Long-Term Impact of The Covid Pandemic on the State Budget Through the Review of The Economic Recovery Program in Indonesia

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Abstract
The health, social, economic and monetary sectors have all been affected by the COVID-19 pandemic. To reduce this impact, the government has implemented a plan that prioritizes public safety and security. Developed in times of crisis, the Covid-19 Economic Recovery and Management Plan is very important (extraordinary policy). We must not hand over responsibility, supervision, and good governance in the name of program implementation during the pandemic. The quality of the plan can only be maintained if the objectives and results are not forgotten during implementation. The author conducted a qualitative analysis of relevant primary and secondary data to analyze the PEN policy based on the results of the monitoring and evaluation of the PEN program. The study found that regulations, achievements, data, technical coordination and implementation, monitoring and evaluation, and information technology became challenges for the PEN program. All these barriers are interconnected. Government regulation, statistics, and coordination are all areas where government has made progress. The author argues that the economy can benefit from coordinated efforts between government and community organizations to provide social services, as well as implementing a green economy project model using SWF. Furthermore, the target community method provides another option for gathering more information about people in need of social services. improve ongoing judgment and judgment by making better use of data as it becomes available in real time. Content must be available to businesses, especially SMEs, to advance information technology. At the same time, the quality of financial relationships between federal and local governments, which is a matter of coordination, is currently being revised as part of the regulatory framework.
**Keywords**: Covid-19, review, PEN

INTRODUCTION

The Covid-19 pandemic has impacted various fields of society and the economy, increasing pressure on the economy from both the supply and demand sides. The Indonesian government, like most other countries, has responded quickly with its own set of policies. Government Regulation Number 1 of 2020 in Lieu of Law (Perppu) issued by the Indonesian government; Then a law was made with Law 2 of 2020 concerning the Stipulation of Government Regulation in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability in Handling the Covid-19 Pandemic and/or Facing Threats That Endanger the National Economy. and/or Financial System Stability. Indonesia's domestic economy is also reported to have shrunk by 2.07%. Meanwhile, unemployment has increased significantly from 5.23% in 2019 to 7.07% in 2020. According to the health sector, there will be 743,198 cases and 22,138 deaths with a positive Covid-19 background by the end of 2020.

The Bloomberg Resilience Score based on Bloomberg monitoring data puts Indonesia in 42nd position on March 25, 2021; This is an increase of 6 percentage points from the country's ranking in November 2020. Indonesia's economic revival can be predicted accurately, and the fatality rate is a vulnerability in the fight against the Covid-19 pandemic which will gradually decline in 2020.

Covid Resilience Ranking
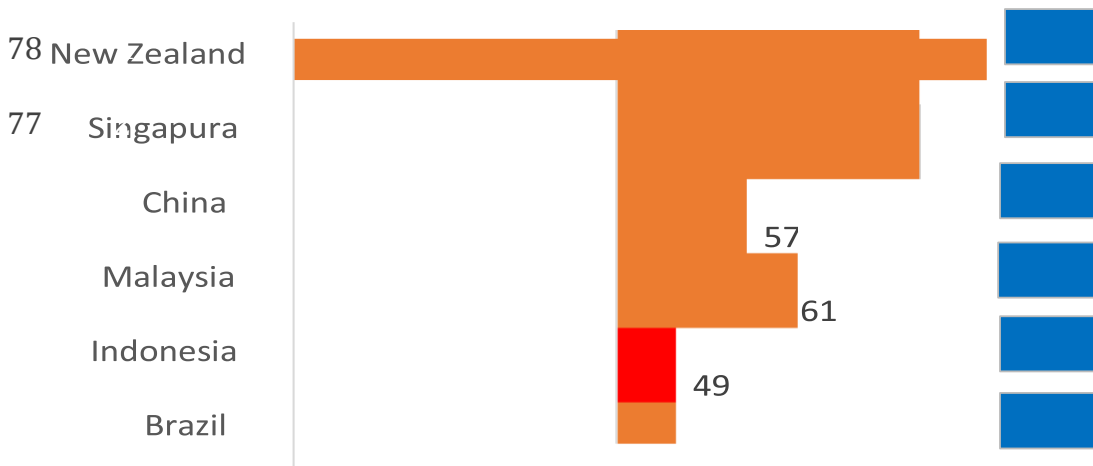
Picture 1. Covid resilience ranking
Sumber: Bloomberg

In the context of volatility, uncertainty, complexity, and uncertainty (VUCA) the draft policy for handling Covid-19 is a significant concern and note for policy makers. It is critical to preserve and, where possible, enhance the effectiveness of certain policy arrangements that have proven effective in the past. Simultaneously, effective continuation of inefficient programs, or even their cancellation, is required. The more points of view that are represented in public policy making, the better the policy will be. Thus, we believe that a review of the existing PEN program warrants further investigation into this highly relevant topic. In view of the foregoing, the objectives of this study are to: Reviewing and recapitulating the performance of the health industry and the nation's economic revival. Recommendations for improved management and reporting of the health sector, with the aim of facilitating the nation's economic recovery in the future.

RESEARCH METHODOLOGY
A descriptive approach was used to compile the findings of this study. The purpose of descriptive research is to provide a detailed, correct, and accurate description of some features, features, or components (Bambang Sunggono, 2016). The findings of this study will be used to determine the next step (decision). This study is prescriptive, as it seeks to identify the optimal conditions in which the Ministry of Finance can play a major role in ensuring that the National Economic Recovery Plan is implemented efficiently and effectively. The results of this study will clarify the challenges that have emerged during the launch of the PEN program so far, as well as the steps that have been taken to address them. Primary data from broadcast material sources and/or official press releases from the Ministry of Finance/other interested parties are required for this research. Secondary data, on the other hand, are things like books, journals, dictionaries, daily newspapers, magazines, etc., which are related to primary data and can be used to study and interpret them.

RESULTS OF RESEARCH AND DISCUSSION
The purpose of this section is to provide an overview of the implementation of PEN, identify and take inventory of various challenges and obstacles in the administration and reporting of PEN, as well as provide suggestions for improving the management and reporting of PEN in the future.

Evaluation of PEN 2020 Realization

The Ministry of Finance goes through several stages in the implementation of PEN, among others: (1) Providing reasons for the adjustment of the APBN and PEN plans that can be upheld in court. The program regulations were codified in "PP 23 of 2020" as the implementation of Perppu 1 of 2020, which was subsequently promulgated into Law no. 2 of 2020. Due to the increase in the deficit from 5.07% of GDP to 6.34% of GDP, Presidential Regulation 54 of 2020 was changed to Presidential Regulation No. 72 of 2020 in order to provide funding for the National Education Program which requires funds of Rp. 695.2 trillion. (2) Communication and bargaining with the DPR RI. The needs and budget policies of the PEN program are discussed and coordinated with the Indonesian House of Representatives, Committee 11, and the Budget Agency in the context of preparing the 2020 Revised State Budget as stated in Presidential Regulation 72 of 2020. (3) Assisting the police in their investigations. Inspectors General from several government departments have worked with the local police to oversee the launch of PEN (ie BPK and KPK). The KPK Research and Development Agency has also formed 5 (five) working groups to manage the growth and development of PEN. (4) To oversee matters, a team dedicated to Pokja Monitoring is formed. It consists of people who are recruited to oversee PEN, report any problems they see, oversee any initiatives intended to debottleneck the process, and assess their overall effectiveness.

The government has taken a number of policies through the National Economic Recovery Plan (PEN), including widening the APBN deficit to 6.34 percent of GDP in order to provide relaxation for the state budget, as well as measures to expand the stimulus, strengthening plans to make it simpler and more efficient, and so on. wider implementation through fostering relations with various elements of the state, such as: (1) the Financial System Stability Committee (KSSK) to ensure the security of the economy as a whole and the financial system, (2) Bank Indonesia, regarding the plan for the allocation of responsibilities, (3) Accountability and good governance can be maintained by having a supervisory agency, (4) the House of Representatives (DPR) in collaboration with the executive to make laws, and (5) the public to provide suggestions for improving and tracking the implementation of the APBN and PEN programs. The Ministry of Finance (Kemenkeu), the Coordinating Ministry for Economic Affairs (Kemenko Ekonomi), the Coordinating Ministry for Maritime Affairs and Investment, the Financial Services Authority (OJK), Bank Indonesia (BI), and the Deposit Insurance Corporation (Institution). IDIC) makes decisions regarding the PEN program, with the principles: (1) Maximizing human happiness and adherence to the ideals of social justice, (2) Helping companies suffering from the symptoms of the Covina 19 virus, (3) Following the principles of the precautionary policy ensure good governance that is open, prompt, fair, and accountable, (4) There is no potential for moral damage.

The features of the PEN Absorber program that have been confirmed by the Ministry of Finance include: (1) The existing PEN program is easy, fast, and effective. There is sufficient data and a ready-to-use delivery system to make absorption a viable option for existing PEN programs such as PKH and Sembako Cards. Moreover, the implementation is more stringent, the budgeting process is relatively fast, and the rules do not change drastically. (2) The newly developed PEN system is easy to use and learn, but works best with reliable information. There is reliable information to support the new strategy (name and address), the necessary delivery systems are in place, the number of regulatory modifications can be managed, and budgeting procedures can be completed quickly. (3) This is problematic for the newly planned PEN program because absorption takes a long time and may not be successful, and there is no appropriate data or delivery system. Therefore, a relatively complicated budgeting procedure is needed, such as the addition and adjustment of regulations in advance because they may

conflict with various other existing regulations, and the correct data has not been supported, nor has the delivery infrastructure been built.**.**

PEN Program Evaluation

The scenario for handling Covid-19 and PEN was successfully implemented, with a total increase of Rp. 579.8 T or 83.4% of the total ceiling. In addition, in 2021 the deficit can be controlled at SILPA of 6.09% of GDP or Rp. 234.7 which consists of banking assistance of Rp. 66.75 T and health and other PEN of Rp. 50.9 T. In general, the following describes how the PEN program is executed**:**

1. Health

Incentives for health workers and spending on Covid-19 therapy interventions amounting to Rp. 63.51 T (temporary realization), minus Rp. 47.07 T is planned for the 2021 immunization campaign (sarpras, claims and vaccines). By early 2021, the government hopes to have launched a vaccination campaign. Getting a vaccine needs to be a high-stakes competition, and resources need to be set aside to ensure its safety. As this is only a temporary solution, the remaining funds realized will be used to obtain vaccinations from the end of 2020 for clinical studies and use in 2021. The rapidly increasing vaccination rate in Indonesia in 2021 will be affected by this. As of 9 April 2021, Indonesia had 14.07 million doses of vaccination, placing it eighth in the list compiled by https://ourworldindata.org.

2. Social protection

The KPM target between DTKS, affected workers, participants, and students was reached Rp 220.39 T, with the aim of slowing the rate of poverty and inequality. Based on the findings of the PEN social security cluster implementation survey, we know the following truths: (1) Social security coverage is expanding and becoming more targeted (Indonesia's high-frequency monitoring of the Impact of Covid-19 Rounds 3 & 4, World Bank), with low-income communities 40 % received at least one help (as evidenced by almost all RTs in the group). While there are still issues with incorrect exceptions and inclusion handling, there is a marked improvement in the database. When compared to May of the same year, the percentage of households receiving welfare rose from 55% to 73% in November of that year.

Furthermore, the distribution of various forms of assistance, including the Pre-Employment Card program, Cash Assistance, and Salary Subsidy Assistance, as well as Bank Accounts and Mobile Phones (Monitoring of PKH, Basic Food Cards, and BST by the Non-BPN Secretariat), as evidenced by the presence of additional accounts in the distribution of Cards Pre-employment, cash assistance, and wage subsidy assistance (honorary workers or teachers). More than 85% of respondents stated that they had received capacity training and benefits that were useful for basic needs (96% of participants) through the Pre-Employment Card Program. Postpaid customers will have their electricity bill revoked from their account periodically if they meet the eligibility requirements (Survey of Electricity Billing Assistance Program Stimulus, TNP2K). Prepaid clients, however, have been shown to be highly likely to qualify for the utility bill waiver program (94% of prepaid customers surveyed said they were). The majority of respondents (85%) believe that Internet Quota Assistance can minimize financial burdens and assist distance learning (83%) (National Survey of Public Perceptions of Internet Quota Assistance, Indonesian Traffic Survey).

3. Sector K/L and Local Government

Tourism support, labor-intensive ministries/agencies, rehabilitation of DID, physical DAK, and the food industry are part of the Rp66.59 trillion target that will be used to assist local governments and ministries/agencies in the ongoing economic recovery process.

4. MSME Support

Reached Rp112.44 T; intended to assist micro, small and medium enterprises (MSMEs) with capital and cash flow during recovery and early stages of operations. This MSME assistance does not display the Rp3.87 T Silpa tag which is commercially friendly. Overall, the following can be concluded from the survey data of several educational institutions: (1) Most of the respondents were able to maintain operations (no decrease in turnover and profit) and, according to the PEN Funding Assessment Survey, 29% of respondents and 26% of companies saw an increase in profits thanks to PEN help. Most of the aid will be used to purchase raw materials (30%), capital goods (28%) and consumer goods (13%). Meanwhile, a quantitative survey of respondents from the Ministry of Cooperatives and SMEs and TNP2K to 1,261 micro-enterprises and 93 other sources shows that most respondents (69%) know that the program and socialization are going well. If the beneficiary does not have enough cash to last for at least 10 days, then BPUM is an appropriate cash buffer. The raw material utilization rate at BPUM is 88.5%, the production equipment utilization rate is 23.4%, and the consumption rate is 22.8%. While 211 people surveyed from BKF, DJPB, and ITB in 27 districts/cities in West Java, they all agreed that the BPUM plan could increase working capital and household spending. Although adverse selection still exists in BPUM (with a margin of error of 12%), non-operational activities have an equally high utilization rate of money, namely 42%.

5. corporate financing,

Realization of Rp60.73 T announced in December 2020 to help companies and guarantee working capital loans through SOEs, and PMN for 6 SOEs and 2 institutions (LPEI and LPI/INA), and in PEN, will be achieved.

6. business incentives,

The provisional realization of Rp56.12 T is intended to provide tax incentives to ensure business continuity and consumer purchasing power (PPh 21 DTP). Taxpayers who are still running a business after the realization of the National Income Tax of Rp. 64.49 T are entitled to financial incentives. Taxpayers in all industries, from retailers to manufacturers to builders, have taken advantage of the 2020 tax breaks, according to a report by the Directorate General of Taxes. In addition, the results of the study show that the advantage of the Article 21 PPh DTP incentive is that the beneficiaries have a lower level of employment than non-beneficiaries. Similarly, Article 25 income tax returns, VAT refunds, imports, and local sales and purchases for beneficiaries are also less than non-beneficiaries..

Identification of PEN program problems

Problems in the PEN industry can be determined by looking at things such as regulations, finance, data, stakeholder collaboration, and technical implementation. Use of technology in evaluation and monitoring. Take a good look at the problem at hand, and will see what the topic of the question suggests:

1. Regulation and Budget

The social assistance division in the village, or its equivalent in terms of the Village Fund and the village BLT, is responsible for dealing with regulatory issues. Some examples of these problems include the absence of a Perkada that requires details of village financial allocations in each village and the absence of official authorization for billing from the RKUD to the RKD. Plh currently serves as Regent. In addition to serving as Regent/Mayor, he also serves as Plt. Regional Secretary. Village Regulations (Perdes) regarding Changes in the Village Revenue and

Expenditure Budget (APBDes) and/or APBDes have not yet been applied in several cities, because (1) There has been no action on APBDes from villages, (2) Funds that have been allocated 8% of the total budget for Covid-19, but the village still does not know what activities are expected from the budget, (3) Revised APBDes with a new emphasis on the role of regional funds in dealing with Covid-19, (4) Due to differences of opinion in the Village Deliberation (Musdes), the APBDes decision Perdes postponed.

The absence of a Village Head Regulation (Perkades) for BLT Village Assistance Recipient Households is another consequence of the village data problem (KPM), because (1) Villages are waiting for DTKS recovery and synchronization, (2) KPM encourages the use of village BLT due to the lack of provincial social assistance and districts/cities as well as limited village funds, and (3) the number of KPM recipients of BLT increased because the poor preferred BLT in rural areas over central social assistance.

Another factor slowing the launch of the grant program is the process of the Regional Head Regulation (Perkades) for the preparation of the APBD and the revision of the DIPA to make room for additional incentives for the Health Incentive Budget. In addition, this problem weakens the ability of government agencies to cooperate.

2. Data

In social security programs, the data problem is broader. The surrogate mean test approach is computational and aims to maintain a constant level of consumption, and its identification as a major difficulty in social security lies in the use of DTKS. In other words, even if a crisis occurs and the disposable income of those who can afford it changes (decreases), this will not be considered a criterion for inclusion. In addition, the DTKS data does not change, so there are only annual shifts and no monthly or daily fluctuations. The PKH plan still has a few displaced: "PKH Beneficiary Families (KPM)" who do not receive a staple food coupon, and the PKH category that receives assistance of up to IDR 300,000, based on the type of expenditure they receive. . In addition, the basic food assistance program has not met the target of 20 million KPM because there are still inaccurate data on basic food recipients. The recipient data in Jabodetabek Jamsostek is incorrect and it is difficult to change the recipient data. For the same reason, the standard does not include BST recipients and partial addresses, and this data constraint exists even in non-Jabodetabek social assistance institutions: data changes, inaccurate data, KPM death, relocation, and receiving other assistance. Low accuracy, outdated sectoral data, unintegrated data, limited data ownership, limited access to population documents for the poor/vulnerable groups, and poor emergency communication and coordination are just some of the problems in the PEN social assistance program that have been identified so far. by the BLT Village Fund. Inadequate social education goals.

3. Technical Coordination and Implementation

There are problems with technical coordination and implementation in almost every industry. Technical coordination in the health sector is not yet strong at the Satker level, especially between RSUD, Puskesmas, Labkesda, and local government health offices. Some initiatives, such as PKH in the social protection sector, suffer from lack of coordination and technical constraints. The results of the April 2020 DJPB poll show that PKH recipients are still confused about the transition from quarterly to monthly PKH allocations. The lack of socialization from the Ministry of Social Affairs, especially the social service and assistant staff, regarding modification of distribution and increasing the index of PKH assistance is seen by the community as the main reason they do not receive PKH assistance. Due to geographical and telecommunication limitations, the basic food assistance program which includes the

distribution of basic necessities is limited to only 27 districts in Papua and 8 districts in West Papua. As a result, these districts need unique mechanisms to distribute staple foodstuffs, such as Distributor postal cash and basic food cards. There is no socialization of "Prosperous Families (KKS)". Due to personnel changes at the Ministry of Finance, the Jabodetabek Social Assistance Agency has not been able to deliver the Jabodetabek Sembako Social Assistance SPM Package on time. Many communities who are entitled to assistance do not receive BST, leading to public protests outside Jabodetabek, which causes sub-district and village officials to refuse or delay the provision of social assistance. Not all landmasses of the world have been precisely located, especially in the 3T region (front, outermost and underdeveloped). The quality of education and training is constrained by obstacles, and the efficacy of education and training institutions is doubtful regarding the pre-employment card.

The PEN social assistance program in the Village Fund Direct Cash Assistance (BLT) program is still constrained by poor accuracy, inadequate data updating and sectoral data integration, data ownership, and limited access to population archives, although recent improvements have been made. BLT to social assistance centers, weak communication and coordination of emergency response, weak social education for the poor, and suboptimal social assistance recipients all contributed to an increase in the number of KPM recipients in BLT villages, making these communities financially unstable. However, the cap on MSMEs etc is a bad idea under BPUM (including a 12% error), and 42% of the budget goes to things other than business.

4. Monitoring and Evaluation and Implementation Reporting

The Ministry of Finance implements the PEN system in a large number of control units, such as DJPB or DJPK, making monitoring and evaluation difficult. While the PEN program has a broad reach in terms of target population and geographic reach, the ratio of HR to C&G (Consulting & Guidance) is less than optimal. Due to the large and dispersed size of the Satker organization, K/L does not have a comprehensive picture of the bottom-up implementation of the PEN program from all the Satkers under it.

Considering the number of K/L and/or Satkers that need to be reviewed, the time allotted by the PEN budget to do this is deemed insufficient. On the technical side, some PEN reports are still done by hand; this involves collecting and analyzing PEN data, looking for similar outputs, and finally combining the results into a single report for submission to the PEN working group.

5. Information Technology

The implementation of national financial management during the pandemic is very dependent on information technology. However, the test results show that there are still points where there is no network to connect to the internet. Data from BPS shows that Papua and Maluku, which cover about 10% of Indonesia's total land area, still have problems with the availability of internet networks. What's more, the PEN program is constantly on the move, making the role of maps as the backbone of the application more difficult to understand and implement. This is because the total budget allocation limit is divided between the categories of DIPA, non-DIPA, and not yet DIPA. If DGT does not have access to this mapping and information, DGT does not know what to do about ceilings without DIPA. Communication portals related to Covid-19 were also identified as containing barriers. However, there are still some key details that have not been released to the public.

Sustainability Strategy/Program Improvement

After identifying these problems, the author consulted a number of sources to offer the following suggestions on how to categorize topics:

1. Regulation and Budget

A high degree of flexibility is required in the technical regulations of national finance, in accordance with the World Bank's guidelines on the technical process of implementing national finances in the face of Covid-19 (Smithers et al., 2020). In summary, the following are the Covid-19 business processes for the administration of state finances, namely (1) Carrying out directives in accordance with emergency guidelines, (2) Processing payments in order of urgency through a tiered response system, (3) Consolidating money may become easier with review cash flow management, and (4) In the event of a payment dispute, electronic records may be accepted as proof of payment.

The full details can be read in the Regulation of the Minister of Finance Number 43/PMK.05/2020 concerning the Mechanism of Budget Implementation on the Burden of the State Revenue and Expenditure Budget in Handling the 2019 Corona Virus Disease Pandemic. In addition, the Government and the Democratic Republic have provided adequate fiscal flexibility, as stated in Article 28 of Law 9 of 2020 concerning the 2021 State Budget: (1) In the event that the estimated realization of state revenues does not match the target and/or there is an estimated expenditure for which the budget is not yet available and/or the expenditure exceeds the ceiling set forth in the APBN for Fiscal Year 2021, the Government may:

a. use of SAL funds;
b. cash loan withdrawals;
c. additional issuance of SBN;
d. utilization of BLU cash balances; and/or
e. adjustment of State Expenditures."

In the elucidation of the article, it is also stated "What is meant by adjustment of State Expenditure is prioritizing the use of the budget for certain activities (refocusing), budget reallocation, cutting the State Expenditure budget, and/or shifting the budget between programs in 1 (one) Budget Section". In light of the Covid19 pandemic and the recent economic recovery, this arrangement gives the government the flexibility it needs to make budgetary measures quickly and appropriately. In order to assist the reaction to the Covid-19 pandemic and the national economic recovery, the government has implemented a restructuring and savings program as of this writing. Here are some things you can do to become a better budget maker:

1) Social assistance integration

The amount of social assistance in Indonesia varies widely, and even then before taking into account funds that do not come from the state. The 2018 World Giving Index data formulated by Gallup World Poll, an honest research firm, found that Indonesia topped the 2018 World Giving Index in terms of charitable giving. However, apart from the APBN and the APBN, Indonesia is still having trouble consolidating its budget for social security. One area where the APBN could use some work is to make regulations easier to understand without compromising the authority or mandate of the regulatory agency. This is due to the absence of rules governing comprehensive social assistance and security. Even though the government is responsible for social welfare (Article 24 of Law/No. 11/2009 on Social Welfare), the government can only spend the APBN and social security money.

Consider the insurance system in New Zealand; There, the social security system is divided into three levels: primary welfare assistance, hardship assistance, and additional welfare support (Rudy M. Harahap). In other words, the government has its own unique way of dealing with a faltering economy. The state can use funds either from its own treasury or from other sources to intervene if necessary.

Changing rules, particularly laws, is a slow process but has a significant long-term impact on social welfare. However, the government can distribute zakat in accordance with the poverty map guidelines provided by the government and institutions such as the SMERU Institute, as well as through agreements with non-government partners (including representatives of religious groups, PMI, and other social institutions). Thus, zakat can synergize with various forms of social assistance and a wider range of effectiveness.

2) Green economy-based project funding

Several economists surveyed their peers in April 2020 to gauge sentiment on the Covid-19 fiscal recovery program. Among them are Cameron Hepburn, Brian O'Callaghan, Nicholas Stern, Joseph Stiglitz, and Dimitri Zenghelis. The survey surveyed 231 finance ministers, central bank governors and other economists from 53 countries, including all G20 countries (Hepburn et al. 2020). You can see the results of a survey of 25 policies implemented by the countries surveyed in the graph below.

Average target group survey results were collected using relativity-adjusted scores
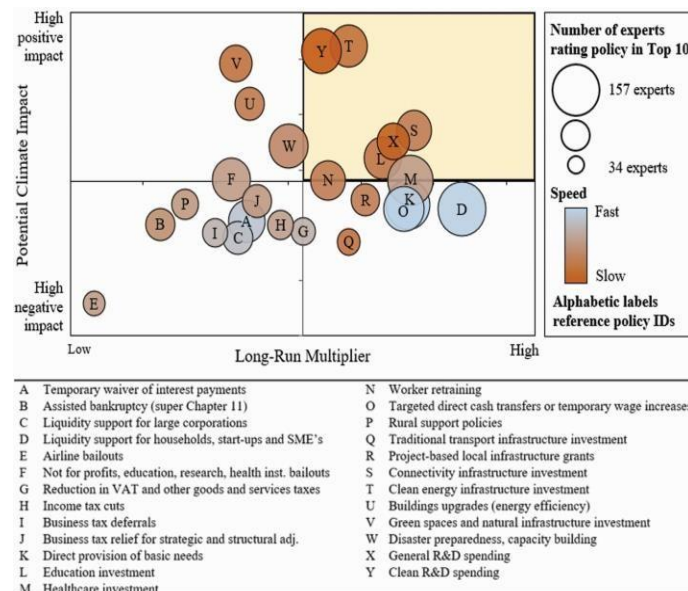
Picture 2. Average target group survey results were collected using relativity-adjusted scores
Source: Cameron Hepburn, Brian O'Callaghan, Nicholas Stern, Joseph Stiglitz, and Dimitri Zenghelis (2020)

Long-term policy trends with significant multiplier effects are shown in the upper right quadrant, while short-term trends are shown in the lower left. Accordingly, the eight spending priorities are as follows: Y (health R&D), T (clean energy infrastructure investment), X (general R&D), S (connectivity infrastructure investment), L (education spending), M (health spending), and N (worker training). This kind of expenditure has a direct impact on the Indonesian Investment Board, as stated in Article 154 of Law Number 11 of 2020 concerning Job Creation. The emphasis of this program is on high impact permanent infrastructure. Green economy policies, as indicated by Y and T, offer innovative approaches to addressing urban problems. The transformation in how we work and what we consume will drive strong synergies, which will help our project progress. In addition, investment in communication infrastructure will accelerate and lower logistics costs. Therefore, optimizing SWF can accelerate economic recovery and extend its useful life.

2. Data

Lack of reliable data is a major constraint for the PEN social protection program. Possible alternative suggestions for improvement offered by the Fiscal Policy Agency (Kcaribu 2020) are: (1) Providing updates on Integrated Social Welfare Data & Community Targeted Approach. DTKS can be improved by including other relevant data or by updating comprehensive data from the Ministry of Social Affairs (DTKS) on a regular basis to provide an overview of the number of people leaving and entering, especially in times of crisis. (2) New social security programs are welcome to take advantage of open registration.

The government can take the following steps to improve the DTKS database (Directorate General of Budget: 2021): (1) Starting April 1, 2021, data islands previously controlled by DTKS, PKH, BPNT, and BST have been combined into one DTKS for completeness. The Ministry of Social Affairs ensures that all data meets the requirements based on information from Dukcapil. (2) Implement improved procedures. The Ministry of Social Affairs has made improvements to the utilization of new DTKS data in all social assistance units, monthly deposits determined by DTKS, verification of the Dukcapil NIK, and reconciliation of allocation results with the new DTKS. (3) Raise standards for participation and responsibility. The Ministry of Social Affairs will start using the Social Assistance Check website (and mobile application) for socialization purposes on 1 June 2021. This will allow for the incorporation of individual suggestions, increased verification through the QA process, possibility for recipients' eligibility to be contested, and open monitoring of the progress of social assistance distribution. to the beneficiaries.

Since April 2021, 14,413,307 items have been effectively fixed thanks to the Ministry of Social Affairs' ongoing efforts to hone the data, confirm and verify the region, and match it with the data from Duke Kapil. As of April 30, 2021, when the new DTKS was established, 100,662,702 records had been added to the dukcapil, making them identical. In addition, the Ministry of Social Affairs provides DTKS access to BPKP through APIP as part of JPS supervision, through the DTKS database, and through universities as quality assurance requested by DTKS, and allows access to the public (RT/RW, Regency/City, city government) and society) as part of transparency.

Combining tax information with NIK and social assistance data is very important to prevent errors. This is to find out whether those who receive the aid are really poor, considering that they receive a living wage from the aid organization. Next, a targeted community strategy can be taken. This method involves allocating a certain amount of aid per community (eg, depending on the poverty level) and allowing existing community institutions to select recipients. Reduced exclusion errors, ability to find newly affected communities, and ability to adapt to local understandings of poverty definitions and levels are all benefits of this program. Empirical research (Alatas et al., 2012) shows that local understanding of poverty and increased community satisfaction results from a more accurate list of beneficiaries. Also, pay attention to the accountability system to prevent future accountability problems.

3. Technical Coordination and Implementation

The central government is playing an important role in the pandemic by helping to coordinate and strengthen financial planning and capacity. One of the functions of the central government is to disseminate information about policies to the public (OECD 2020). The evidence can be found in countries that have successfully provided and managed reliable data. Public confidence is supported by efforts to increase openness, and the ultimate goal of the policy is to improve the status quo and increase national resilience. KCPPEN is a rapid response organization with components representing federal and state cooperation. This cooperation

can be realized in the form of an agreement signed by the Minister of Home Affairs and the Minister of Finance regarding the handling of Covid-19 and the protection of people's purchasing power and the national economy. Local governments that do not contribute to Covid-19 are threatened with severe consequences under this clause.

This epidemic era has become a bridge to a more advanced Indonesian economy in the future. There are still many obstacles that must be faced by Indonesia, even though the Law on Job Creation (Hidayat, M. Firman 2019) has been passed, including (1) Several institutions share several responsibilities, (2) In particular, regionally, public administration and cooperation are still lacking, and (3) Federal and state government policies conflict. Therefore, the federal government seeks to forge better relations with state and regional governments. The new financial governance for the bond between the central and local governments is one of the objectives of the amendments to the Law on Central and Regional Financial Relations included in the 2021 Prolegnas. The main objective of this reform is to reduce budget disparities and encourage the economy.

4. Monitoring and Evaluation

During the Covid-19 epidemic, it will be critical to implement reliable monitoring and assessment plans despite severe constraints on available resources. Those responsible for monitoring and evaluating should always prioritize long-term effects, such as capital recovery and liquidity stability of financial institutions, over mere procedural matters. Therefore, technical implementers at lower levels need clear directions on areas that need further efforts. In this situation, working together is very important. Of course, a reliable data management system is needed to make this happen (Pancorbo, Rozumek, and Seal 2020). Due to the size of Indonesia, state monitoring and evaluation efforts must involve APIP K/L and PPPK from all over the country.

Administrative problems can be kept to a minimum if the Ministry of Finance takes the necessary innovative steps to ensure that all relevant Ministries/Agencies, local governments, and other implementers have access to up-to-date and easy-to-use provisions for implementing the PEN program administration and procedure. really effective in this regard. Very good execution. Except using K/L or government-issued assessment data. Focusing on implementation quality is facilitated by using publicly available information to describe key indicators such as "(1) Tracking GDP growth in real time OECD, COVID-19, (2) Community Mobility Reports, Google, (3) Data on government fund deposits from Bank Indonesia, (4) Wholesale Price Index (IHPB) from Bank Indonesia, (5) Performance of sectoral economic growth per region from BPS, (6) Other data, such as car sales, housing production, and cement sales."

5. Information Technology

The Government of Indonesia has made great strides in the last decade in establishing a fiscal management system based on information and communication technology. During a pandemic, this is useful for making plans, implementing them, and reporting finances. The K/L and Sakti RKA applications are used for DIPA procedures, SPAN is used for implementation and reporting procedures, and the State Revenue Module (MPN) is used for acceptance procedures. Another factor that helps PEN spread across the most island countries in the world is the relatively uniform socialization of human resources in that country.

Limited access to a fast internet connection is a problem in Indonesia, slowing the development of IT applications. According to the EIU Internet Inclusive Index, Indonesia is ranked 57th in the world (EIU). This is an obstacle in the application of the digital method, even though it is one of the effective solutions to ward off Covid-19 (Una, G., H. v et al: 2020).

Regarding transparency, the government has prepared a special website for information on Covid-19 and PEN which can be accessed at https://covid19.go.id/. Some of the challenges in correctly identifying the above problems are more due to the budget system, but the limitations of the internet certainly don't help. Connected to the portal are K/L and local governments, who will have questions about Covid-19 policies. However, it still needs to be improved, especially related to the inclusion of non-fiscal aid data (Wendling et al. 2020). Just like Australia and France, they have offered an open overview of the programme, required requirements and credit financing on data portals related to Covid-19. Businesses will have access to direct information that will help them manage credit better, which is good for the long-term health of the company. Since MSMEs are the backbone of the Indonesian economy and account for the majority of jobs in the country, it is very important for the government to prioritize this issue.

CONCLUSION

The government has made significant efforts to contain Covid-19 and the country's economic recovery with extraordinary measures, while still complying with all relevant rules. The launch of the PEN program was successful, in general. After quickly evaluating a number of low-budget absorptions, the focus shifted to more pressing budget issues, such as providing vaccines in the health budget. Regulation and funding, data, field coordination and technology, monitoring and evaluation, and information technology are challenges for the PEN program.

In terms of data, updating social assistance data remains a priority, and regulatory and budgetary limitations can be seen in the pattern of flexibility in regional legislation and concern for fiscal consolidation and budget priorities. Prior to the pandemic, there were difficulties in coordination due to governance issues, especially at the regional level. There are social and operational barriers to monitoring and evaluation as a result of cost cutting. Limited internet availability and bandwidth is another challenge posed by IT. As the authors themselves admit, there are some caveats to this study due to its reliance on secondary sources. The breadth of the PEN project makes it difficult for the author to provide a more in-depth analysis of the problem. However, the quoted sources hold up well today.

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