process of budget refocusing in the context of preventing and handling COVID-19 in the Sigi Regency.

METHOD
This research was conducted with a qualitative method, which aims for researchers to produce actual data by the objectives of the research to be carried out (3). Qualitative research is an activity that uses scientific methods of work (objective, empirical, rational, and systematic) in scrutiny and tracing to find and find true and accurate data (in the form of information, information, and the like) to answer certain questions or solve certain problems in the field of life or science by adhering to the principles or principles of quality (4). Qualitative research focuses on how individuals make sense of their world and how they experience certain events. So this study tries to interpret the phenomenon from the perspective of the actors based on their interpretation of the phenomenon (5).

RESULTS
Characteristics of informants
The informants in this study were 7 (seven) people consisting of 5 (five) people from the Sigi Regency Health Office who were involved in refocusing the COVID-19
handling budget and 2 (two) people from puskesmas selected by sampling from 19 (nineteen) puskesmas in Sigi Regency and choose one of them as a key informant who is considered very understanding what is the purpose of this research. The list of informants who have been selected using the proportional sampling method can be seen in the table below:

<table>
<thead>
<tr>
<th>No</th>
<th>Informant Name</th>
<th>Age</th>
<th>Gender</th>
<th>Position</th>
<th>agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>dr. Sofyan Mailili, M Kes</td>
<td>57 year</td>
<td>Man</td>
<td>Head of Department</td>
<td>public health Office</td>
</tr>
<tr>
<td>2</td>
<td>dr. Rika F Sakaruddin</td>
<td>38 year</td>
<td>Woman</td>
<td>Secretary</td>
<td>public health Office</td>
</tr>
<tr>
<td>3</td>
<td>Mas’ud, SKM, MPH</td>
<td>48 year</td>
<td>Man</td>
<td>Sub. Planning Coordinator</td>
<td>public health Office</td>
</tr>
<tr>
<td>4</td>
<td>Eldrik, S. Kom</td>
<td>39 year</td>
<td>Man</td>
<td>Sub. Finance Coordinator</td>
<td>public health Office</td>
</tr>
<tr>
<td>5</td>
<td>Nurmila, SKM</td>
<td>45 year</td>
<td>Woman</td>
<td>general Treasurer</td>
<td>public health Office</td>
</tr>
<tr>
<td>6</td>
<td>Intan Syahrir, SKM</td>
<td>45 year</td>
<td>Woman</td>
<td>Head of Health Center</td>
<td>Baluse Health Center</td>
</tr>
<tr>
<td>7</td>
<td>Suwandi, S. Kep, Ns</td>
<td>38 year</td>
<td>Man</td>
<td>Health Center Treasurer</td>
<td>Dombusoi Health Center</td>
</tr>
</tbody>
</table>

Data source Interview in 2022

The results of interviews conducted by researchers are related to the informant's knowledge about refocusing the COVID-19 Handling Budget

The results of interviews conducted by researchers regarding the Budget Refocusing process for handling COVID-19 on SM informants stated that the implementation of Budget Refocusing was based on a proposal from the Health Center to the Health Office to be enacted by law and included in the Budget Implementation Document (DPA). The RFS informant also stated that the process of refocusing the COVID-19 handling budget in the Sigi Regency was based on a proposal from each puskesmas based on the number of cases in the work area and then proposed to the health office.

Informant MS stated that the refocusing budget at the Sigi District Health Office was Rp. 42,831,465,288 - intended for medicines, medical equipment, health workers incentives, and other operational expenditures. The strategy applied by the Health Office to the impact caused by Budget Refocusing is to take a cross-sectoral and cross-program approach. According to the statement from SM.

Based on the results of the researcher's interview with the informant, Mrs. Nurmila, SKM, General Treasurer of the Sigi Regency Health Office, an informant explained that the process of disbursing the COVID-19 handling budget was carried out non-cash from the regional treasury transferred to the account of each puskesmas according to the proposed
DISCUSSION

We are refocusing the budget for handling COVID-19 at the Sigi District Health Office Presidential Instruction (Inpres) No. 4 of 2020 and Circular Letter of the Regent of Sigi Number 443.1/0652/DINKES. The refocusing of the COVID-19 budget in the Sigi Regency is a form of effort made by the government to suppress the increase in COVID-19 cases in the Sigi Regency.

Based on the results of interviews of researchers with informants:
With the refocusing of the COVID-19 budget, it can reduce the number of cases in the Sigi Regency. This is supported by the availability of a large enough budget that causes national priority programs and the vision and mission of regional heads not to reach the target.

The strategy carried out by the Health Officer on the impacts caused by Budget Refocusing is to approach both cross-sectoral and cross-program and conduct mapping of priority programs/activities.

We are refocusing the COVID-19 budget based on Presidential Instruction (Inpres) No. 4 of 2020 and Circular Letter of the Regent of Sigi Number 443.1/0652/DINKES.

We are refocusing the COVID-19 budget of Rp. 42,831,465,288 - intended for spending on medicines, medical equipment, consumables, incentives for health workers, and other operational expenditures.

The process of disbursing the COVID-19 handling budget is carried out non-cash from the regional treasury and transferred to the account of each puskesmas according to the proposed budget amount based on the Accountability Letter (SPJ) which is legalized by the proxy of the Regional General Treasurer (BUD).

The budget refocusing process is based on a proposal from the puskesmas to the health office for further verification in the planning section and validated by the TAPD.

The budget transferred from the regional treasury to the puskesmas account is then disbursed by the puskesmas treasurer with the approval of the head of the puskesmas and then distributed in cash to health workers by the Letter of Accountability (SPJ) which has been approved by the Technical Implementation Officer (PPTK) and is known by the head of the health office.

CONCLUSION

This study concludes that the refocusing of the COVID-19 budget in Sigi Regency has been carried out based on Presidential Instruction (Inpres) No. 4 of 2020 concerning refocusing activities and having an impact on the achievement of national priority programs/activities and the vision and mission of regional heads that do not reach the target.
REFERENCE
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