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## **ANALYSIS OF INCENTIVE POLICY IMPLEMENTATION FOR REGIONAL HEALTH WORKERS HANDLING COVID-19 IN REGIONAL FINANCIAL MANAGEMENT IN SOUTH TANGERANG CITY IN 2021**

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### **ABSTRACT**

#### **KEYWORDS**

Health Workers  
Incentives, Regional  
Financial Management,  
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There are differences in the results of the implementation of Innakesda policy in the regions carried out by the Regional Government. There are local governments that have succeeded in implementing this policy and there are also local governments that have not succeeded in doing so. The success in this implementation can be seen from the availability of the budget and the realization of the incentive budget for health workers in the area. Therefore, it is interesting to know the factors that influence a region's success in implementing this policy in terms of regional financial management. This research was conducted with a qualitative approach using in-depth interviews with several key informants and literature review. Walt and Gilson's policy triangle is used in analyzing the policy. The analysis was conducted to see the success of Innakesda policy implementation from the dimensions of actors, content, context and processes in local financial management. The location of the research was carried out in one of the areas that successfully implemented the Innakesda policy, namely South Tangerang City. The conclusion of the study provides an illustration that there are situational context factors in handling the pandemic that rely on the role of health workers as the frontline, structural factors on the principle of decentralization of local government administration and cultural factors. Innakesda policy content in the harmonization of regulations and various efforts to evaluate policy implementation is also carried out by the central government and the results are used as input in making improvements to policy content to accelerate the realization of Innakesda in the South Tangerang City. The Political Will of the Mayor of South Tangerang is a key role in Innakesda policy implementation process in managing regional finances from the planning and budgeting stages through integration and coordination of refocusing and budget reallocation while maintaining conformity/alignment of achieving RPJMD targets and staying focused on the COVID-19 handling program. In the implementation and administration stages, the South Tangerang Government pays attention to the principles of order and compliance in regional financial management supported by a smart reporting system using technology for the Planning, Budgeting and Reporting Management Information System (SIMRAL).

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### **INTRODUCTION**

The COVID-19 pandemic that occurred in Indonesia had a wide impact on many parties, including health workers who have been serving as the front line in handling the pandemic. From existing data, as of February 1, 2021, the death rate of health workers in Indonesia due to COVID-19 infection is the third highest in the world and the first in the

Southeast Asian Region. Until the end of January 2021, it was recorded, there were 647 health workers who died due to Covid-19 (CNN Indonesia, 2021).

In response to this condition and in order to provide appreciation, support for increasing motivation, enthusiasm and protection for health workers from possible risks due to handling the COVID-19 pandemic, the Government of Indonesia has made a policy of providing incentives for health workers (called Innakesda) in March 2020 (Ministry of Health, 2020). This policy regulates the provision of financial incentives with a certain nominal based on the risk of exposure and workload as well as death compensation for health workers who died due to exposure to Covid-19. This policy is based on the results of the discussion of the Steering Committee of the Task Force for the Acceleration of Handling COVID-19 on March 22, 2020, the President's direction to the Minister of Finance as stated in Letter Number S-239/MK.02/2020 dated March 24, 2020 regarding Monthly Incentives and Compensation Death for Health Workers Handling COVID-19 (Ministry of Finance, 2020) and Minister of Health Decree Number HK.01.07/Menkes/278/2020 concerning Provision of Death Incentives and Compensation for Health Workers Handling COVID-19 which continues to be updated until it becomes a Ministerial Decree Health Number HK.01.07/Menkes/4239/2021 concerning Provision of Incentives and Death Compensation for Health Workers Handling COVID-19 (BPPSDMK. 2021).

There are differences in the results of the implementation of this policy in the regions carried out by the Regional Government. There were local governments that have succeeded in implementing this policy and there were also local governments that have not succeeded in doing so (The success in this implementation is based on the availability of the budget and the realization of the incentive budget for health workers in the region. There were 4 (four) points of monitoring results across local governments related to budgeting and the realization of the distribution of incentives to health workers, which include: 1) there are several regions that have set an 8% budget for handling COVID-19; 2) there are several regions that have made budgets but absorption (spending) has not been maximized; 3) there are several regions that have allocated 8% but have not allocated incentives for health workers; and 4) regions have allocated incentives for health workers but the funds have not been realized or have only been partially realized) (BPPSDMK. 2021). According to the Ministry of Finance report as of July 28, 2021, the realization of incentives for regional health workers sourced from the refocusing the local government budget (APBD) nationally is still low at only 25.31%. The policy regulates the local government to earmark minimum 8% of their DAU (General Allocation Fund) /DBH (Revenue Sharing Fund) and re-allocate it for providing health worker incentives.

According to Andy Cowper, the magnitude of the impact of the COVID-19 outbreak was still very difficult to predict, the path of financial policy taken must be adjusted from the side of the national context in a country (Cowper, 2020). The COVID-19 pandemic requires comprehensive handling to ensure the adequacy of budget funds, budget allocation by prioritizing public spending in the health sector supported by budget flexibility and relevant accountability to accelerate the realization of funds that require timely action from regional heads and a supportive public financial environment. (Barroy et al., 2020). Based on this, it is interesting to analyze the implementation of the Innakesda policy at the locus of the local government that has successfully implemented the policy. The results of this analysis can certainly be used to identify factors that influence the success of the Innakesda policy implementation as well as provide recommendations for

the implementation of Innakesda policies throughout Indonesia so that the objectives of this Innakesda policy are achieved. This study focuses on one of the local government succeeded in implementing the policy, the Tangerang Selatan Municipality (South Tangerang City, which is the administrative area of Banten Province, received appreciation as a city/regency that had succeeded in realizing Rp 26,916,960,901.00 or 99.69% of the budget allocation of Rp. IDR 27,000,000,000 in the middle of FY 2021 delivered through the Ministry of Home Affairs Letter Number: 904/5185/keuda dated August 13, 2021. The incentive funds were distributed to 1083 health workers spread across 31 Puskesmas, 1 Labkesda and 1 RSU) (Dinkes, 2022) in Province of Banten (Banten Province is one of the regions that is quite appreciated in realizing the provision of incentives for health workers. The Banten Provincial Government has realized Rp 20,947,678,702.00 or 53.04% of the budget allocation of Rp 39,494,847,251.00 in the middle of FY 2021. The appreciation was conveyed through the Ministry of Home Affairs Letter Number: 904/4047/SJ dated 27 July 2021 addressed to the Governor of Banten Wahidin Halim).

## RESEARCH METHOD

This research was conducted with a qualitative approach using in-depth interviews with several key informants and literature review. According to Moleong (2017) qualitative research is research that is intended to understand the phenomena that occur about something experienced by the research subject which is presented with a picture in the form of words (Martha, E. & Kresno, S., 2017). This research was conducted in January-June 2022. Data collection techniques were carried out using in-depth interviews and document review methods. The informants of this study were from the Directorate General of Fiscal Balance, Ministry of Finance, Directorate General of Budget, Ministry of Finance, Ministry of Home Affairs, Directorate General of Regional Finance Development, Ministry of Health, Agency for Development and Empowerment of Health Human Resources, BPPKAD South Tangerang. South Tangerang City Health Center. The informants were determined using purposive sampling technique. For the validity of the data, source triangulation and method triangulation were carried out. The data obtained through in-depth interviews were then transcribed, categorized, analyzed, and presented in a narrative manner as an effort to understand how the process runs and its dynamics as well as to obtain in-depth information on the implementation of health worker incentive policies in handling COVID-19. The locus of study is South Tangerang Municipality. The policy implementation model applied in this study is a health policy triangle model (Buse et al., 2005) to analyze Innakesda policy implementation from the dimensions of actors, content, context and processes in local financial management.

## RESULTS AND DISCUSSION

### A. CONTEXT

#### Situational Factors

Situational factors are related to the fact that the Covid-19 pandemic occurred and the view that the success of handling the pandemic rests on the role of health workers as the frontliner, so the role of health workers needs to be maintained to remain optimal. The policy of Innakesda is aimed for maintaining their motivation in carrying out their difficult tasks during the pandemic. This situational factor is a factor that is used by the government as the context for issuing regulations and implementing

regulations for the provision of Innakesda both for actors in the central government and in local governments.

### **Structural Factor**

Structural factors are related to the level of authority between the Central Government and Regional Governments to handle the COVID-19 pandemic based on the principle of decentralization where this places the central government as the command holder and local governments receive mandatory delegation of authority in implementing national policies. The central government ordered the local governments to immediately undertake policy needed in order to support the achievement of handling the COVID-19 pandemic locally but strongly related to the national level policy. This policy was undertaken in the context of decentralization through regional autonomy, deconcentration and co-administration. The pandemic is viewed as non-natural national disasters which leads the central government in command, and local governments receive delegation of authority in the implementation of Innakesda policy

### **Human and Cultural Factors**

Human and cultural factors are related to the existence of a sense of humanity, empathy and a culture of appreciation as the things that trigger the Inakesda policy. The tough tasks and challenges faced by health workers in their efforts to deal with the COVID-19 pandemic was considered as a base for this factor, such as the high of the death rate of health workers, the high risk while serving as the front line in handling the COVID-19 pandemic. The appreciation on this situation was in the form of financial with a certain nominal to maintain the spirit of the health workers to give their maximum contribution.

The perception of looking at this context also determines the political will of the South Tangerang City government in implementing the Inakesda policy. There is the Political Will of the Mayor of South Tangerang to prioritize the successful implementation of the Inakesda in the 2021 APBD policy through DAU/DBH earmarking for funding handling the COVID-19 pandemic and refocusing and re-allocating the budget in the APBD. This political will allows all relevant actors at the South Tangerang City Government level to play their roles well and can synergize in the process of implementing the regional budget management policy, starting from the planning, budgeting, administration and reporting stages which ensures the successful implementation of Inakesda Policy. Political Will exists when decision makers understand the context that there is a reliable solution to solve a problem effectively through a policy implementation. This is in line with the opinion of Martínez & Kukutschka (2014).

## **B. CONTENT**

### **Harmonization of Regulations**

Content is about the content of policies that directly or indirectly contain the vision, goals, aspirations of the actors. In the discussion of policy content, harmonization of regulations is crucial efforts that should be undertaken by all actors related in order to effectively implanting the policy. The purpose of harmonization activity is to make sure that the policy products is not overlap, complement each other, are interrelated from the upper type of regulation to the lower type of regulation on detailed operational material. The purpose of synchronization activities is to realize the basis for regulating a certain field that can provide adequate legal certainty for the efficient and effective

implementation of certain fields (Novianto, 2012).

The emergence of various regulations issued by the government on Covid 19 shows the government's seriousness in dealing with the Covid-19 pandemic. Regulations issued by the Central and Regional Governments in principle are in harmony with higher regulations to cover the Innakesda policy law from the issuance of Ministerial Regulations, Ministerial Decrees, Joint Circular Letters (SEB) and Mayor Regulations, namely where the Government has determined the provision of incentives to workers health which is divided based on central and local authority. Beginning with the president's directive to the Minister of Finance and followed up with a letter from the Minister of Finance addressed to the Minister of Health Number: S-239/MK.02/2020, the Government regulates the description of health workers, the maximum limit for providing incentives, and the source of incentive funding from the BOK (a funding scheme by Centrak Government to finance basic health service in Local Government). The Ministry of Health then responded by issuing various regulations as guidelines for providing incentives and death benefits for health workers who are dealing with COVID-19, one of which is the Decree of the Minister of Health number: HK. Health Dealing with COVID-19. In addition, the Minister of Finance also issued Minister of Finance Regulation Number: 17/PMK.07/2021 This government regulation directs Regional Governments to build COVID-19 budget posts in each component of transfers to regions and village funds (TKDD), as much as 8 percent of DAU and DBH. must be allocated for handling COVID-19 with the policy of refocusing and adjusting the regional financial transfer budget and accelerating the payment of incentives for regional health workers.

The financial balance between the Central Government and the Regional Government is a consequence of the division of tasks between the Central Government and the Regional Government. One of the reasons a region must adjust its regional finances is because of the burden of spending in handling the COVID-19 pandemic. Where the government has issued several regulations as the basis for refocusing the budget, including Law No. 2 of 2020 concerning Stipulation of Perppu No. 1 of 2020, Presidential Regulation No. 54 of 2020 and Presidential Instruction No. 4 of 2020.

### **Policy Implementation and Evaluation**

The COVID-19 pandemic requires comprehensive handling on all fronts to ensure budget allocation by prioritizing public spending in the health sector supported by budget flexibility and relevant accountability to accelerate the realization of funds that require timely action from regional heads and a supportive public financial environment ( Barroy et al., 2020)

Even though the government has issued various policies related to incentives for health workers, at the implementation stage there are still obstacles in its implementation in the field, among the problems that arise are incentive arrears (Carry Over) which contains the remaining 2020 Additional BOK Funds in the regional treasury (DJP, 2021) and the slow process of budgeting and realization in 2021.

At the level of authority, the evaluation and monitoring of policies owned by actors at the central government level is carried out in a coordinated manner between ministries and institutions at the same level as well as BPKP (Internal Auditor of The Government Of Republic Indonesia) and KPK (Anticorruption Commission of the Republic Indonesia) as well as institutions in local governments. The role played by the central government is carried out based on its authority in the form of issuing and enacting several regulations to accelerate the realization of Innakesda. The Central Government in this case the



Ministry of Finance, the Ministry of Health and the Ministry of Home Affairs is carrying out the authority to synergize in implementing the Innakesda policy in the Regional Government where there are Notification Letters and Joint Circulars (SEB) related to accelerating the realization of the COVID-19 handling budget and Innakesda.

### C. PROCESSES

#### **Integration and Coordination of Budget Refocusing and Reallocation**

Planning can be interpreted as a process to determine appropriate future actions, through a sequence of choices considering available resources. In the context of government development planning, its preparation is guided by Law Number 25 of 2004 concerning the National Development Planning System. While budgeting can be interpreted as a process to prepare a budget. After the budget planning is completed, it is prepared and agreed upon between the legislature and the executive. Development planning and budgeting is carried out using a program-based budgeting approach (money follow program) through performance-based budgeting implemented through a funding framework, regulatory framework, and public service and investment framework (Republic of Indonesia, 2017).

The pandemic made regional budgets experience extraordinary corrections mainly in preparing the Revenue Budget and harmonizing with the principles of sustainable development. Furthermore, the pandemic has greatly impacted the changes to the 2020 and 2021 Fiscal Year local budget in all provinces, regencies and cities in Indonesia. The APBD is no longer focused on achieving the targets of the Regional Medium Term Development Plan (RPJMD). The budget must be reallocated for handling COVID-19, budget reallocation and program refocusing must, in principle, be effective, relevant, and on target. This is important because the budget adjustment process due to the COVID-19 pandemic has delayed several development activities, both physical (infrastructure) and non-infrastructure development. Refocusing or adjustments were made to focus spending on handling COVID-19 (United Cities and Local Governments Asia, 2020)

The importance of the role and interaction of the main actors in making policies during the COVID-19 pandemic where without any readiness and experience must refer to the strength and effectiveness of the government in the decision-making process and policy formulation and implementation (Capano, 2020). The synergistic role of actors in South Tangerang City in implementing the Innakesda policy cannot be separated from the role of regional leaders, in this case is the Mayor of South Tangerang to encourage the realization of policies for handling the COVID-19 pandemic in South Tangerang City integrated with policies for handling pandemics at the local and national level. This commitment is done by refocusing and reallocating the APBD as well as the use of the DAU/DBH which was originally a block grant to be used specifically for handling the pandemic, thus necessitating shifting and delaying the targets for achieving the Vision and Mission, which are the political promises of regional leaders to the community.

Political Will from the Mayor of South Tangerang can be seen as a key role that allows all actors at the South Tangerang City Government to play their roles well and can synergize with each other in supporting the implementation of the Innakesda Policy in South Tangerang City. Therefore, a Political Will and institutional dimension is needed in translating the implementation of policies in the regions, which based on Article 283 paragraph (1) of Law Number 23 of 2014 concerning Regional Government states that "Regional financial management is an inseparable part of the implementation of Government Affairs become the authority of the Region as a result of the handover of

Government Affairs". Thus, the Governor, Regent/Mayor and Provincial, Regency or City DPRD are important players in determining the direction and policies of regional financial management.

The regional government leader (the Governor, Regent/Mayor) is one of the key actors in the success or failure of solving problems that exist in the community. Government leaders must have the ability to survive during uncertainty through their political capacity. This political capacity refers to the extent to which the power and accuracy of the government in making decisions and policy formulation and policy implementation processes (Capano, 2020). In line with Campbell's (2010) research, he found that the political will of the national government and local government is crucial to the success of preventing the spread of HIV-AIDS in Uganda. Even the Political Will of local leaders is found to be more decisive in solving problems, because they are the ones who interpret and implement national government policies. The political will of local government can support and even undermine the desired achievements of the national government (Campbell, 2011, Ilesanmi et al., (2021).

### **Regional Budgeting Ability**

The COVID-19 pandemic have an impact on regional fiscal capacity due to a decrease in the amount of regional income and an increase in the amount of regional spending. The pandemic causes disruption to the regional economy and creates great pressure on regional fiscal in the short term (Green & Loualiche, 2020). Regional financial condition will have an impact on the region's ability to deal with a pandemic in its region.

So far, the implementation of the Innakesda Policy in Tangerang City is going well, but in many areas, it has not been running optimally because of several obstacles. Constraints in the Implementation of Innakesda Policy are not only caused by the Central Government, but also from the Regional Government, because Innakesda is included in the administration of Regional Governments sourced from central government transfer funds, namely BOKT and DAU/DBH which affect Regional Financial Management.

Based on 2020 data for all regencies/cities on Java Island (except DKI Jakarta Province), PAD (Local Government Revenue) only contributes about 23 percent of total regional income, while transfer funds from the central government contribute around 55 percent. This shows that PAD is not yet optimal or in other words the regional government is not yet fiscally independent and still relies on central government for transfer funds (Nawawi, 2021). In 2004, Kuncoro (2004) argued that PAD is only 20% finance local government spending and apparently this condition has not changed too much at this time. (Kuncoro, 2004) Regional autonomy and fiscal decentralization in Indonesia in the reform era have been going on for a relatively long time, but the dependence of local governments on transfer funds from the central government is still very large.

Due to the nature of the Innakesda policy is a mandatory, not all local governments are able to implement the Innakesda policy well in terms of budgeting power because of many regions still depend on transfer funds from the central government. The absence of "regional financial capacity" could create new polemics in handling Covid -19 between the central government, regional governments and the health workers themselves.

### **Administrative Order and Regulatory Compliance**

At the stage of the implementation and administration process is the payment mechanism (budget disbursement) process for the Innakesda policy The process of

implementation and administration in practice must also take into account the performance that has been set in the APBD. This process must be in line with the Performance indicators that have been agreed in the APBD document. Thus, the planned budget can be in line as it should and the number of errors in the implementation and administration process can be minimized. (Republic of Indonesia, 2019). Guided by the principles of financial management, namely orderly and obedient, which is managed in a timely and effective manner supported by administrative evidence that can be accounted for, it must be guided by the laws and regulations (Republic of Indonesia, 2019).

The implementation and administration of the Innakesda Policy Implementation includes the implementation of activities for handling confirmed COVID-19 patients/cases/specimens with health workers supported by the completeness of the documents used to record transactions, who are the responsible parties based on the duties and authorities of each party and recording procedures orderly. This stage of the process is bound by the Innakesda regulations issued by the Ministry of Health.

Based on the data obtained, the City of South Tangerang based on KMK 289/2010 has become the organizer of a pilot project for bird flu control and readiness to face an influenza pandemic. Since 2012, the South Tangerang City Government has issued South Tangerang City Regional Regulation No. 2 of 2012 concerning Disaster Management. Based on Article 1 points 9, 10, 11 and 12 of the Regional Regulation (Perda), there are three categories of natural disasters, non-natural disasters and social disasters. Based on the existing regulations and experience, the South Tangerang City Government where in handling disasters with a fast response, documentation of activities is supported as material for reporting and accountability for activities. The importance of timely and effective management of regional finances during a pandemic where regulations adapt quickly, it is necessary to support good reporting documentation at the local government level.

Considering the principle of complying with laws and regulations on regional financial management where the Ministry of Health has updated regulations related to Innakesda 4 (four) times, the last amendment was KMK 4239/2021 in March 2021. This is a challenge for local governments to understand quickly the rules. Limited knowledge and understanding of regulations will eventually hinder the reallocation process to budget realization. This classic problem often occurs, both in normal times and during a pandemic. Legal certainty is a demand of government governance. (UCLG & APEKSI, 2021). For this reason, the role of the Regional Government Internal Supervisory Apparatus (APIP) is important in assisting consultations in the context of a common understanding of regulations, not only post audit but also assistance, this is to ensure budgeting and realization procedures are in accordance with statutory provisions to support the acceleration of Innakesda policy implementation in the regions.

### **Realization Reporting System**

The central government's support in conducting weekly monitoring and evaluation in 2021 (Ministry of Finance. 2021b), makes it easier for regions to accelerate the realization of COVID-19 Budgeting in general and Innakesda in particular. The COVID-19 pandemic requires local governments to carry out precise and measurable budget realizations. However, behind these demands, the integration of evaluation monitoring protocols is to create a conducive situation for local governments. However, various evaluation monitoring institutions run separately, they should formulate evaluation



monitoring protocols with clear standards, starting from the government's internal supervisors, financial audit officers, to law enforcement officers. The challenge faced is the variety of different realization reporting formats with the same information for monitoring and evaluation materials at the Central Government level, so the importance of data integration and synchronization is an important step to overcome this challenge.

The South Tangerang City Government have been utilizing information technology for almost all activities in all sectors during 2020-2021 such as WhatsApp Group, zoom meetings, and SIMRAL to be one of the supporting system in reporting system for the realization of the COVID-19 handling budget and Innakesda. The creativity of the local government becomes the leverage to adjust the program in the region. This pandemic is a momentum for local governments to improve overall their work patterns. They are required to have creativity in tackling the pandemic. Creative local governments will produce effective recovery scenarios (right on target, have measurable achievements, and are relevant to pandemic conditions. (United Cities and Local Governments Asia, 2020).

In this case, the Ministry of Home Affairs has required the use of the Regional Government Information System (SIPD) from 2020, the online-based system is an information system that includes the regional development planning system and regional financial system, as well as other regional government systems, including the tutoring system. and local government oversight. It is a mandate from Article 391 of Law (UU) Number 23 of 2014 concerning Regional Government which SIPD will support more effective, efficient, and accountable government administration by utilizing information and communication technology (Nasution, 2021). This aims to realize the availability of one-stop accurate, up to date, integrated, accountable, and easily accessible and shared data between Central Agencies and Regional Agencies. The data is used not only as monitoring and evaluation material but also as a basis for planning, implementing, evaluating, and controlling. development in local government.

## CONCLUSION

Based on the results of the research and the description of the discussion, the conclusions are as follows. The involvement of actors both at the Central Government and South Tangerang City Government levels with their respective authorities and roles in issuing policies that are mutually synergistic and responsive to efforts to encourage the successful implementation of Innakesda policies. In the process of managing regional finances, there was a Political will from the Mayor of South Tangerang to prioritize the successful implementation of Innakesda in the 2021 APBD policy. The context that influences the development of policies and implementation of Innakesda in South Tangerang City namely situational factors related to the fact that the occurrence of the COVID-19 pandemic where the success of handling the pandemic rests on the role health workers on the front line, structural factors related to the level of authority between the Central Government and Regional Governments to handle the COVID-19 pandemic based on the principle of decentralization. Furthermore, there are cultural factors namely the existence of a sense of humanity, empathy and a culture of appreciation as the things that underlie Innakesda policies. The content of Innakesda policies is in the harmonization of regulations, between higher regulations to protect the law on Innakesda policies and various other regulations. Efforts to evaluate policy implementation were carried out by the central government and the results are used as input in making improvements to policy content to accelerate the realization of Innakesda in the South Tangerang City

Government. The policy implementation process in regional financial management is quite good in South Tangerang City in 2021 from the planning and budgeting stages in the integration and coordination of refocusing and budget reallocation while maintaining conformity/alignment of achieving RPJMD targets and staying focused on the COVID-19 handling program and Innakesda. In the implementation and administration stages, the South Tangerang Government pays attention to the principles of order and compliance in regional financial management supported by a smart reporting system using technology for the Planning, Budgeting and Reporting Management Information System (SIMRAL)

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