

**THE IMPLEMENTATION OF COVID-19 POLICY RELATED TO FINANCIAL
MANAGEMENT IN THE PERSPECTIVE OF ACADEMICS AND PRACTITIONERS
AT THE UNIVERSITY OF NUSA CENDANA**

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ABSTRACT

This research aims to understand the implementation of the COVID-19 policies related to financial management in the perspective of academics and practitioners at the University of Nusa Cendana. This research uses qualitative methods and the primary data has been obtained by interviews and literature reviews regarding the Covid-19 management policy at the University of Nusa Cendana. This research focuses on the implementation of the Covid-19 financial management policy, the evaluation, and the factors that affect the Covid-19 Policy Implementation process. Research showed that from an academic perspective, the implementation of the Covid-19 policy related to financial management has not been going well because there is no socialization to academics. On the other hand, from the perspective of practitioners at Nusa Cendana University, it has been running. However, certain points must be considered such as unexpected shopping that is not yet available in the current DPA budget, Relocation and cash management when unexpected spending is insufficient, Evaluation of Covid-19 policies related to financial management at Nusa Cendana University has not been implemented properly due to the absence of a financial management policy related to Covid-19 and a system Supporting evaluations with working from home and therefore it is necessary to have a financial management policy and establish a risk management unit to anticipate if this pandemic continues.

Keywords: implementation, Covid-19 policy, finance

1. Introduction

The Covid-19 has rapidly spread around the world including Indonesia. As per May 14, 2020, the number of positive cases was 16,006 since the first case was identified, with 1,043 deaths or around 6.5%, spread across 34 provinces in Indonesia (kemkes.go.id). Singapore University of Technology and Design (SUTD) estimated that the Corona Covid-19 virus will continue until October 28, 2020, as seen in Figure 1.

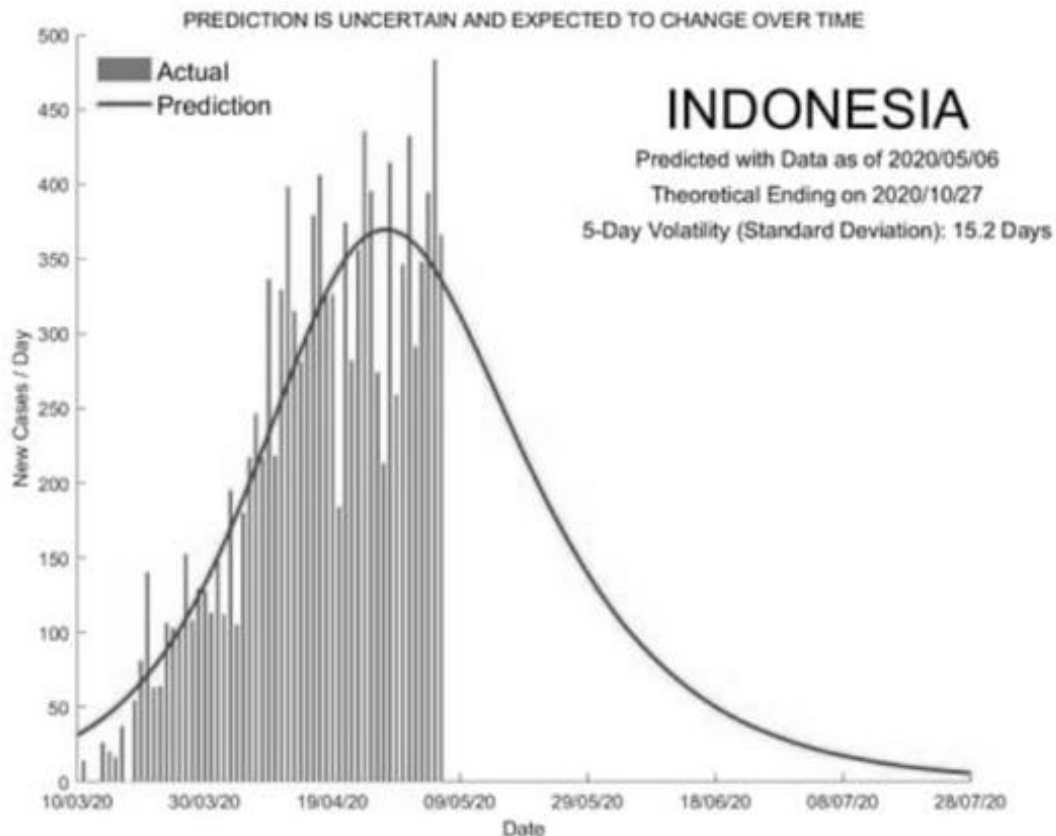


Figure 1.

Source : STUD, 2020

The rapid spread of COVID-19 affects many aspects including social and economic aspects. The social distancing policy and work from home (WFH) recommendations taken by the Indonesian government to reduce the spread of Covid-19 have resulted in the activity reduction in several sectors, including the tourism industry, transportation, manufacturing, finance, public services, and other sectors. Of course this has a huge impact on the country's economy both on a macro and micro scale.

Another factor that is also burdensome is because the distribution has reached most areas in Indonesia. Therefore, a number of policies and anticipatory steps have been taken by the government, both at the central government, provincial, district, and city governments in an effort to contain the Covid-19 pandemic. The main step that has been taken by the government is the issuance of Government Regulation in Lieu of Law (Perppu) No.1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Covid-19 Pandemic. The Perppu broadly discusses two things, the first is state financial policy and regional finance, namely regulating income, expenditure and financing policies. The second is the financial

system stability policy, which includes policies to deal with problems with financial institutions that endanger the national economy and/or the stability of the state financial system.

An increase in the Covid-19 pandemic is predicted to result in a decrease in economic growth in 2020. Based on the prediction of The Economist Intelligence Unit, most of the G-20 countries would experience negative economic growth except for China (1.0), India (2.1), and Indonesia. (1,0). This growth is still positive because the baseline for Indonesia's economic growth before Covid-19 was quite high with real GDP growth of 5.1.

This decline in growth was partly due to the economic slowdown which had an impact on decreasing state income. Subsequently, the depreciation of the rupiah value, the decline in the stock price index on the capital market, and the emergence of liquidity problems threaten economic stability. On a micro level, it seems that the impact of the Covid-19 pandemic can strike various organizations/agencies both large and small. In small organizations, of course, this problem will be very pronounced because of their relatively small availability of capital and resources, making it difficult to finance activities. In large entities, this pandemic can also have an impact because the fixed costs that must be incurred are relatively large, while the flow of income will definitely decline.

The same condition also applies to the government sector. The decrease in income was experienced due to a decrease in people's economic activity, while there was an increase in government spending, especially for the health and social sectors. In the first month, it is possible that the Covid-19 pandemic has not had a major impact on government finances, because it can still take advantage of the availability of funds that are still stored. However, if this pandemic does not stop, the financial impact will begin to be felt in the following months due to a sharp decline in income and liquidity problems. Therefore, government agencies, both central and regional governments, need to mobilize joint forces in tackling the spread of this pandemic by prioritizing government budgets in the health and social sectors. At the same time, the government needs to issue policies to mitigate economic and financial impacts, targeting the affected communities due to reduced purchasing power.

Nusa Cendana University is a government entity under the ministry of education and culture that serves and aims to prosper in the education sector affected by Covid-19 and needs to issue policies to overcome the economic and financial impacts of Covid-19. Based on the above background, the researchers focus and limit on the issue of Covid-19 policy on financial management at the University of Nusa Cendana in an effort to prosper the Community and Tendik in a certain period of time, namely March 2020 to November 2020. The formulation of the problem is How is the implementation of Covid-19 policies related to financial management from an academic perspective practitioners at the University of Nusa Cendana

2. Literature Review

The theory that underlies this research is to use the theory of policy implementation which is a dynamic process, where the policy implementer carries out an activity or activity, so that in the end it will get an outcome that is in accordance with the objectives or policy objectives.

Public policy implementation can be seen from several perspectives or approaches. One of them is the Implementation Model According to G. C. Edward III.

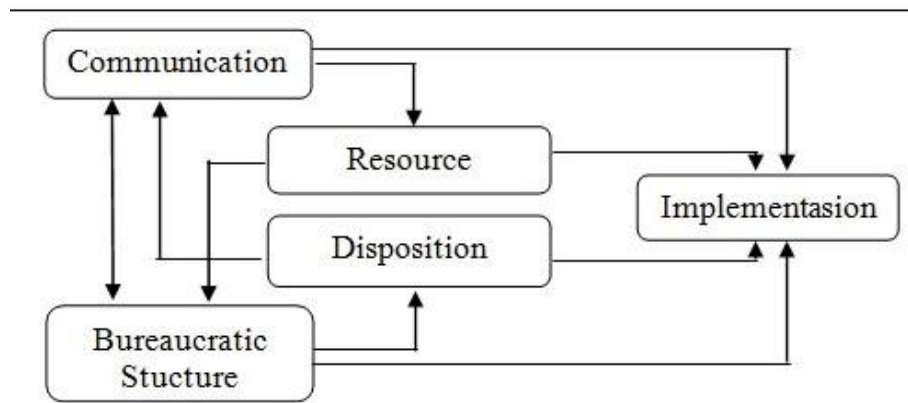


Figure 2. Implementation Model According to G. C. Edward III

There are 4 (four) variables that influence the success of policy implementation, namely communication, sources, dispositions, and bureaucratic structures (Edward III). The four variables causing the policy or program not being implemented can be explained as follows:

- 1) Communication. The first requirement for effective policy implementation is communication, those who carry out decisions must know what they have to do. Policy decisions and orders must be forwarded to the appropriate personnel before these decisions and orders can be followed (Edward III in Winarno, 2016).
- 2) Resources. Resources are an important factor in implementing the policy. Implementation will not run effectively in its implementation if the carrying capacity of resources is weak or lacking. Important resources include:
 - a) Staff, staff are an important resource in policy implementation. The number of staff does not always have a positive effect on policy implementation but rather on the quality of resources, skills and motivation of employees.
 - b) Information, sources of information in policy implementation consists of two forms. First, information about how to implement a policy. Implementers need to know what to do and how they should do it. Thus, policy implementers must be given instructions for implementing the policy. The second form of information is data on the compliance of other personnel with government regulations. Implementers must know whether other people involved in implementing the policy obey the law or not.
 - c) Authority. Another important source of policy implementation is authority. This authority will vary from program to program and take many different forms, such as the right to issue letters and issue orders to other officials.
 - d) Facilities, as a support capacity in implementing policies, which include the availability of buildings, equipment, and supplies.
- 3) Disposition. Disposition emphasizes the characteristics that are close to policy implementers. The most important characters possessed by implementors are honesty, commitment and democracy. Implementers who have a high commitment and are honest will always survive among the obstacles encountered in the policy. Honesty directs implementers to stay in the direction of the program outlined in the program/policy guideline. His commitment and honesty made him even more enthusiastic in implementing the program stages consistently. A democratic attitude will increase the good impression of implementers and policies in front of target group members.
- 4) Bureaucratic Structure, the bureaucracy is one of the most frequent bodies even as a whole to implement policies. According to Edward (in Winarno, 2016) there are two important characteristics of the bureaucratic structure. First, Standard Operating Procedure (SOP). One of the most basic structural aspects of an organization is the SOP work procedures. By using SOPs, implementers can take advantage of the available time. In addition, SOPs also uniform the actions of officials in complex and widespread organizations, which in turn can lead to great flexibility (people can be moved easily from one place to another) and great similarity in

the application of regulations. regulations. Second, fragmentation of the second nature of the bureaucratic structure that influences policy implementation. Responsibility for a policy is often scattered among several organizations, often there is also a radical decentralization of power in order to achieve policy objectives.

A number of regulations that are the basis for both central and regional governments in handling the Covid-19 pandemic include:

- 1) Government Regulation in Lieu of Law of the Republic of Indonesia (Perppu) Number 1 of 2020 concerning State financial policies and financial system stability for the handling of the Covid-19 pandemic and/or in the context of facing threats that endanger national denominations and/or financial system stability.
- 2) Government Regulation of the Republic of Indonesia Number 21 of 2020 concerning large-scale social restrictions in the context of accelerating the handling of Covid-19.
- 3) Presidential Decree No. 9/2020 concerning amendments to Presidential Decree No. 7/2020 concerning the task force to accelerate the handling of Covid-19.
- 4) Presidential Decree No. 11/2020 concerning the determination of the Covid-19 public health emergency.
- 5) Presidential Instruction Number 4 of 2020 concerning refocusing of activities, budget reallocation, and procurement of goods and services in order to accelerate the handling of Covid-19.
- 6) Regulation of the Minister of Home Affairs Number 20 of 2020 concerning the acceleration of the handling of Covid-19 within the Regional Government.
- 7) Regulation of the Minister of Finance of the Republic of Indonesia Number 19/PMK.07/2020 concerning the distribution and use of general allocation funds and regional incentive funds for the 2020 fiscal year in the context of overcoming Covid-19.
- 8) Regulation of the Minister of Finance of the Republic of Indonesia Number 23/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the Corona Virus Outbreak.
- 9) Regulation of the Minister of Health of the Republic of Indonesia Number 9 of 2020 concerning guidelines for restrictions in order to accelerate the handling of Covid-19.
- 10) Decree of the Minister of Finance of the Republic of Indonesia Number 6/KM.7/2020 concerning the distribution of special allocation funds for physical health in the context of prevention and/or handling of Covid-19.
- 11) Instruction of the Minister of Home Affairs of the Republic of Indonesia Number 1 of 2020 concerning the prevention of the spread and acceleration of handling Covid-19 within local governments.
- 12) Circular of the Government Goods/Services Procurement Policy Institute (LKPP) Number 3 of 2020 regarding an explanation of the implementation of goods/services in the context of handling Covid-19.
- 13) Circular of the Government Goods/Services Procurement Policy Institute (LKPP) Number 5 of 2020 concerning procedures for carrying out qualification/clarification and negotiation on the selection of providers during the Covid-19 outbreak.
- 14) Circular of the Financial and Development Supervisory Agency (BPKP) Number SE-6/KD2/2020 concerning review procedures by government internal control officials on the procurement of goods/services in order to accelerate the handling of Covid-19.
- 15) Circular of the Minister of Home Affairs Number 440/2622/SJ concerning the Establishment of a Regional Covid-19 Handling Acceleration Task Force.
- 16) Circular of the Ministry of Finance of the Republic of Indonesia Number S-247/MK.07/2020 concerning the termination of the physical Special Allocation Fund

(DAK) procurement process for the 2020 fiscal year (apart from the health and education sectors).

- 17) Circular of the Ministry of Home Affairs of the Republic of Indonesia Number 905/2622/SJ concerning the termination of the physical Special Allocation Fund (DAK) procurement process for the 2020 fiscal year (apart from the health and education sectors).
- 18) Corruption Eradication Commission Circular Letter No.8 of 2020 concerning the Use of the Budget for the Implementation of the Procurement of Goods/Services in the Context of Accelerating the Handling of Corona Virus Disease 2019 (Covid-19) Related to the Prevention of Corruption Crime.
- 19) Besides the related regulations that have been issued by the Government in dealing with Covid-19, there are several references to laws and regulations related to disaster management as follows:
 - a. Law Number 24 of 2007 concerning Disaster Management.
 - b. Republic of Indonesia Government Regulation Number 22 of 2008 concerning disaster relief funding and management.
 - c. Perka LKPP number 13 of 2018 concerning Procurement of Goods/Services in Emergency Handling.

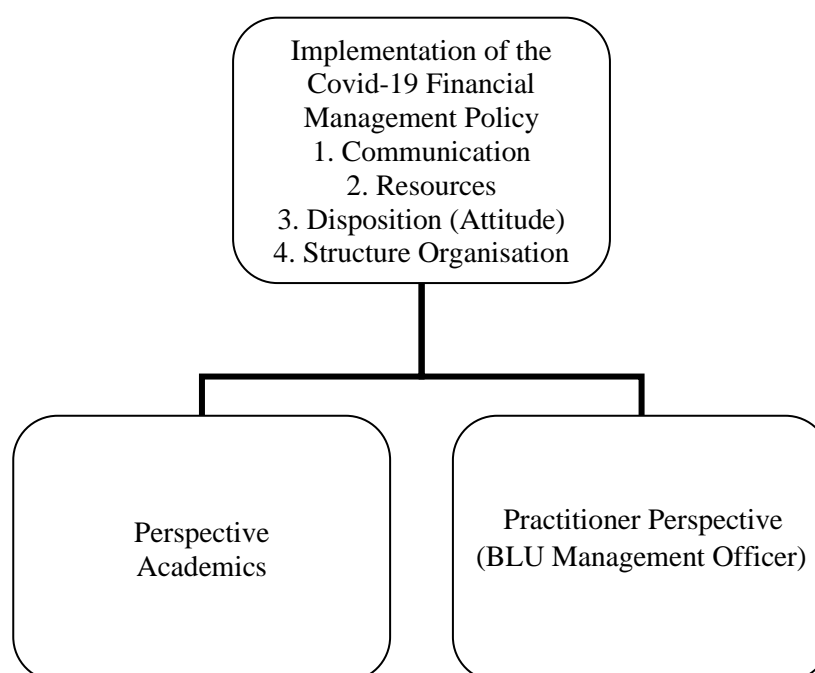


Figure 3. Framework of thinking

3. Research Methods

This study used a qualitative design with a case study approach. According to (Sugiyono, 2015), the qualitative research method is a research method used to examine the condition of a natural object, (as opposed to an experiment) where the researcher is a key instrument. The data collection technique is done by triangulation (combined). Data analysis is inductive, and the results of qualitative research emphasize meaning rather than generalization. This research uses a qualitative design with a case study approach.

Based on the Covid-19 policy problems at Undana, researchers focused on research on the implementation of the Covid-19 policy at Undana. Especially in the implementation of

financial management policies, evaluation of the implementation of financial management and the factors that influence the implementation of the Covid-19 policy in the form of:

- a. Policy implementation, with the observed phenomena are:
 - 1) Financial Management Policy Implementation Process, including:
 - a) Preparation of Activity Plans.
 - b) Completion of Covid-19 activities
 - c) Accountability for Covid-19 Activities
 - 2) Achievement of Policy Objectives, including:
 - a) Undana administration in implementing the tridarma of higher education.
 - b) the ability of the fund manager in planning, implementing and controlling policies in a participatory manner according to their potential.
 - c) the self-help participation of the community and education personnel
- b. Communication, the observed phenomena are:
 - 1) The intensity of the Covid-19 policy socialization.
 - 2) Clarity of Covid-19 policy communication from the implementers.
 - 3) Consistency of Covid-19 policy orders.
- c. Resources, the observed phenomena are:
 - 1) Capability of human resources for implementing Covid-19 policies.
 - 2) Provision of facilities that support the Covid-19 policy.
- d. Attitudes, as for the observed phenomena are:
 - 1) Implementers' perceptions of the Covid-19 policy.
 - 2) Response of the Covid-19 policy implementer.
 - 3) Actions to implement Covid-19 policies.
- e. The bureaucratic structure, the observed phenomena are:
 - 1) Establishment of an Organizational Structure, which is related to the work grouping of each Covid-19 Policy implementer
 - 2) Division of tasks.
 - 3) Coordination of the implementers of the Covid-19 Policy.
- f. Environment, the observed phenomena are:
 - 1) Environmental capacity, namely the ability of the Undana community and community to support the Covid-19 policy.
 - 2) The stability of the role of academics and practitioners at Undana in supporting the Covid-19 policy.
 - 3) Environmental complexity, namely the large number of interventions from institutions outside the Covid-19 implementing organization that influence policy.
- g. The measure and purpose of Wisdom, with the observed phenomena being:
 - 1) Program conformity with predetermined policies.
 - 2) Accuracy of targeting in accordance with the determined policy.

Informants are taken using Snowball sampling, where the researcher starts the information from the base informant's information who can provide clues about the existence of other individuals or groups who can provide more complete information. These other individuals or groups are called key informants or key informants. Considerations The informants who were interviewed in this study were 10 (ten) informants consisting of 5 financial management officers, 1 SPI element, 4 Academic elements. This research is a descriptive study, with more descriptive characteristics from the results of interviews and documentation studies. The data that has been obtained will be analyzed qualitatively and described in descriptive form.

1. Analysis steps

- a. Data Collection (Data Collection), is an integral part of data analysis activities. Data collection activities in this study were to use interviews and documentation studies.
- b. Data Reduction is defined as the process of selecting, focusing on simplifying and transforming raw data arising from written records in the field. Reduction is carried out since data collection begins by making a summary, coding, searching for themes, creating clusters, writing memos and so on with the intention of setting aside irrelevant data/information.
- c. Display Data, is a description of a set of structured information that provides the possibility of drawing conclusions and taking action. The presentation of qualitative data is presented in the form of narrative text. The presentation can also be in the form of matrices, diagrams, tables and charts.
- d. Verification and Confirmation of Conclusions (Conclusion Drawing and Verification), is the final activity of data analysis. Drawing conclusions in the form of interpretation activities, namely finding the meaning of the data that has been presented. Between data display and drawing conclusions there are data analysis activities that exist. In this sense qualitative data analysis is a continuous, iterative and continuous effort. The problem of data reduction, data presentation and drawing conclusions/verification becomes an illustration of success sequentially as a series of related analysis activities. Furthermore, the data that has been analyzed, explained and interpreted in the form of words to describe the facts in the field, meaning or to answer research questions which are then taken the essence.

2. Method of Analysis

To strengthen the results of research on the root causes of problems that occur in financial management, this study uses analysis methods:

- a. Brainstroming, also known as the method of brainstorming or brainstorming. According to Sutikno, (2007) the Brainstorming Method is a form of discussion in order to gather ideas, opinions, information, knowledge, experiences, from all participants.
- b. Fishbone Diagram (fishbone diagram), according to the WBI Evaluation Group, (2007) Fishbone Diagram is a cause-and-effect diagram that can be the cause of the birth of a need (problem). To check the validity of the data, researchers used the Triangulation technique. Triangulation is a technique of data validity by comparing the results of interviews with the object of research. This data triangulation research model directs researchers to collect data using a variety of different data sources. It can be said that a data will be valid if it is obtained from different data sources. Therefore, data triangulation is often referred to as source triangulation.

4. Results and Discussion

1. Implementation of Covid-19 policies related to financial management

Implementation of policies, with the observed phenomena are: The process of implementing financial management policies, at the University of Nusa Cendana which includes rearranging activity plans due to unexpected spending, completing Covid-19 activities and Accountability for Covid-19 activities in principle, they have passed these three stages however there are still no standardized regulations and standards for accountability mechanisms. And accordingly (PP22/2008 concerning Funding and Management of Disaster Assistance (article 34) states that the accountability of disaster emergency response funds is "treated specifically", meaning that even though the evidence of liability does not comply with the provisions it can be treated as a legal accountability

document, for that to ensure that it is not there is an overlap in the provision of funds, misuse of funds, activities that do not match priorities and uncoordinated procurement, it is necessary to formulate related financial management policies: The amount of honorarium related to seminars/meetings/socialization/dissemination/workshop/workshop/ symposium/workshop/Focus Group Discussion/training/academic/other similar activities attended by participants via teleconference/videoconference is the same as the amount of honorarium through face to face directly as stated in PMK Number 78/MK.02/2019 concerning Standard Input Costs for Fiscal Year 2020 with the following provisions:

- a. Fulfills the terms and conditions stipulated in PMK Number 78/MK.02/2019 concerning Standard Input Costs for Fiscal Year 2020.
 - b. There is an assignment letter from the authorized official
 - c. The honorarium can be in the form of resource/discussant honorarium/moderator honorarium/speaker honorarium/discussant/expert/practitioner/professional honorarium/lecturer honorarium/lecturer honorarium/lecturer honorarium in academic and student activities/other honorarium related to the implementation of activities through teleconference/video conference facilities
 - d. Paid through remuneration for educators and education personnel at the University of Nusa Cendana and can be paid in cash/transfer to resource persons/discussants from outside Undana.
2. In terms of the Achievement of Policy Goals, at the University of Nusa Cendana which includes: Undana administration in implementing the tridarma of higher education, the ability of undana management officials in planning, implementing and controlling policies in a participatory manner according to their potential, self-help participation of the community and community members. tendik has run well and is supported by the rector's regulation, circular and the chancellor's appeal to work together from home by following health protocols.
- But from the technical side of the implementation, the procurement of teleconference/videoconference application licenses is still borne by individual lecturers so that there needs to be a payment mechanism for teleconference/videoconference application licenses in which the amount of value to be paid is in accordance with real evidence and still pays attention to aspects of efficiency, effectiveness, and appropriateness/fairness.
3. In terms of communication, namely regarding: The intensity of the Covid-19 policy socialization, Clarity of Covid-19 policy communication from the implementers., Consistency of Covid-19 policy orders. It has been communicated through social media and the internet such as Slack, Whats App, Facebook, Undana.ac.id Official Site
- The existence of communication via online media causes data pulses to swell, especially having to work from home so that it is necessary. Communication costs in the form of telephone pulses and/or internet data packages can be given to educators/education staff/students/participants, which are needed to support office operations and/or implementation of duties and functions. For educators/education personnel, the amount of communication costs takes into account the office cost index, while for students/participants, the amount of data package fees takes into account the aspects of efficiency, effectiveness, and appropriateness/fairness.
4. In terms of resources, the observed phenomena are: the ability of human resources to implement the Covid-19 policy, Provision of facilities that support the Covid-19 policy. Educators/education personnel assigned to work in the office during the implementation of WFH, in the event that they do not use official vehicles, can be given local transport fees

(in cities/districts) with the amount stipulated in PMK Number 78/MK.02/2019 concerning Standards Input Costs for Fiscal Year 2020 A Covid 19 Handling Task Force has been formed and facilities that support the Covid policy have been provided, such as Hand Washing Places, Soap, Disinfectants, Fumigation, Masks, Gloves and others.

5. In terms of attitudes, the phenomena observed at the University of Nusa Cendana are: Perception of the implementers of the Covid-19 policy., Response of implementing the Covid-19 policy, Actions of implementing the Covid-19 policy. The perception of the implementation of the phenomenon that occurred in Undana related to Covid-19 was that academics and students began to switch from face-to-face lectures to online lectures even though there were many obstacles related to networks and technological stuttering and other unusualities that made Civitas and education staf experience decreased endurance so that it needed to be given a supplement in which the unit cost of immune-boosting food can be given to educators/education staff assigned to work in the office.
6. In terms of bureaucratic structure, the phenomena observed at Nusa Cendana University are: Formation of Organizational Structure, which is related to the work grouping of each Covid-19 policy implementer, division of tasks, coordination of the implementers of the Covid-19 policy. Well done. That includes costs/expenditures incurred while educators/education personnel carry out WFH and costs for operations at the University of Nusa Cendana during the Covid-19 emergency period are borne by the DIPA of Nusa Cendana University by considering the availability of budgets for each Faculty/work unit through a revised submission mechanism. budget first to the Planning Department.
7. In terms of the environment, the phenomena observed at the University of Nusa Cendana are: Environmental capacity, namely the ability of the Undana community and community in supporting the Covid-19 policy, the stability of the role of academics and practitioners at Undana in supporting the Covid-19 policy, Environmental complexity, namely a lot of interference from institutions outside the Covid-19 implementing organization that influenced policy. It's been going well
8. In terms of the size and purpose of wisdom, the observed phenomena are at the University of Nusa Cendana: The conformity of the program with the policies that have been determined and the accuracy of the targets in accordance with the determined policies.

This provision applies during the Covid-19 emergency period and all costs/expenditures during the WFH and Covid-19 emergency periods in order to maintain good governance, accountability, efficiency and effectiveness.

5. Conclusions and Suggestions

The implementation of the Covid-19 policy related to financial management from an academic perspective has not gone well because there are no standard rules and socialization to academics about the implementation of financial management during the Covid-19 period. On the other hand, from the practitioner's perspective at the University of Nusa Cendana, it has been running, but there are certain points that still need to be considered, such as unexpected expenditures that are not yet available in the budget in the current DPA, relocation and cash management when unexpected expenditures are insufficient. In addition, there was no financial management policy during the Covid-19 period and there was no evaluation of the Covid-19 policy related to financial management at the University of Nusa Cendana which had not been implemented properly because there was no system that supported working from home and there was no risk map that described risks and how. countermeasures so that they can be directly monitored and evaluated.

In a few years, the Covid-19 pandemic would affect the economy and finances. Therefore, it is necessary to carry out adequate anticipation followed by making appropriate decisions, especially for the fund to be able to minimize by doing:

1. Recompiling the expenditure priority scale by analyzing the expenditure budgeted at the beginning of the period. Refocusing on the expenditure budget is also needed because of the decline in the revenue budget assumption.
2. Reallocation of spending. Reallocation is primarily but not limited to efforts to allocate capital expenditure budgets to operational expenditures. This is important because the main priority is now towards overcoming Covid-19 and its various dominating effects. This activity can be done by reducing/temporarily stopping infrastructure development activities, as well as other investment activities being reallocated for spending on Covid-19 countermeasures. Undana can also make cuts in certain expenditures, for example expenses for official travel, meeting spending, technical guidance, counseling, and the like to be transferred to the handling of Covid-19.
3. Utilization of the excess budget balance (SAL) and funds managed by the BLU.
4. Alignment of the implementation of the legal umbrella and intensive communication with various parties. Alignment of the implementation of the legal umbrella is needed so that urgent and unusual policies that may later be executed by government officials can run in the right corridor. Intensive communication must also be well built, especially between the executive as the policy implementer with the legislature, audit/supervisory agencies, law enforcers, including to the public.
5. Issued a policy in the form of a chancellor's regulation regulating emergency financial management related to unexpected spending during the Covid-19 pandemic, such as regulations regarding: Amount of honorarium related to activities through teleconference/videoconferencing, license procurement, communication costs, transport costs for those who do not own private vehicles, the cost of enhancing body immunity needed to support the operation of the office and/or the implementation of duties and functions as stated in PMK Number 78/MK.02/2019 concerning Standard Input Costs for Fiscal Year 2020 and SE Number SE-1/AG/2020 concerning Explanation of Work From Home Input Cost Standards by considering the budget availability at each Faculty/work unit through a budget revision submission mechanism first to the Planning Department.
6. Creating a risk management unit, as well as risk management implementation regulations so that it can map risks and how to control these risks, of course supported by the attitude of the executor, resources, communication, organizational structure, environment and implementation standards and organizational goals that can be evaluated through online media.

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