**HANDLING COVID-19 THROUGH ACCELERATING THE LOCAL GOVERNMENT BUDGET**

(Policy Implementation Study About Acceleration Local government budget)

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**ABSTRACT**

*Covid-19 causes health, economic and social problems throughout the world, including Indonesia and Malang City, in particular, therefore regional financial policies are needed as an effort to overcome them. This study aims to analyze and describe the acceleration of Malang City Budget adjustment in 2020 in the framework of handling Covid-19, as well as the driving and inhibiting factors, by referring to the theory of public policy implementation and the concept of regional finance. This research uses a descriptive qualitative approach. Data from observations, interviews, and documentation were analyzed through the condensation stage, presentation, and drawing conclusions or verification. The results showed that the first and second APBD (Regional Budget) adjustments were made before central government instructions. The third stage of adjustment is a continuation of the previous two stages. The first stage adjustment results in IDR. 2,150,000,000, -. The second stage generates IDR. 83,900,000.00, which is reallocated for social assistance in the amount of IDR.26,244,000,000, - the provision of health equipment and facilities for IDR. 26,900,000, and a reserve fund of IDR.30,756,000,000. The third phase of APBD adjustments resulted in IDR.210,720,000,000. This figure also shows the Malang City APBD deficit. Policies have been implemented successfully and quickly according to the provisions because the implementers, namely TAPD* *(Local Government Budget Team), have adequate understanding, attitude, and speed in coordinating and managing budgets. The availability of a budget that is not prepared by the community to face the new standard era is challenging in adjusting the APBD.*

*Recommended that the Malang City Government form a special team to conduct studies and design concrete productive programs and encourage Malang City Budget in the pandemic and post-pandemic era to reduce dependency, as well as prepare human Resources.*

**KEYWORDS: Implementation, Acceleration, Adjustment, APBD, Covid-19**

**1. Introduction**

Corona Virus Disease 2019 or Covid-19 has hurt various sectors around the world, including causing health and economic crises, which are also being felt in all regions in Indonesia. The Ministry of Finance issued a policy in the form of a Joint Decree on the Acceleration of APBD Adjustments for the Fiscal Year 2020 in the Context of Handling Covid-19 and Public Security.

Purchasing Power and the National Economy, which in principle asks the Regional Government to rationalize revenue. , reallocating the expenditure budget, and refocusing the APBD to overcome the crisis by concentrating on health spending, providing social assistance and economic recovery. This policy must be implemented by all local governments in Indonesia, including the Malang City Government.

The Malang City Regional Government Budget Team, which has full responsibility for running the financial mechanism, may experience difficulties and challenges in accelerating the budget adjustment instructed in the policy, considering that the government must implement a new financial mechanism within a short period, namely within two weeks, to overcome the extraordinary conditions when the budget has been trimmed and used up before, when the availability of the budget is not that big, while the spread of Covid-19 is quite fast and widespread in the city of Malang. The situation is getting worse due to the increasingly limited economic activity of the city of Malang and the application of large-scale social restrictions in Malang City, which hurts the economy. Meanwhile, at the same time, the government must also prepare several budgets to anticipate unexpected needs in the future, because the economic and health crisis conditions due to Covid-19 cannot be predicted when it will end.

**Literature Review**

Public Policy, There are many definitions of public policy according to experts, including According to Parker, "public policy is a particular area or area of government actions as the subject of a comparative and critical study, which includes, among other things, the various actions and principles that exist and carefully analyze the possibility of a cause and effect relationship in a context. certain thinking disciplines such as economics, science, and politics. " (Wahab, 2011: 46).

  As for the definition of public policy, according to Sadhana, who argues that: "Public policy is a product of the interaction between policy actors who directly or indirectly influence or are influenced by public policy. The interaction among the many policy actors is in understanding the problematic situation in society and in formulating appropriate public actions to address public problems. " (Sadhana, 2012: 58).

The meaning of public policy that the author considers unique is like the opinion of Edwards and Sharkansky, that: The meaning of public policy that the author considers unique is the opinion of Edwards and Sharkansky, that "public policy is what the government says and does or does not do. .. it is the goals or objectives of the programs, the implementation of intentions and regulations "(Wahab, 2011: 46).

From the definitions above, it can be said that public policy is an act or legal product that is carried out or produced by the government to overcome various problems faced by the public or society. The goals and objectives are planned to be achieved through the implementation of various programs stated in the regulations. "

In the context of this research, the right product or policy in question is the Joint Decree of the Minister of Home Affairs Number 119/2813 /SJ and the Minister of Finance Number 117/KMK.07/2020 concerning the Acceleration of Adjusting the Regional Budget for Fiscal Year 2020 in the Context of Handling Covid-19. and Safeguarding Public Purchasing Power and the National Economy.

Public Policy Implementation, Van Meter, and Van Horn in Kridawati Sadhana (2012: 174) define public policy's implementation as: "actions taken by public organizations that are directed to achieve the goals set in previous decisions. These actions include efforts to convert decisions into operational actions within a certain period as well as to continue efforts to achieve the major and minor changes created by policy decisions ".

Another definition of public policy implementation is conveyed by Tachjan that: Public policy implementation is a process of administrative activities carried out after the policy is stipulated/approved. This activity lies between policy formulation and policy evaluation. Policy implementation contains top-down logic, which means reducing/interpreting alternatives that are still abstract or macro into concrete or micro alternatives. Meanwhile, policy formulation contains bottom-up logic, in the sense that this process begins with mapping public needs or accommodating environmental demands, followed by searching for and selecting alternative solutions, which are then proposed to be determined. " (Tachjan, 2006: 25).

Van Meter and Van Horn (1975), as quoted by Leo Agustino (2008: 139), argue that: "The definition of public policy implementation is the actions taken by individuals or officials or government and private groups who directed at achieving the goals outlined in the policy decision. "

In principle, the implementation of public policy is an effort in the form of actions by government organizations in implementing provisions to achieve state goals. In the context of this research, the Malang City Government as the implementer must be able to make adjustments to the APBD carefully and quickly to overcome Covid-19 according to applicable policies.

The factors that influence the implementation of public policies, The theory put forward by George Edwards III in Sadhana (2012), states: "ImplementationImplementation can be started from abstract conditions and a question about whether the requirements for successful policy implementation. According to Edwards III, there are four variables in public policy, namely Communications, Resources, attitudes, and bureaucratic structures. The four factors above must be implemented simultaneously because one another has a close relationship. The aim is to increase understanding of policy implementation. Simplification of meaning by breaking down (derived) through the implementation explanation into the principal components.

Policy implementation is a dynamic process that includes the interaction of many factors. Sub-categories of basic factors are presented so that the effect on implementation can be seen. George Edward III in emphasizing that the main problem of public administration is lack of attention to implementation. He said, without effective implementation, the decision of policymakers will not be carried out successfully. Edward suggests paying attention to four main issues for effective policy implementation, namely communication, resources, disposition or attitudes, and bureaucratic structures. "

Furthermore, George Edwards III in Sadhana (2012), also said that: "CommunicationCommunication is related to how policies are communicated to the organization and/or the public, the availability of resources to implement policies, attitudes, and responses of the parties involved, and how the organizational structure of implementing policies. Resources about the availability of supporting resources, especially human resources. This is related to the ability of public policy implementers to carry out policies effectively. Disposition regarding the willingness of the implementers to carry out the public policy, capability alone is not sufficient, without the willingness and commitment to implement the policy. The bureaucratic structure relates to the suitability of the bureaucratic organization that organizes public policy implementation. The challenge is how to prevent bureaucratic fragmentation because this structure makes the implementation process far from effective. "

Regional Budget/Financial Management, Government Regulation Number 58 of 2019 concerning Regional Financial Management states that Regional Finance is all the rights and obligations of the region in the context of administering regional government that can be valued in money including all forms of assets related to the rights and obligations of the region. So it can be concluded that regional finance is all the rights and obligations of regional governments in the form of money (rupiah) used to finance regional government administration activities. Regional Finance must be processed by the Regional Government in the framework of regional autonomy to increase the efficiency and effectiveness of regional financial resource management and improve welfare and services to the community. Regional financial management is all activities that include planning, implementation, administration, reporting, accountability, and supervision of regional finances. Law Number 33 the Year 2004 establishes explicitly a clear basis for structuring the management and accountability of regional finances.

The APBD itself is an instrument that will ensure discipline in the decision-making process related to regional income and expenditure policies (Yani, 2002:350). Amendments to the APBD with developments and changes in circumstances are discussed jointly between DPRD (People's Representative Council) and local governments in the framework of preparing estimated changes to the APBD for the relevant fiscal year.

In Permendagri No.13 of 2006, it is stated that if during the current year it is necessary to make improvements or adjustments to budget allocations, changes to the APBD are still possible, especially if there is a development that is not following the assumptions of the General Budget Policy, a situation occurs that causes a budget shift to be made. Between organizational units, between activities, and between types of expenditures, some circumstances cause the budget balance over the previous year to be used in the current fiscal year, an emergency, and extraordinary circumstances. The emergency as referred to at least fulfills the following criteria: It is not a regular activity of regional government activities and cannot be predicted; Not expected to happen repeatedly; Is outside the control and influence of the local government; and has a significant impact on the budget for recovery caused by emergencies.

**2. Research Methods**

This study uses a qualitative research approach, which is the approach used in this research to study and reveal research problems in-depth, detail, and accurately. "Qualitative research is a descriptive research and tends to use analysis with an inductive approach. In qualitative research, researchers have the freedom to determine the steps in the research process (not tied to the original plan) "(Jamaluddin, 2015: 47-48).

This study seeks to explain the mechanism or procedure for accelerating budget adjustment in Malang City in order to deal with COVID, help the community and maintain economic stability according to the instructions of the Ministry of Home Affairs and Ministry of Finance's SKB (joint decree), based on facts or problems that appear to be studied in-depth, interpreted and analyzed. Qualitatively to conclude, that will be disclosed or described in a clear and detailed manner.

There are several methods or data collection techniques, such as interviews, observation, and documentation. The writer used the three techniques in this study (Hamidi, 2004, p. 71). The informants in this study are officials who have an essential role and are responsible as TAPD specifically for accelerating the adjustment of the Malang City APBD in handling Covid-19, including the Head of Planning, Control, and Evaluation of BAPPEDA (Regional planning agencies) and BKAD (Budget and Treasury Division).

Data were analyzed using several steps according to the theory of Miles, Huberman, and Saldana (2014), namely analyzing data in the following steps: data collection, data condensation, presenting data (display data), and drawing conclusions. Or verification (conclusion drawing and verification). Data condensation refers to selecting, focusing, simplifying, abstracting, and transforming data (transforming).

**3. Results and Discussion**

Based on the description of the research results above, in this section, the results of the research will be analyzed and described following the formulation and research objectives, namely as follows: Implementation of the Policy for the Acceleration of Adjustment of the Malang City Regional Budget in 2020 in the context of handling Covid-19. Understanding the difference between APBD changes and adjustments, the Malang City Government is very enthusiastic in making the 2020 Malang City APBD adjustments responsively. In principle, APBD adjustment is a financial mechanism that is different from financial mechanisms in general because it is done by considering extraordinary or emergency circumstances. However, at the same time, this situation is quite helped because the adjustment process must be done immediately, so it does not have to be discussed with the DPR. APBD adjustments are only discussed internally and stipulated by the Malang Mayor's Regulation regarding the 2020 Malang City APBD Amendments. Such a process will be more effective and efficient in terms of procedures and speed.

Understanding the content of the policy, policy implementation can run optimally and succeed if the implementers understand correctly what is being instructed or what is the purpose of the policy. SKB, as the basis for the policy to be implemented, must be adequately understood. The policy contains the following main points: Adjusting/changing revenue targets; Rationalize/shift personnel expenditure, as well as goods/services and capital at least 50%, The result of the difference in the budget is allocated to spending in the health sector, social assistance, and handling the economic sector, Reallocating budgets and previous activities on social assistance activities as well as saving and efficiency of meeting activities by utilizing technology, Accelerating APBD adjustments within two weeks, depending on the time the policy was enacted.

Forming an Implementing Team, the Mayor of Malang, through the Regional Secretary, forms the TAPD (Regional Government Budget Team), which consists of the leadership elements of each OPD (Regional Apparatus Organization). This can facilitate communication and coordination in supporting the successful implementation of policies due to factors of human resource capacity, control of problems, and access to budget management.

Paying attention to the Posture of the Malang City APBD in 2020, the 2020 APBD before undergoing adjustment is the real budget posture of Malang City. The APBD is designed based on various studies on strategic issues and evaluation of the Malang City Government's achievements, as stated in the RKPD (Regional budget plans.

Based on the RKPD (Regional budget plans) of Malang City in 2020. The two documents are mutually agreed upon by the government, the Mayor, and the legislature, in this case, the Malang City DPRD. The KUA-PPAS (General Budget Policy - Temporary Budget Priorities) note that has been agreed upon becomes the basis for preparing the Work Plan and Budget for Regional Work Units, from now on abbreviated as SKPD (Regional Units). The SKPD within the Malang City Government will be verified by the TAPD to become then the 2020 Malang City Regional Budget designed by PPKAD after being discussed and approved by the Mayor of Malang and the DPRD of Malang City.

The 2020 Malang City Regional Revenue Budget is targeted at IDR.2,289,322,092,017,- originating from Regional Original Revenue or PAD of IDR.731,100,229,507,-, the balance fund of IDR.1,220,050,117,000,- and other legal income of IDR. 334,171,745,510,-. The 2020 Malang City Expenditure Budget is targeted at IDR. 2,734,109,724,013 for indirect spending and IDR. 1,655,119,863,763, - for direct shopping. Meanwhile, regional financing receipts amounted to IDR. 486,625,295,873, - and regional financing expenses of IDR. 39,837,663,877, -.

This data illustrates the regional financial position of Malang City in 2020 before the APBD changes or APBD adjustments in 2020. Adjustment of the 2020 Malang City APBD in the first phase in the context of handling Covid-19

The first phase budget adjustment was carried out at the end of February 2020 by the TAPD by observing, assessing, predicting and considering the situation and anticipating the handling of COVID-19 based on the criteria and requirements for APBD adjustments in emergencies and extraordinary circumstances regulated in PP number 12 of 2019 concerning Regional Financial Management. The difference in the budget resulting from APBD adjustments is IDR. 2,150,000,000, - the dominant source of which comes from emergency funds from the Health Service and the Malang City Regional Disaster Management Agency.

This first stage of APBD adjustment is regulated in Malang Mayor Regulation Number 18 of 2020. It concerns Amendments to Malang Mayor Regulation Number 58 of 2019 concerning the Elaboration of the 2020 Budget. Procurement of a SICO (Corona Brush) disinfectant booth, and disinfectant materials to prevent the spread of COVID-19 in Malang City.

Adjustment of the second phase of the 2020 Malang City APBD in the context of handling Covid-19. The Mayor, through the Regional Secretary, who is also the chairman of the TAPD, invited all team members to discuss again with the agenda of cutting the expenditure budget from several spending items in each business or service to be allocated for COVID handling activities. The results of the second phase APBD adjustment set aside a budget of IDR. 83,900,000.00, -. This second phase APBD adjustment is regulated in Malang Mayor Regulation Number 8 of 2020 concerning the Second Amendment to Malang Mayor Regulation Number 58 of 2019 concerning the Elaboration of APBD for Fiscal Year 2020. The total difference between the results of the first and second phase budget adjustments will be totaled and included in the Expenditure post. Unexpected or from now on referred to as BTT.

This means that the total budget for dealing with COVID-19 up to the second phase of APBD adjustment has reached IDR. 86,050,000,000, -. In accounting, this budget difference is recorded in the BTT post. The expenditure budget is allocated for spending for the next three months, starting from April to July 2020. The budget is reallocated to several expenditure needs, including for social assistance to 29,000 households with a budget of IDR 26,244,000,000, provision of equipment. and health infrastructure for IDR. 26,900,000, and a reserve fund of IDR. 30,756,000,000,-. Meanwhile, the budget is IDR. 2,150,000,000,- has been used after the adjustment of the first phase APBD.

Adjustment of the third stage of the 2020 Malang City APBD in the context of handling Covid-19. The Regional Government of Malang City received an SKB from the Ministry of Home Affairs and the Ministry of Finance regarding the acceleration of APBD adjustments in the context of handling COVID-19 on April 9, 2020. Based on this SKB, the Regional Secretary responsively formed and wrote to all parties who are members of TAPD to make budget shifts. The process of shifting the budget from the OPD level is carried out responsively by the provisions of the deadline for the APBD adjustment report, namely within two weeks from the date the SKB is received, which is no later than 23 April 2020. Suppose the Regional Government of Malang City is late reporting the results of APBD adjustments. In that case, the central government will postpone the DAU and DBH transfer budget. However, with hard work that is fast and accurate, the Malang City Government will not be subject to sanctions for postponing the transfer of DAU and DBH, when 27 regions in East Java are subject to these sanctions. However, the APBD adjustment report will be different from the implementation-implementation of spending in the field later.

The results of the third stage APBD adjustment produced at the same time reflect that the Malang City APBD has a budget deficit of up to IDR. 210,720,000,000, - which is intended for handling COVID-19. The budget includes the reserve fund until the end of the year. This means that the APBD can respond to efforts to handle COVID-19 by preparing adequate reserve funds until the end of 2020 despite experiencing a budget deficit in 2020 and experiencing obstacles to regional development.

Factors that encourage and hinder the 2020 Malang City Regional Budget Adjustment Acceleration process in the context of handling Covid-19. Factors that encourage communication, the implementers, in this case, the TAPD, can be said to be very maximal in understanding the policy objectives based on the SKB that must be implemented, this is evident from the speed and accuracy of adjusting the APBD so that it is on time and in the right amount in the adjusted documents according to the policy provisions of the government. Center. This can ensure the adjustment of the 2020 Malang City APBD in dealing with the pandemic will take place quickly.

Resources, the implementers who are members of the TAPD, can be said to have the adequate capacity so that they are accommodating in responding and executing policies quickly and accurately. Even before the existence of this policy, the Regional Government had initiated two local budget adjustments with the same direction and goal: to anticipate and deal with the spread of COVID-19. This also shows that the availability of facilities and the speed of updating information is very maximal. Information can be processed properly so that it becomes material in making decisions to initiate APBD adjustments independently without waiting for instructions from the central government. The availability and strength of these resources support the rapid adjustment of the 2020 Malang City APBD in dealing with the health and economic crises that occur.

Disposition or attitude, TAPD has high loyalty; this is seen from the speed of implementing the policy. This also shows a sense of responsibility for the tasks assigned by the central government to serve the community. Loyalty, responsibility, and willingness to carry out a mission for the community are the driving forces for implementing good policy.

Bureaucratic Structure, Determining TAPD members from the party or OPD leadership elements is a very appropriate step because they are PPKAD who directly handle budgets in their respective organizations so that accountability to the Mayor through the Regional Secretary can take place quickly without complicating lengthy procedures. Three meetings a week show that coordination between bureaucratic organizations is perfect and orderly. This much support the acceleration of the adjustment of the Malang City APBD in 2020.

The inhibiting factor, minimum budget; Although Malang City is one of the regions that have a relatively good economic growth, namely 5.69% compared to the national economic growth in 2019 which only reached 5.02% (BPS; 2019), and with relatively high regional income, namely in other regions. in Indonesia, but related to overcoming COVID-19, of course, the budget is IDR. 210,720,000,000,- can be said to be still minimal, while the situation has not shown any improvement. That is why the difference between APBD adjustments and the implementation of spending policies will not be appropriate due to the minimal budget availability.

The Socio-Cultural Situation of the Community, the current health and economic crisis, requires public support in terms of discipline to prevent health by implementing health protocol policies. However, the proof is that until mid-July 2020 the number of exposed patients has reached 859 people, meaning that the community has not been severe enough to help the government deal with this outbreak. As in other areas, the people of Malang City are not ready to face a new era or the new standard era. This becomes a challenge and complicates the calculation and adjustment of the Malang City APBD.

**4.Conclusion**

Based on the results of research and discussion of research results, it can be concluded as follows: Implementation of the Policy to Accelerate the Adjustment of the Malang City Regional Revenue and Expenditure Budget in 2020 in the context of handling Covid-19

The Regional Government of Malang City has successfully implemented the policy of the Acceleration of Adjustment of the Regional Budget for Fiscal Year 2020 in the Context of Handling Covid-19 and Securing the Purchasing Power of the Community and the National Economy because it is numerically precise and timely by the provisions of the policy.

The local government of Malang City formed a TAPD to accelerate the adjustment of the APBD. This team consists of OPD leaders who are ensured to understand the concept of regional finance, the aims and objectives of the policies to be implemented, and differences in the concept of APBD adjustments and APBD changes to be able to implement policies quickly and precisely.

TAPD has initiated and made adjustments to the APBD twice before issuing the policy. The result of the first phase APBD adjustment is IDR.2,150,000,000,- intended for operational spending, Personal Protective Equipment (PPE), procurement of medical equipment, procurement of SICO (Corona Brush) disinfectant booths, and disinfectant materials.

The second phase of APBD adjustment was carried out in March 2020, with the result of the APBD adjustment amounting to IDR. 83,900,000.00, including the difference in the first stage adjustment budget, namely IDR. 2,150,000,000, -, the rest is reallocated for social assistance to 29,000 households with a budget of IDR. 26,244,000,000, provision of health equipment and infrastructure of IDR. 26,900,000, and a reserve fund of IDR. 30,756,000,000, -.

In the third stage, APBD adjustment is by the SKB, which in its implementation, is a continuation of the first and second adjustments, with an adjustment result of IDR. 210,720,000,000,-. This figure simultaneously shows the existence of a budget deficit and obstruction of regional development in Malang City.

Factors that encourage and hinder the process of the 2020 Malang City Regional Budget Adjustment Acceleration in the context of handling Covid-19

The driving factor, the implementers, in this case, TAPD, can be said to be very maximal in understanding the policy objectives based on the SKB that must be implemented, have the adequate capacity so that it is beneficial in responding and executing policies quickly and accurately. Even before the existence of this policy, the Regional Government had initiated two local budget adjustments with the same direction and goal: to anticipate and deal with the spread of COVID-19. TAPD has high loyalty. This can be seen from the speed of implementing the policy. Determining TAPD members from the parties or elements of the OPD leadership is a very appropriate step because they are PPKAD who directly handle budgets in their respective organizations so that accountability to the Mayor through the Regional Secretary can take place quickly without complicating lengthy procedures. Inhibiting factors

Lack of budget, although Malang City is one of the regions that have relatively good economic growth, but related to the prevention of COVID-19, of course, the budget is IDR.210,720,000,000,- can be said to be still minimal, while the situation has not shown any improvement. That is why the difference between APBD adjustments and the implementation of spending policies will not be appropriate due to the minimal budget availability.

The current health and economic crisis require public support in terms of discipline to prevent health by implementing health protocol policies. However, the evidence is that until mid-July 2020 the number of exposed patients has reached 859 people, meaning that the community has not been so serious about helping the government in dealing with this outbreak. The people of Malang City are not ready to face a new era or the new standard era. This becomes a challenge and complicates the calculation and adjustment of the Malang City APBD.

**5.Suggestion**

Based on the description of the results of the research and analysis above, several things can be suggested to the Regional Government of Malang City, as follows: Based on the results of the research it can be seen that the TAPD of Malang City is a reliable team and can work appropriately, this formation is needed to manage regional finances in the future. During a pandemic or other emergency that may be faced by Malang City. Therefore, this team must remain until the situation is entirely safe.

The Regional Government of Malang City needs to form a special team tasked with designing concrete and productive extraordinary policies to deal with the pandemic and post-pandemic periods. This allows the best solution based on in-depth and holistic studies to recover the health, economic, and social crisis in Malang City. The community is the most critical component in recovering crises and preparing for future opportunities. Therefore, the emotional persuasive socialization aspect is essential for the government to take seriously, namely disseminating information about COVID and economic opportunities during the pandemic and post-pandemic times. Either through mass media, places of worship, campuses, or other associations that make it possible directly or virtually. This is very necessary because maximum human resources allow various sectors to grow optimally.

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