

Evaluasi efektivitas refocusing kegiatan dan realokasi anggaran penanganan COVID-19 : Studi kasus pemerintah Kota Depok =
Evaluation on effectivity of program refocusing and budget reallocating for handling COVID-19: Study case city government of Depok

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Abstrak

Penelitian ini menganalisis efektifitas refocusing kegiatan dan efisiensi realokasi anggaran di Pemerintah Kota Depok dalam upaya penanganan COVID-19 sesuai dengan amanat Instruksi Presiden 4/2020 dan diatur lebih lanjut dalam Keputusan Bersama Kementerian Keuangan dan Kementerian Dalam Negeri No. 119/2813/SJ No.177/KMK.07/2020. Penelitian ini merupakan penelitian studi kasus dengan mengevaluasi dokumen anggaran beserta pelaksanaannya dan wawancara. Oleh karena itu, unit analisis dari penelitian ini yaitu mekanisme refocusing kegiatan dan realokasi anggaran, APBD setelah refocusing kegiatan dan realokasi anggaran, dan Kegiatan Penanganan COVID-19 Pemerintah Kota Depok. Hasil penelitian menunjukkan Pemerintah Kota Depok sudah efektif dan efisien dalam pelaksanaan refocusing kegiatan dan realokasi anggaran. Hal ini dilihat dari telah sesuai mekanisme dan rasionalisasi anggaran yang dihasilkan Pemerintah Depok dengan Keputusan Bersama tersebut. Kemudian untuk kegiatan penanganan COVID-19 secara umum berhasil dilaksanakan dan memiliki penyerapan anggaran yang tinggi. Untuk menekan laju pertumbuhan COVID-19 di Kota Depok, disarankan agar Pemerintah Kota Depok memperkuat strategi yang ada dengan melibatkan berbagai pihak baik internal maupun eksternal.

.....This study analyzes the effectiveness of refocusing activities and the efficiency of budget reallocation in the Depok City Government is an effort to deal with COVID-19 in accordance with the mandate of Presidential Instruction 4/2020 and is further regulated in the Joint Decree of the Ministry of Finance and Ministry of Home Affairs No. 119/2813/SJ No.177/KMK.07/2020. This research is a case study research by evaluating budget documents and their implementation and interviews. The unit of analysis for this research is the mechanism of activity refocusing and budget reallocation, APBD after activity refocusing and budget reallocation, and the Depok City Government COVID-19 handling activities. The results showed that the City Government of Depok was effective and efficient in the implementation of refocusing activities and budget reallocation. This can be seen from the suitability of the mechanism and budget rationalization produced by the Depok Government with the Joint Decree. Then for the handling of COVID-19 activities in general were successfully implemented and had high budget absorption. To reduce the growth rate of COVID-19 in Depok City, it is suggested that the Depok City Government strengthen its existing strategy by involving various parties, both internal and external.