

Covid-19 Budget ; Indonesia

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**Transparency of Covid-19 Budget
in Nusa Tenggara Timur**

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Abstract

This study aims to reveal the transparency of the COVID-19 budget in East Nusa Tenggara Province. The research was conducted using a qualitative descriptive method. The research data was taken using interviews and observations with SKPD and sites related to the COVID-19 budget in NTT Province. Data analysis using triangulation technique. The results show that there are two mechanisms for distributing and managing COVID-19 funds in NTT Province. The first mechanism is the Covid-19 fund which is channeled directly from the central government through the ministry to the affected NTT community through payment partners. This mechanism is declared transparent because information can be freely accessed by the public through the official website/website of the ministry of disbursing funds, such as the ministry of social affairs and the ministry of health. Furthermore, the second mechanism is the distribution of COVID-19 funds from the provincial government with the APBD through SKPD to recipients of assistance. For this mechanism, it is stated that it is not transparent because there is no data on the management of the COVID-19 budget that can be accessed through the official website of each related SKPD selected in this study.

Keywords: Transparency, Management, Covid-19 Budget

Introduction

The outbreak of the Covid-19 virus has an impact on various sectors, especially the economic sector. The International Monetary Fund and World Bank stated that, until the end of the first quarter of 2020, the global economy experienced a period of recession which was corrected very sharply (Liu et al, 2020). Global economic growth slumped to negative 2.8% or in other words, dragged down to 6% of global economic growth in the previous period (Carrillo-Larco and Castillo-Cara, 2020). The COVID-19 pandemic has led to low investor sentiment towards the market, which in turn has led the market to tend to be negative. In addition, the global economy was also slowed, causing the Indonesian economy to experience serious shocks (Nasution, Erlina and Muda, 2020).

Since the outbreak of the corona virus, MSME players have experienced a very significant decline in turnover. The MSMEs most affected are accommodation, tourism and food and drink providers, wholesalers, motorcycle repair and transportation, and trade (Rosita, 2020). Furthermore, based on P2E LIPI data, the impact of the decline in tourism on MSMEs engaged in the micro food and beverage business reached 27%.

Meanwhile, the impact on food and beverage SMEs is 1.77% and medium enterprises are 0.07%.

Not only was the MSME sector significantly affected, tax revenue from the trade sector, which was the second largest contribution to tax revenue, also decreased. Data from the Central Statistics Agency (BPS), exports of oil and gas and non-oil and gas have decreased. This is because China is the largest importer of crude oil. In addition, Indonesia is one of

the countries that imposes a ban on travel abroad. This is done as a way to reduce the spread of the Corona Virus. But on the other hand, this policy has a big impact on airlines. Many airlines have had to cancel flights, reduce the number of flights and even some airlines are still operating even though the majority of airplane seats are empty in order to fulfill passenger rights.

As a step to overcome the above impacts, the Indonesian government has prepared various strategies for handling it, such as increasing the budget in the health sector, social assistance, industrial support and national economic recovery as well as policies on the regional finance side and the financial sector (Sidaryanto, 2020). The Covid pandemic, which urgently needs attention from the government, has an impact on the draft state budget. State revenue which fell by 10% started from investor anxiety over Covid-19 which affected capital outflow, as well as pressure from the side of tax revenue, PNPB, and customs duties due to the condition of economic actors. At the same time, on the other hand, state spending must increase and be allocated to the health sector which has increased by around 75 trillion, social assistance which has increased by around 110 trillion, and helping business actors to avoid mass layoffs. Thus, the estimated deficit which was originally only 1.76% swelled to 5.07% or around 853 trillion (kemenkeu.go.id).

On the other hand, as Covid-19 cases are increasingly widespread and there is no decline, coordination between the central and regional governments is needed through reallocation and refocusing of the 2020 APBN and APBD expenditure budgets for handling COVID-19. The Ministry of Finance (Kemenkeu) noted that the DAU that could be optimized for handling Covid-19 reached Rp 4 trillion. In addition, the refocusing of the Natural Resources DBH (SDA) for handling COVID-19 nationally could reach Rp463 billion. In addition, the government also regulates the refocusing and relaxation of the Special Allocation Fund (DAK) for handling Covid-19, namely the Physical DAK in the health sector with the potential for reallocation of the national ceiling of Rp4.98 trillion. In addition, local governments can also use the Health Operational Assistance Fund (BOK) for activities relevant to handling Covid-19, one of which is for incentives and compensation for medical personnel and survey officers in affected areas. The potential for relaxation of the distribution and use of BOK in 17 provinces affected by Covid-19 reaches 1.98 trillion, and nationally it can reach 3.54 trillion (Kemenkeu.go.id).

Especially for the NTT Province, the Government of the Republic of Indonesia has provided a budget for handling COVID-19 of 131 trillion with absorption until June 2021 of 50% (Kompas, 2021). The head of the NTT Provincial Finance Agency, Zakarias Moruk, stated that the total budget for handling COVID-19 which was allocated to all districts/cities and

district/city governments was 1.1 trillion (Antaranews.com, 2020). On the other hand, this data is supported by the head of the RI Ombudsman representing NTT, Darius Daton who stated that the budget allocation for handling COVID-19 reached Rp. 1.6 Trillion more. In addition to these funds, NTT also received assistance schemes from the central government such as Cash Social Assistance (BST), basic food assistance, and direct cash assistance (BLT village funds) (Antaranews.com, 2020).

In order to help the government to solve the Covid-19 pandemic that is endemic throughout Indonesia, there are irresponsible parties who misuse Covid-19 funds for personal interests. This is evidenced by an examination by the Supreme Audit Agency (BPK) which found a potential state loss of Rp. 2.94 trillion in the Handling of Covid-19 and the National Economic Recovery (PC-PEN) during 2020. This was based on 2843 problems found. These problems include 887 internal control system weaknesses, 715 non-compliance with laws and regulations, and 1241 3e problems (inefficiency, inefficiency, ineffectiveness). Examination results on PC-PEN findings containing 2843 problems worth Rp. 2.94 trillion (finance.detik.com, 2021).

In order to implement transparency in the management of Covid-19 funds, the Chair of the MPR RI asked the Corruption Eradication Commission (KPK) together with the Financial and Development Supervisory Agency (BPKP) to oversee the assistance received by local governments, and to encourage each regional government to use the government's official website in order to publish receiving and using the assistance received, and updating the data every day (antaranews.com, 2020). Thus, it is important to conduct this research to see the transparency of the management of COVID-19 funds in the province of NTT.

Theoretical basis

Transparency

Transparency means there is openness. Government Regulation Government Regulation no. 71 of 2010 explains that transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the accountability of the Government in managing the resources entrusted to them and their compliance with laws and regulations.

According to Ratminto (Anggraini, 2013: 4), transparency in the implementation of public services

is open, easy and accessible to all parties who need it adequately and easily understood by the whole community. Transparency can guarantee access or freedom for everyone to obtain information about governance, namely information about policies, the process of making and implementing them as well as the results achieved from these policies (Rahmanurrajjid, 2008:85). Transparency is built on the free flow of information. Processes and information, can be directly received by those who need information. Transparency is an action taken by the government to provide convenience to the public in accessing information. So that transparency can build public trust through adequate access to factual and accurate information. Openness or transparency can be interpreted as an action that allows a problem to be clear, and easy to understand by the community and can be proven true so that there are no more problems (Mulyaningsih: 2019: 6).

Furthermore, the indicators of transparency according to Krina (2003: 17) are as follows: 1. Provision of clear information. 2. Easy access to information. 3. Establish a complaint mechanism in case of violation of regulations or requests to pay bribes. 4. Increase the flow of information through collaboration with mass media and non-government institutions. Krina (2003: 16-17) also mentions that there are several transparency measurement tools, namely: 1) Public policy publications through communication tools: annual reports, brochures, leaflets, information center, toll-free telephone, media coverage, public service advertisements, websites, bulletin boards, local newspapers. 2) Information presented: service reference, data maintenance, public activity report, complaint procedure. 3) Handling complaints: city news in mass and local media, notice of response, response time limit, opinion pools & surveys on public policy issues, comments & notes for draft policies & regulations, service users surveys. 4) Regional institutions and organizations: Bawasda, PMD/BPM offices, Public Relations office, Kominfo service, Cross-Actor Forum. 5) Community meeting 6) People's pulpit.

The transparency indicators in the measurement model of the implementation of Good Governance according to Kristianten in Mulyaningsih (2019: 7) transparency can be measured through several indicators, namely: 1. The availability of document accessibility 2. The clarity and completeness of information 3. The openness of the process 4. The regulatory framework that guarantees transparency. The Indonesian Humanitarian Forum (Irfan, 2017:18) suggests that there are six (6) principles in transparency, namely as follows: 1. There is information that is easy to understand and can be accessed regarding information on funds, how to implement it, the implementation process, as well as forms of assistance or programs. . 2. The existence of published information and the existence of media that access information regarding the process of activities and financial details 3. The existence of periodic reports accompanied by documents or evidence

regarding the utilization of natural resources in project development that can be accessed by the public. 4. There is an annual report on finances and the implementation of activities carried out by the village and accompanied by documents or evidence. 5. There is a website or media used to publish activities carried out in village organizations, 6. There are guidelines for disseminating information.

Covid-19 Budget

According to the World Health Organization (WHO) Coronaviruses (Cov) are a type of virus that infects the respiratory system. This viral infection is called COVID-19. The reaction of the human body when attacked by the Corona Virus is from the common cold to more severe diseases such as Middle East Respiratory Syndrome (MERS-CoV) and Severe Acute Respiratory Syndrome (SARS-CoV). Corona virus is zoonotic which means it is transmitted between animals and humans (Hanoatubun, 2020). In 2020 the covid-19 virus entered Indonesia which had a significant impact on all aspects in Indonesia, for example in the MSME aspect based on data from the ministry of cooperatives which explained that 1,785 cooperatives and 163,713 Micro, Small and Medium Enterprises (MSMEs) were affected by the corona virus pandemic. Between, May 2020). On the other hand, Bank Indonesia recorded 72,

This impact requires the Government to make policies to focus the budget on solving the Covid-19 problem. For this reason, the government uses Silpa 2020 amounting to 139.4 trillion for handling COVID-19 (ekonomoi.bisnis.com,2020). Furthermore, in CNBC Indonesia (2021), the government recorded that the realization of the Covid-19 handling and national economic recovery (PCPEN) budget in 2020 reached 597.8 trillion or 83.4% of the budget ceiling of 695.2 trillion was realized.

RESEARCH METHODS

This study uses a qualitative approach with a descriptive type of research, this study aims to provide an accurate description of data and information related to the transparency of the COVID-19 budget in the Province of NTT. The informants in this study were as follows: Head of Bakeuda NTT Province, payment partner of the ministry; post office and BRI bank. There are several related agencies such as social services, Department of Cooperatives and MSMEs of NTT Province and the NTT Provincial Health Office who were given a research permit but the researchers were not called back to collect research data, so for these services, researchers took data from observations on the websites of each agency.

Data collection in this study used two ways, namely the interview method and the direct observation method. In the interview method, the researcher interviewed parties with an interest in the distribution

of the Covid-19 budget. Interviews were conducted in depth and structured to find out the flow of the flow of Covid funds obtained by the provincial government and then distributed to the regions, starting from the budget obtained from the central government to the basis of accountability for these budgets to assess the extent of transparency carried out by the government. East Nusa Tenggara government. In addition, in the direct observation method, Researchers directly observed local government websites by looking at the extent to which they published the process of managing the COVID-19 budget as a form of transparency by local governments, reporting any funds allocated through reports on the local government's official website. Observations were also made on the websites of the ministries that distribute the COVID-19 budget, such as the Ministry of Social Affairs and the Ministry of Health. After that, the data analysis method used data triangulation. This method is a method that combines the interview method and the observation method, then conclusions are drawn in detail using transparency indicators as a reference that will be used as research results. report any funds allocated through a report on the local government's official website. Observations were also made on the websites of the ministries that distribute the COVID-19 budget, such as the Ministry of Social Affairs and the Ministry of Health. After that, the data analysis method used data triangulation. This method is a method that combines the interview method and the observation method, then conclusions are drawn in detail using transparency indicators as a reference that will be used as research results. report any funds allocated through a report on the local government's official website. Observations were also made on the websites of the ministries that distribute the COVID-19 budget, such as the Ministry of Social Affairs and the Ministry of Health. After that, the data analysis method used data triangulation. This method is a method that combines the interview method and the observation method, then conclusions are drawn in detail using transparency indicators as a reference that will be used as research results.

Discussion

Overview of the Covid-19 Fund in Indonesia and its Transparency

Transparency is very urgent for the development of politics and governance in the world. It is not only useful for many people, but can be a field of cooperation between countries. According to OMBUDSMAN, several strategies have been carried out in the context of implementing transparency to the public at large, namely: 1) increasing public participation which results in an increase in the quality of public services, 2) external supervisory institutions are given more roles in supervising public services and 3) the government must have a

commitment in increasing openness in the public, so that all kinds of information needed by the public can be easily obtained. In addition, the government must monitor and evaluate public services so that it can lead to community satisfaction (Septiani, 2020).

Nationally, there are no regulations that specifically regulate budget transparency for Covid-19. The budget that continues to rise along with the increasing number of Covid-19 cases with various variants, until now the increasingly severe variant, namely Omicron, has not made the government to immediately disclose information that must be known by the Indonesian people, namely the extent to which the Covid-19 Budget has been distributed to those in need. Of course, with this closure, it can be an opportunity for corruption to occur. Especially with the existence of Perppu Number 1 of 2020 article 27 which states that all actions and use of the budget for stabilizing the financial system during a pandemic cannot be prosecuted civilly or criminally. This of course refers to the government's increasing authority in increasing the opportunities for budget abuse. On the other hand, if it is referred to in Article 7 of Law no. 14 of 2008 concerning Openness of Public Information which states that public bodies are obliged to provide, provide, and/or publish accurate, correct, and not misleading public information under their authority. to the public, other than information that is excluded in accordance with the rules.

In addition, Article 10 of Law No. 14 of 2008 concerning Openness of Public Information states that public bodies are obliged to immediately announce information that can threaten the lives of many people and public order in a way that is easily accessible to the public and in a language that easy to understand. This shows that the management of the Covid-19 pandemic budget must be disclosed to the public in a transparent manner. Because this pandemic is included in the category of having to do transparency, because: The Covid-19 pandemic threatens the lives of many people.

Based on a comparative study conducted by Afni (2020) said that transparency is a key in making decisions made by the government that creates output as a public policy in creating speed of action in dealing with the COVID-19 pandemic. Research conducted in China, South Korea, Taiwan, Vietnam and Canada proves that transparency has succeeded in creating good corporate governance which significantly influences the handling of the COVID-19 pandemic that occurred in these countries. Of course, the government of each country has a method in order to establish regulations and public policies, but, on average, the government in the world, the key to its success is the application of information and public services that are transparent.

In Indonesia, the Indonesian government through the covid19.go.id page, which is a public media in accessing daily news, which contains updates on the

number of covid patients, health facilities in various regions, COVID-19 protocols, regulations related to COVID-19 to explanations on how the government's role in the framework of economic recovery in Indonesia and various general matters. However, for more specific areas, especially the budget area, there is no government update on how much funds have been disbursed in the context of handling COVID-19 for the past 2 years. Covid funds until December 31, 2021, which have been disbursed by the government amounting to 677.20 trillion have caused various public perceptions about funds that are too large, and the absence of accountability from the central or regional governments in particular, thereby creating miscommunication between the government and the community. The conflict between the needs of the community and the government is termed that the government is reluctant to be open in providing information. This can lead to public distrust of the government.

Overview of the Covid-19 Fund Budget in NTT

East Nusa Tenggara Province has refocused the Covid-19 response budget of Rp 200 billion. This fund is obtained from refocusing the budget of each regional work unit (SKPD) and is included in the unexpected budget so that it can be used anytime if needed. If in development there is a shortage, the following stage refocusing will be carried out. This is solely to deal with Covid-19.

Deputy Mayor of Kupang Herman Man said that the Kupang City Government provided a refocusing budget of Rp 70 billion-Rp 80 billion. These funds, among others, are used to finance the centralized isolation of residents exposed to Covid-19 for 10 days in hotels. Four hotels have been prepared by the municipal government. Each patient undergoing centralized isolation at the hotel is paid for Rp 250,000 per day per person. This fee is for three meals a day, snacks, laundry, and vitamins. Centralized isolation in hotels is prioritized for Covid-19 patients experiencing moderate and mild illness. The severely ill patients were still hospitalized. If the patient's condition worsens and the patient has to be referred to the hospital, the budget for the patient at the hotel is stopped (Kompas, 11 February 2021).

The information obtained is general because it comes from the media. But on the other hand, the websites of the NTT government and the SKPD that play a role in handling COVID-19 did not find any disclosure of the COVID-19 budget or in terms of the realization of the budget.

Revealing the Transparency of the Covid Fund Budget in NTT

COVID-19 Budget Disbursement Mechanism

There are two types of covid budgets and the distribution mechanism, namely:

The covid-19 budget from the central government which is directly distributed to the beneficiaries:

A. Ministry of Social Affairs

In tackling the impact of COVID-19, the Ministry of Social Affairs has distributed aid funds to communities affected by COVID-19. To assist the community in minimizing the impact of COVID-19, the government through the Ministry of Social Affairs will continue the cash assistance program to the community in 2021 through: Family Hope Program (PKH), Basic Food/Non-Cash Food Assistance Program (BPNT), and Cash Social Assistance (BST). These three programs are also intended to encourage the community's economy in the midst of the COVID-19 pandemic. This is stated in the 2021 State Revenue and Expenditure Budget (APBN) in the amount of Rp. 110 trillion. The Beneficiary Families (KPM) from these three types of assistance are spread across 34 provinces, from Sabang to Merauke, from Miangas to Rote Island (Kemensos, 2021).

The mechanism for distributing the COVID-19 aid budget to beneficiaries is that the Ministry of Social Affairs sends data and a number of funds through paying partners, such as the post office. It is the paying partner who then has the responsibility to channel the funds to the beneficiary. Based on an interview with Reinhard Lutu Edo, an employee of the post office of the Kefamenanu sub-branch, TTU district, NTT Province as an informant in this study, it was found that the post office became a paying partner of the Ministry of Social Affairs. The post office is only tasked with distributing funds to beneficiaries based on data provided by the Ministry of Social Affairs. Before the distribution process is carried out, the postal service as a paying partner will confirm the data on recipients of COVID-19 assistance to the regional social service. After confirming the truth, the post office began to realize the provision of assistance. When the realization of the COVID-19 aid budget is carried out, the postal employee is tasked with documenting distribution activities and uploading evidence in the form of receipts and photos of receipt of aid to the application.cash giro post(PGC). The data that is input into this application is a form of accountability from the post office to the

Ministry of Social Affairs that the funds have been distributed.

As for the parties who have access to the data that has been inputted in the application, only employees who are responsible for distributing COVID-19 funds and the Ministry of Social Affairs. In his interview Reinhard also added that postal employees access using the Postal Employee Identification Number (NIP), while the general public does not have access to the distribution data. All budgets that have been given to beneficiaries and those that have not been given are all recorded in the PGC. The data captured is data on payment partners, location data, proof of receipt of assistance. The post office's responsibility for the covid-19 budget comes down to the accountability in the application. Then the Ministry of Social Affairs took over the data. An overview of the distribution of aid can then be viewed by the general public on the official website of the Ministry of Social Affairs. On the other hand, if the post office fails to distribute the funds to the beneficiary, the funds will be returned to the Ministry of Social Affairs.

Furthermore, when the researchers searched further on the website of the ministry of social affairs: kemensos.go.id, indeed on the Ministry's website there were news that provided information about the needs and realization of the covid-19 budget. Information about the COVID-19 budget is published and can be accessed by the general public on the Ministry of Social's website, for example, as of March 10, 2020, there is news that states the Director General of Social Protection and Security Pepen Nazaruddin, the assistance distributed by the government in Phase II reached more than IDR 7 trillion. "Until March 10, 2020 yesterday, what was submitted and has been disbursed from the Ministry of Finance is Rp. 7,014,888,950,000 for 9,214,185 KPM (kemensos.go.id).

As for other types of information related to the realization of the Covid-19 budget at the Ministry of Social Affairs.go.id, as of November 27, 2020, it was stated that there were various types of social assistance for residents in the East Nusa Tenggara (NTT) Province. The types of assistance are in the form of Social Harmony Assistance worth Rp. 300 million to 2 Forum Chairs; Local Wisdom Assistance worth IDR 50 million to 1 studio group; Masks and Hand Sanitizer assistance to beneficiaries. Family

Hope Program Assistance (PKH) to 70 KPM; Cash Social Assistance (BST) Ministry of Social Affairs through PT. Indonesian post; 54 packages of social rehabilitation assistance for uninhabitable houses, as well as 100 packages of basic necessities for residents for Remote Indigenous Communities. Social assistance in the form of 2.

From the description above, it can be stated that the Ministry of Social Affairs is transparent in the plans and realization of the covid-19 budget. The public can access information about the covid-19 budget on the official page kemensos.go.id This is in accordance with the principle of transparency put forward by Irfan (2017: 18) transparency is the existence of easily understood and accessible information regarding funding information, how to implement it, the implementation process, as well as forms of assistance or programs, the existence of published information and the existence of media accessing information regarding the activity process and financial details, and the existence of a website or media used to publish activities carried out within the organization.

The availability of information related to the COVID-19 budget distribution process by the Ministry of Social Affairs makes it easier for the public to know the use of the budget and understand it well. This is a form of transparency as stated by Krina (2003: 16-17) which states that there are several measuring tools for transparency, including the publication of public policies through communication tools such as annual reports, brochures, leaflets, information centers, toll-free telephones, media coverage, advertisements. community service, websites, bulletin boards, local newspapers.

B. Ministry of Health

To overcome the impact of COVID-19, the Ministry of Health has refocused activities/budgeted reallocations in the health sector for several programs, namely: providing spending on handling the COVID-19 pandemic; central medical personnel incentives; compensation for the death of medical personnel; vaccine procurement and logistics; as well as the procurement of medical equipment, facilities and infrastructure, as well as human resource support for the COVID-19 Task Force.

The Ministry of Health is stated to have carried out budget transparency by publishing financial reports that can be accessed by the public through the kemenkes.go.id website. The examples of details are as follows:

| Kode Akun | Jenis Pendapatan | Estimasi Pendapatan PNEP | | Nalk/(Turun) % |
|-----------|---|--------------------------|--------------------|-------------------|
| | | Tahun 2020 | Tahun 2019 | |
| 424 | Pendapatan BLU | | | |
| 4241 | Pendapatan Jasa Layanan Umum | 12.237.956.707,076 | 12.108.495.484,000 | 1,07 |
| 4242 | Pendapatan Hibah BLU | 21.604.973,000 | 19.003.540,000 | 13,69 |
| 4243 | Pendapatan Hasil Kerja sama BLU | 50.678.098,418 | 60.120.340,000 | (15,71) |
| 4244 | Pendapatan dari Alokasi APBN | 179.054.092,000 | 13.078.556,000 | 1.269,07 |
| 4249 | Pendapatan BLU Lainnya | 155.942.611,506 | 110.909.441,000 | 40,60 |
| | Sub Jumlah Pendapatan BLU | 12.645.236.482,000 | 12.311.607.361,000 | 2,71 |
| 425 | Pendapatan PNEP Lainnya | | | |
| 4251 | Pendapatan dari penjualan, pengelolaan BMN, dan luran Badan Usaha | 1.209.725,340 | 1.818.209,000 | (33,47) |
| 4252 | Pendapatan Administrasi dan Penegakan Hukum | 82.512.261,000 | 62.511.991,000 | 31,99 |
| 4253 | Pendapatan Kesehatan, Perlindungan Sosial dan Keagamaan | 147.594.867,000 | 245.523.302,000 | (39,89) |
| 4254 | Pendapatan Pendidikan, Budaya, Riset dan Teknologi | 213.584.136,500 | 279.349.356,000 | (23,54) |
| | Sub Jumlah Pendapatan PNEP Lainnya | 444.900.989,840 | 589.202.858,000 | (24,49) |
| | Jumlah | 13.090.137.471,840 | 12.900.810.219,000 | 1,47 |

Table4.1. Realization of Shopping-Handling of the COVID-19 Pandemic (Net, in rupiah)

| Uraian | Anggaran | Realisasi | % |
|--|---------------------------|---------------------------|--------------|
| Belanja Barang Operasional - Penanganan Pandemi COVID-19 | 125.334.468.000 | 118.289.983.054 | 94,38 |
| Belanja Barang Non Operasional - Penanganan Pandemi COVID-19 | 19.049.719.088.000 | 18.964.150.627.089 | 99,55 |
| Belanja Barang Persediaan - Penanganan Pandemi COVID-19 | 2.312.502.066.000 | 1.553.043.888.250 | 67,16 |
| Belanja Jasa - Penanganan Pandemi COVID-19 | 233.176.269.000 | 211.652.001.403 | 90,77 |
| Belanja Pemeliharaan Gedung dan Bangunan - Penanganan Pandemi COVID-19 | 20.398.600.000 | 19.383.363.686 | 95,02 |
| Belanja Perjalanan Dinas - Penanganan Pandemi COVID-19 | 189.267.903.000 | 175.227.109.304 | 92,58 |
| Belanja Barang BLU - Penanganan Pandemi COVID-19 | 168.376.029.000 | 147.023.949.439 | 87,32 |
| Belanja Barang Persediaan BLU - Penanganan Pandemi COVID-19 | 211.088.586.000 | 178.259.178.391 | 84,45 |
| Belanja Jasa BLU - Penanganan Pandemi COVID-19 | 69.014.368.000 | 62.595.084.481 | 90,70 |
| Belanja Pemeliharaan BLU - Penanganan Pandemi COVID-19 | 49.836.539.000 | 30.786.063.388 | 61,77 |
| Belanja Perjalanan BLU - Penanganan Pandemi COVID-19 | 2.051.167.000 | 607.966.138 | 29,64 |
| Belanja Peralatan Mesin untuk diserahkan masyarakat/Pemda dalam bentuk barang - Penanganan Pandemi COVID-19 | 38.177.842.000 | 36.285.150.656 | 95,04 |
| Belanja Barang untuk Bantuan Lainnya untuk diserahkan masyarakat/Pemda dalam bentuk uang - Penanganan Pandemi COVID-19 | 1.682.735.050.000 | 1.551.399.833.428 | 92,20 |
| Belanja Barang untuk Bantuan Lainnya untuk diserahkan masyarakat/Pemda dalam bentuk barang - Penanganan Pandemi COVID-19 | 2.569.394.961.990 | 2.421.196.784.476 | 94,23 |
| Jumlah | 26.721.072.936.990 | 25.469.900.983.183 | 95,32 |

Source: Ministry of Health financial report 2020

From the data above, it can be stated that the Ministry of Health is transparent in disclosing the COVID-19 budget. The public can freely access the income and the realization of the revenue budget. The open access to information on COVID-19 budget management from the Ministry of Health shows good governance practices (Sedarmayanti, 2009: 22). The Ministry of Health carries out its obligations to provide information to the public. Disclosure of information through the official website kemenkes.go.id makes people believe in the Ministry of Health and feel they receive justice for access to such information as stated by Mardiasmo(2014:20) accountability and transparency are the main components of good corporate governance. Transparency and accountability are very important things for financial management in every organization, both government and non-government organizations. Apart from being an obligation, it is important to do this so that the organization can be trusted by every community as a stakeholder.

The practice carried out by the Ministry of Health, namely formulating plans until the realization of the COVID-19 budget is part of transparency as stated by Mustopadidjaja (2000: 261) that the principle of transparency is not only related to finance but the government is open in planning which is reflected in the disclosure of related information. with documents that need to be known by the public as well as transparency of procedures (decision making or planning procedures).

2. The covid budget is taken from the Regional Revenue and Expenditure Budget (APBD).

Following up on the spread of the covid-19 virus, the Minister of Home Affairs issued Instruction of the Minister of Home Affairs Number 1 of 2020 which was prepared by taking into account the Presidential Instruction Number 4 of 2020 concerning refocusing of activities, reallocation of budgets, and procurement of goods and services in the context of accelerating the handling of Covid-19. The instructions of the Minister of Home Affairs are:

(1) Accelerating the prioritization of the use of budget allocations for certain activities (refocusing) and/or changes in budget allocations that are used adequately to increase the capacity of: a) handling health and other health-related matters; b) handling economic impacts, especially keeping the respective regional businesses alive; and c) provision of a social safety net, as stated in the attachment to the Minister's Instruction

(2) Provincial and Regency/Municipal Governments that have not accelerated the announcement of the use of certain budget allocations (refocusing) and/or changes in budget allocations within 7 (seven) days after the issuance of the Ministerial Instruction will be rationalized by the transfer of funds.

(3) Provincial and Regency/Municipal Governments that have not accelerated the announcement of the use of certain budget allocations (refocusing) and/or changes in budget allocations within 7 (seven) days after the issuance of the Ministerial Instruction will be rationalized by the transfer of funds.

Referring to the Instruction of the Minister of Home Affairs above, the Provincial Government of East Nusa Tenggara through the Regional Finance Agency of the Province of NTT carried out the process of reallocating and refocusing the Provincial APBD and Regency/City APBD in NTT for the handling of COVID-19 as much as 1.1 Trillion (Antara News.com, 2020) .

Based on an interview with the NTT Provincial BAKEUDA Leader, it is known that the NTT provincial government has provided a number of funds for the prevention of COVID-19. BAKEUDA is an extension of the Governor of NTT Province. The distribution mechanism is through Regional Work Units (SKPD) in NTT Province. The Health Office as one of the SKPDs, for example, requires a budget for handling COVID-19. There are several stages that must be carried out by the Health Office, the first is the Health Office submitting the Details of Shopping Needs (RKB). This RKB is addressed to the governor of NTT and then the governor will give a disposition to the Head of BAKEUDA. After the disposition, the RKB will be discussed at the BAKEUDA level. Meanwhile, BAKEUDA will then hold a meeting with the SKPD and will discuss the RKB that has been proposed by the SKPD. During the meeting, BAKEUDA will see the appropriateness/feasibility of the budget proposal.

On the other hand, if the RKB is deemed unreasonable and does not meet the needs, BAKEUDA will ask the SKPD to revise it. If revisions are made and approved in a joint meeting the budget will be disbursed. In the interview, the Head of BAKEUDA NTT also added that the supervision and evaluation of the use of the budget is carried out regularly every week and even every month by BAKEUDA. However, access to information on the use of the covid budget is only for consumption by BAKEUDA and related SKPD. There is a website page that can be accessed by both parties to update information on the use of funds. On the other hand, this report was not published to the public or in other words, the details of the use of the COVID-19 budget in NTT cannot be accessed by the public. This shows that the NTT government is not transparent in managing the COVID-19 budget. This view is based on the main principles of good governance elements in transparency (openness) which can be seen from 3 aspects: 1) the existence of an open policy towards

supervision, 2) the existence of access to information so that the public can reach every aspect of government policy, 3) the application of the principle of checks and balances between executive and legislative institutions (Sedarmayanti, 2009:289-290).

The fact that there is no public access to the use of the COVID-19 budget can also be seen from the official website of the NTT provincial health office, namely dinkes.nttprov.go.id. This page is not even accessible to the public. When the page is opened it will display the words "your connection is not private". This indicates that the website of the NTT provincial health office is problematic or inaccessible. On the other hand, the official website of the NTT provincial government: nttprov.go.id, even there does not include budget planning until the realization of the COVID-19 budget that can be accessed by the public. This shows that the provincial government of NTT is not transparent. The NTT government in accountability for public funds does not meet the transparent element according to Krina (2003: 16-17) which is reflected in the elements: 1) publication of public policies through communication tools: annual reports, brochures, information center leaflets, toll free calls, media coverage, advertisements, community services, websites, bulletin boards, local newspapers. 2) Information presented: service reference, data maintenance, public activity report, complaint procedure. 3) Complaint handling: city news in mass and local media, notice of response, opinion pools & surveys on public policy issues, comments and notes, for draft policies & regulations, survey users surveys. 4) Regional institutions and organizations: Bawasda, PMD/BPM offices, Public Relations offices, Kominfo service, Cross-Actor Forum. 5) The role of society. 6) People's pulpit. city news in mass and local media, notice of response, opinion pools & surveys on public policy issues, comments and notes, for draft policies & regulations, survey users surveys. 4) Regional institutions and organizations: Bawasda, PMD/BPM offices, Public Relations offices, Kominfo service, Cross-

Actor Forum. 5) The role of society. 6) People's pulpit. city news in mass and local media, notice of response, opinion pools & surveys on public policy issues, comments and notes, for draft policies & regulations, survey users surveys. 4) Regional institutions and organizations: Bawasda, PMD/BPM offices, Public Relations offices, Kominfo service, Cross-Actor Forum. 5) The role of society. 6) People's pulpit.

The inaccessibility of information freely by the public due to the unavailability of information related to the management of the covid-19 budget carried out by the related SKPD is certainly contrary to the meaning of transparency. Transparency means government provide open and honest financial information to the public based on the consideration that the community has the right to know openly and thoroughly the government's accountability in managing the resources entrusted to it and its compliance with laws and regulations (Setiana and Yuliani (2017: 206). Transparent means that people are free to access political activities. and the government's economy and its decisions (Poae and Saerang (2013: 29).

CONCLUSION

The COVID-19 pandemic has created a huge budget. Considering that the large budget used for handling COVID-19 is public money, there needs to be transparency in the sense that the public can freely access information from planning to the realization of the COVID-19 budget. On the other hand, the government has an obligation to provide and share this data with the public. The results showed that of the two types of COVID-19 budgets, the COVID-19 budget distributed from the ministry of managing COVID-19 funds through payment partners to beneficiaries in NTT Province was declared transparent. This transparent statement is based on the availability of information on the website of the ministry of public freedom to access information on the website.

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