

**ANALYSIS OF REGIONAL REVENUE AND EXPENDITURE  
BUDGET PERFORMANCE BEFORE AND DURING THE COVID-19  
PANDEMIC IN THE MAGELANG REGENCY GOVERNMENT FOR  
THE 2019-2020 PERIOD**

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*Abstract*

*This study analyzes the Financial Performance of the Magelang Regency Government before the pandemic and during the COVID-19 pandemic by analyzing the level of regional independence, the effectiveness ratio of regional original income, the regional financial efficiency ratio, and the compatibility ratio. In this study, the data used is the Budget Realization Report for the 2019 and 2020 fiscal years. The method used in this research is to use quantitative descriptive which aims to explain information and descriptions of the development of financial performance as reflected in the Magelang Regency APBD before the pandemic and at the time of the pandemic occurs. Based on the research results, Magelang Regency regional financial independence ratio from 2019-2020 is classified as very low. Meanwhile, PAD effectiveness ratio of Magelang Regency from 2019 to 2002 shows good financial performance and is classified as very effective, followed by financial efficiency ratio in 2019 to 2020 shows an efficient performance. Thus, the Magelang district compatibility ratio from 2019 to 2020 has decreased, this is due to the diversion of the allocation of funds for handling COVID-19.*

*Keywords: Regional Revenue and Expenditure Budget, Covid-19, Financial Performance, PAD Effectiveness*

## 1. INTRODUCTION

At the end of 2019, the world was shocked by a virus outbreak that experienced a very high transmission rate and later became known as Covid-19. Corona Viruses Disease 2019 (Covid-19) was announced by the World Health Organization (WHO) as a global pandemic on March 11, 2020 (Cakranegara, 2020). Due to the high level of spread of the virus, the implications of the existence of this virus are very broad. All people around the world experience changes in almost all sectors of life, including people in Indonesia. Many countries have finally taken preventive measures against the spread of COVID-19 by implementing lockdown policies and practicing social distancing. The Indonesian government implements the PSBB policy or Large-Scale Social Restrictions in the hope of reducing the implications that occur in society, such as the economic crisis and the increase in Covid-19 victims (Romadhon, 2022). With this policy, the public is urged by the government to press not to leave the house to prevent the spread of covid-19 (Muliati, 2020).

The ongoing Covid-19 pandemic certainly affects many changes that have an impact in various fields of life, including in the economic field, this field is one of the fields that has significant changes after the health sector (Uwambaye et al., 2020). As a result, there are many obstacles to national economic activities so that the Government of Indonesia takes quick and appropriate action to overcome these problems by making legal rules regarding the handling of COVID-19 (Sugianti & Anwar, 2021), namely Law No. 2 of 2020 concerning Stipulation of Government Regulation in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the 2019 Corona Virus Disease (Covid-19) Pandemic or in Facing Threats That Endanger the National Economy or Financial System Stability Becomes Law -Invite (Agnika & Putra, 2021).

The economic shock due to Covid-19 has had a huge impact on the state budget. Disruption of economic activity has implications for changes in the position of the budget. Law Number\_33 of 2004 explains about autonomy regions where the implementation of decentralization is funded using the budget Regional Revenue and Expenditure (APBD). The impact of the COVID-19 pandemic has resulted in the APBD managed by the regional government not running according to the predetermined plan. President Joko Widodo ordered the central government and regional governments to make budget allocations aimed at dealing with COVID-19, especially in the field of finance health and economy. The Regional Revenue and Expenditure Budget (APBD) underwent a refocusing and reallocation of the budget on activity shopping post. In accordance with Presidential Instruction (Inpres) Number 4 of 2020 concerning Refocussing Activities, Budget Reallocation, and Procurement of Goods and Services in the context of Accelerating Handling of Corona Virus Disease 2019 (Ihsanuddin, 2020).

An indicator of the quality of good regional budget management can be shown by good budget performance, one of the tools that can be used in analyzing the performance of local governments to manage their finances is by using financial ratio analysis to the Regional Revenue and Expenditure Budget (APBD) that has been determined. Financial ratio analysis is one of the analytical tools used to assess the performance of local governments in managing regional finances as stated in the APBD (Halim, 2002). The level of regional independence can be seen by comparing the local revenue with the total income. The higher the income ratio of the original income in a region to the amount of income, the higher the level of independence of a region.

The measurement of financial performance and regional budget was carried out in Magelang Regency due to a significant decrease in the Regional Original Income of Magelang Regency. Head of the Regional Revenue, Management and Assets Agency (BPPKAD), Siti Zumaroh said that in 2020, Magelang Regency's Original Regional Revenue (PAD) decreased due to the COVID-19 outbreak, resulting in an economic contraction. The measurement of regional financial performance is carried out with the hope that it can help the Magelang Regency Government to be more optimal in implementing its programs and activities. Quoted from Magelang News, the Regent of Magelang, Zaenal Arifin explained that the realization of direct spending in Magelang Regency to date has only reached 68.43% of the target level of 75.22% (Saputra, 2020).

Based on this phenomenon, local governments are faced with the challenge of accountability in the public sector. The form of accountability that can be carried out by the government can be through the provision of information related to the level of government

performance during the pandemic. The quality of government performance can affect the condition of the people in it, considering that during the pandemic local governments are faced with several decisions that aim to ensure the survival of the people of their autonomous regions. The purpose of this research is to find out how the performance of the Regional Revenue and Expenditure Budget (APBD) of Magelang Regency before and during the covid-19 pandemic. The performance analysis used is in the form of regional financial ratios to regional financial independence ratios (RKKD), PAD effectiveness ratios, regional financial ratios (REKD), and compatibility ratios at the end of 2019 and 2020.

## **2. LITERATURE REVIEW**

### **2.1. Regional Revenue and Expenditure Budget (APBD)**

Based on the Regional Government Law Number 32 of 2004, the Regional Revenue Budget (APBD) explains the estimated expenditure to fund government agenda activities and regional projects in a particular fiscal year, and explains the alleged revenue and revenue sources which are defined as financial management plans. Based on Law Number 32 of 2004 concerning Regional Governments, the APBD structure is a single unit consisting of expenditure revenues, regional expenditures, and financing (Sartika et al., 2017).

### **2.2. Regional Financial Performance**

Financial performance is the capacity of an area to meet needs by controlling and exploring sources of original income in an area to help the governance structure (Poyoh et al., 2017). As regulated in Article 156 (1) of Law Number 32 of 2004 concerning Regional Government, it is written as follows "Regional finances are all regional rights and obligations that can be valued in money and everything in the form of money and goods that can be used as regional property related to with the exercise of these rights and obligations .

### **2.3. Regional Financial Independence Ratio**

Autonomy fiscal or RKKD (regional financial independence ratio) is the ability of the region to fund the government's agenda sourced from Regional Original Revenue (PAD)(Halim, A & Kusufi, 2012). According to Mahmudi (2019) RKKD can be measured by applying the following formula:

$$RKKD = \frac{\text{Regional revenue}}{\text{Central+provincial transfer+loan}} \times 100\%$$

The steps to analyze the independence ratio are as follows:

1. Collect and identify data on PAD realization and all income and income from LRA Magelang Regency in 2019-2020.
2. Determining the pattern of relationships with regional capabilities following the ratio of independence guided by:

**Table 1** Relationship Pattern and Regional Capacity Level

<b>Independence (%)</b>	<b>Financial Ability</b>	<b>Relationship Pattern</b>
0%-25%	Very Low	Instructive
25%-50%	Low	Constructive

50%-75%	Medium	Participatory
75%-100%	High	Delegative

Source :(Halim, 2002)

- Analyze and review the calculated independence ratio.

#### 2.4. Regional Revenue (PAD) Effectiveness Ratio

The steps to calculate the effectiveness ratio can be done in the following way:

- Collect, identify, and tabulate financial data and PAD realization from LRA Magelang Regency in 2019-2020.
- Calculating the PAD effectiveness ratio based on each fiscal year, using the following formula:

$$\text{Effectiveness Ratio} = \frac{\text{realization of PAD acceptance}}{\text{PAD acceptance targets}} \times 100\%$$

- The criteria for determining the value of PAD effectiveness, refer to the following table:

**Table 2** Financial Effectiveness of Autonomous Regions

Financial Ability	Effectiveness Ratio
Very effective	>100
Effective	100
Effective enough	90-99
Less effective	75-89
Ineffective	<75

Source :(Mahmudi, 2019)

#### 2.5. Regional Financial Efficiency Ratio

REKD or regional financial efficiency ratio explains the comparison between total expenditure and actual revenue earned. With the following formula:

$$\text{REKD} = \frac{\text{realization of regional spending}}{\text{realization of regional revenue}} \times 100\%$$

The criteria for measuring the level of efficiency can be seen in the following table:

**Table 3** Regional Financial Efficiency

Criteria	Efficiency (%)
Efficient	Less than 100
Balanced efficiency	Equal to 100
= inefficient	More than 100

Source :(Mahsun, 2013)

#### 2.6. Compatibility Ratio

The compatibility ratio describes the balance between spending costs related to the budgeting function. Expenditures need to be reconciled to achieve the budget function and compatibility analysis can be calculated using the ratio of operating expenditures and capital expenditures, with the following formula:

$$\text{Operating expense ratio} = \frac{\text{total operating expenditure}}{\text{total regional spending}} \times 100\%$$

$$\text{Capital expenditure ratio} = \frac{\text{total capital expenditures}}{\text{total regional spending}} \times 100\%$$

### **3. RESEARCH METHODS**

#### **3.1. Data and Data Sources**

The data processed in this study are obtained based on the data before pandemic covid-19 and during the pandemic covid-19 that is data secondary in 2019 and 2020. Data required for this research obtained from the District Budget Realization Report (LRA) of Magelang for 2019 and 2020 Fiscal year, as with others documents complement.

#### **3.2. Data Collecting Method**

This study applies the archival research method, which is a research method using data used to investigate the resulting document. Generally this method collects data in the form of evidence, records, documents, and other historical reports.

#### **3.3. Operational Definition and Measurement of Variables**

In reviewing the impact of the COVID-19 pandemic on the Magelang Regency regional financial performance report, the main data used is the Magelang Regency APBD data. The variables to be analyzed are as follows:

1. The ratio of Regional Financial Independence, is shown based on the amount of Regional Original Income (PAD) compared to regional income originating from other sources (transfer income).
2. The PAD Effectiveness Ratio, explains the ability of local governments to realize the planned Regional Original Income (PAD) and compared with the set targets.
3. Regional Financial Efficiency Ratio, explains the comparison between the amount of costs incurred to obtain the realization of regional expenditures and the realization of PAD receipts received.
4. Harmony Ratio, explains how local governments prioritize cost allocation for operating and capital expenditures optimally.

#### **3.4. Analysis Method**

##### **1. Descriptive Quantitative Method**

By using this descriptive quantitative method is used to describe or view the actual and definite about the facts that occurred. The descriptive method in this study was used to find information about the development of financial performance as described in the Magelang Regency APBD.

##### **2. Non-parametric statistical methods**

In this study, the COVID-19 pandemic is a phenomenon that has an impact on the policies of the central government and local governments. Therefore, to find out the impact of the COVID-19 pandemic on the financial performance of the Magelang Regency for the 2019 and 2020 fiscal years, a non-parametric statistical analysis model

was used by applying the "Different Test" concept to compare regional financial performance between before and during the COVID-19 pandemic.

#### 4. RESULTS AND DISCUSSION

##### 4.1. The financial performance of Magelang Regency during the COVID-19 pandemic compared to the previous year's performance

The economic condition of Magelang Regency in 2020 decreased by -1.68% compared to 2019 of 5.30%. As a result of the COVID-19 pandemic, the Magelang Regency government carried out a refocusing and reallocation of the 2020 budget year budget which was used to deal with the COVID-19 pandemic, provided a social safety net/social safety net and handled the economic impact with a total budget of Rp. 217,989,953,363.00 with a budget realization of Rp. 138,885,938,616.00. The realization of the 2020 budget refocusing expenditure reallocation is as follows:

##### 1. Health

**Table 4 Health Expenditure Relocation Budget**

No	Activity	Budget(Rp)	Realization(Rp)	Absorption
(a)	(b)	(c)	(d)	(e)=(d)(c)
<b>I</b>	<b>Public health Office</b>			
	<b>Disease Prevention and Control Program</b>			
1	Implementation of Surveillance and Communicable Diseases and Food Poisoning with potential for outbreaks and handling of health crises	954,780,000	664,026,179	69.5%
2	Disease Control and Prevention (DAK assignment)	105,000,000	61,600,000	58.7%
3	Health Center BOK	1,335,802,460	1,142,459,184	85.5%
4	District MSME BOK	12,574,186,128	12,535,820,225	99.7%
	<b>Health Service Program</b>			
1	Improving the Quality of Referral Health Services	2,353,380,000	2,065,966,200	87.8%
2	Red and White Hospital Services	14,037,048,000	13,005,265,277	92.6%
3	Umbul Temple Hospital Services	1,495,902,800	1,082,594,273	72.4%
4	Menoreh Hospital Services	1,536,327,600	1,249,987,509	81.4%
5	Improving the quality of BLUD Health center services	15,700,784,000	12,923,811,993	82.3%
	<b>Health Resource Program</b>			
1	Procurement of Health Supplies (BMHP) and Reagents	1,800,967,000	1,641,232,909	91.1%
2	Procurement of Medical Devices	740,000,000	661,818,228	89.4%

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3	Procurement of medicine and health supplies	786,344,000	736,044,980	97.0%
	<b>Public Health Program</b>			
1	Environmental Health Services	122,500,000	120,500,000	98.4%
2	Health Promotion Efforts	111,480,000	106,302,500	95.4%
	<b>Public Service Administration Management Program and Regional Apparatus Personnel</b>			
1	Implementation of Regional Apparatus Coordination and Consultation	217,863,000	209,936,380	96.4%
II	<b>HOSPITAL</b>			
	<b>Community Health Center and Hospital Quality Improvement Program</b>			
1	Hospital Services and Support Services (BLUD Shopping)	30,747,237,296	27,863,035,699	90.6%
III	<b>PPKD</b>			
	<b>Unexpected Shopping</b>			
1	Spending on Health and Other Matters related to Health in the Context of Prevention and/or Handling of Covid-19	51,415,703,279	14,025,737,180	36.6%
	<b>TOTAL</b>	136,035,305,563	90,123,138,716	66.2%

2. Handling Economic Impacts and providing social safety nets.

**Table 5** Handling Economic Impacts and providing social safety nets.

NO	Activity	Budget (Rp)	Realization (Rp)	Absorption
(a)	(b)	(c)	(d)	(e)= (d)/(c)
	PPKD			
	Economic Impact Management	31,221,647,800	0.00	0.0%
1	Economic Impact Management	31,221,647,800	0.00	0.0%
	Provision of Social safety Net/Social safety network	50,642,000,000	48,762,800,000	96.3%
1	Provision of Social Safety Nets	50,642,000,000	48,762,800,000	96.3%
	<b>TOTAL</b>	81,863,647,800	48,762,800,000	56.6%

Source: Magelang Regency Data Bank

The financial performance of the Magelang Regency Government in this study is a measure of the success of the implementation of the Magelang Regency Government's activities in the financial sector in the 2019-2020 period, namely before the covid-19 pandemic and during the covid-19 pandemic. The indicators used in this study are the Regional Financial Independence Ratio, PAD Effectiveness Ratio, Regional Financial Efficiency Ratio, and Harmony Ratio. The data used in this study came from the Magelang Regency Government Budget Realization Report for 2019-2020 which was obtained from the Data Bank of the Magelang Regency Revenue, Financial and Asset Management Agency (BPPKAD). The results of the ratio analysis are as follows.

#### 4.1.1. Regional Financial Independence Ratio

**Table. 6** Magelang Regency Regional Financial Independence Ratio 2019 and 2020

<b>Information</b>	<b>2019</b>	<b>2020</b>
Locally-generated revenue	417,178.099,961.00	329,769,193,224.00
Transfer Income	2,063,644,057,920.00	1,940,323,473,805.00
RKKD	20.21%	16.99%
Financial performance	Very Low	Very Low
Relationship Pattern	Instructive	Instructive

Source: Magelang Regency Data Bank

On the Table. 64 shows that the Regional Original Income (PAD) of Magelang Regency in 2019 before the covid-19 pandemic and in 2020 during the pandemic it decreased. In 2019 the RKKD of Magelang Regency reached 20.21% with a very low level of regional independence. The instructive relationship pattern shows that the implementation of regional autonomy in the financial sector has not run optimally, this is due to the large amount of transfer income compared to local revenue. Meanwhile, in 2020 the RKKD experienced a significant decline with the level of regional independence 16.99% lower than the previous year. Transfer income has decreased due to changes in the budget that must prioritize budget expenditures for the purposes of taking action against the covid-19 pandemic.

#### 4.1.2. PAD Effectiveness Ratio

**Table 7** PAD Effectiveness Ratio Magelang Regency FY 2019 and 2020

<b>Information</b>	<b>2019</b>	<b>2020</b>
Realization of PAD	417,178,099.961.00	329,769,193.224.00
Local tax revenue	156.886789.644.00	115.530.759.532.00
Regional Retribution Income	22,934,190,849.00	27,049,700,014.00
Revenue from Separated Regional Wealth Management	23,700,417,768.00	30,637.364.531.00
Other Legitimate PAD	213.658.701.7000.00	156,551,369,147.00
PAD revenue target	441.347.2020,000.00	265,502,524,500.00
<b>PAD Effectiveness Ratio</b>	<b>94.52%</b>	<b>124.21%</b>

<b>Financial performance</b>	<b>Effective enough</b>	<b>Very effective</b>
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Source: Magelang Regency Data Bank

On table. 7 shows that the effectiveness scale of Magelang Regency's PAD in 2019 is 94.52% which reflects that the Magelang Regency's PAD effectiveness in 2019 is quite effective. In 2020 the PAD effectiveness scale of Magelang Regency has increased with effectiveness reaching 124.21% with very effective criteria. This increase was due to the adjustment of the PAD revenue target where the adjustment was made due to the COVID-19 pandemic. Although there was an increase in the PAD effectiveness ratio, the realization received experienced a significant decrease from the previous year.

#### 4.1.3. Regional Financial Efficiency Ratio

**Table 8** Magelang Regency Regional Financial Efficiency Ratio 2019 and 2020

<b>Information</b>	<b>2019</b>	<b>2020</b>
Regional Shopping	2.568.593.603.007.00	2,304,375,917,161.00
Regional Income	2,575,439,825,755.00	2,380,457,680,604.00
<b>REKD</b>	<b>99.73%</b>	<b>96.80%</b>
<b>Financial performance</b>	<b>Efficient</b>	<b>Efficient</b>

Source: Magelang Regency Data Bank

On the table. 8 it is shown that the calculation of the regional financial efficiency ratio in 2019 is 99.73% which reflects that the financial performance of the Magelang Regency Government has been efficient. And in 2020 REKD experienced a slight decrease to 96.80% and still reflected efficient financial performance, but the amount of realized regional income and regional expenditure decreased significantly due to the COVID-19 pandemic and the APBD was readjusted. At the post of operating expenses and mcapital has decreased due to the number of government programs that are limited and the budget is allocated for handling COVID-19 in unexpected shopping posts.

#### 4.1.4. Compatibility Ratio

**Table 9** Magelang Regency Operational Expenditure Ratio FY 2019 and 2020

<b>Information</b>	<b>2019</b>	<b>2020</b>
Operation Shopping	1,498,077,962,197.00	1,357,596,932,757.00
Employee Shopping	842,384,330,471.00	795,312,940,429.00
Shopping for Goods and Services	579,430,825,726.00	495,959,581,668.00
Grant	46,064,197,000.00	55,687,000,660.00
Social assistance	30,198,6090,000.00	10,637,410,000.00
Regional Shopping	2.568.593.603.007.00	2,304,375,917,161.00
<b>Operating Expenditure Ratio</b>	<b>58.32%</b>	<b>58.91%</b>

Source: Magelang Regency Data Bank

**Table 10** Magelang Regency Capital Expenditure Ratio 2019 and 2020

Information	2019	2020
Capital Expenditure	386,529,995,844.00	214,407,058,402.00
Land Shopping	14,038,662,136.00	5,507,345,948.00
Shop Equipment & Machinery	131,750,646,976.00	119,261,429,185.00
Building & Building Shopping	131,649,038,676.00	50,299.523,649.00
Street Shopping, Irrigation & Network	91,473,924,357.00	32,195,982,259.00
Shop for Other Fixed Assets	15,728,598,699.00	6,365,747,365.00
Expenditure on Other Assets (Intangible Assets)	1,835,125,000.00	777.030.005.00
Regional Shopping	<b>2.568.593.603.007.00</b>	<b>2,304,375,917,161.00</b>
Capital Expenditure Ratio	15.06%	0.93%

Source: Magelang Regency Data Bank

On the Table. 9 based on this calculation, the Magelang Regency operating expenditure ratio in 2020 was 58.91, an increase from the previous year 2019 which was 58.32%. However, in the realization of the operating expenditure budget in 2020, there was a decrease as a result of the covid-19 pandemic, one of which was the share of personnel, goods and services expenditures allocated for the cost of handling COVID-19.

On the Table. 10 Magelang Regency's capital expenditure in 2020 was 0.93%, this experienced a significant decrease from the previous year in 2019 of 15.06% decrease due to the capital expenditure budget allocated for the cost of handling covid-19.

According to Mahmudi (2019) the proportion of operating expenditures is within reasonable limits between 60-90% and capital expenditures between 5-20%. In 2019 and 2020, the operating expenditure ratio of 58.32% and 58.91% shows an unreasonable proportion. In addition, the 2019 to 2020 capital expenditures showed a significant decline from 15.06% to 0.93% in 2020 in an unnatural proportion.

#### 4. CONCLUSION

Based on the analysis and discussion that has been described, the authors obtain the following conclusions:

- a. The Magelang Regency regional financial independence ratio from 2019-2020 is classified as very low. This shows that the pattern of instructive relationships, especially with the ongoing pandemic conditions
- b. The PAD effectiveness ratio of Magelang Regency from 2019 to 2002 shows good financial performance and is classified as very effective
- c. The Magelang Regency regional financial efficiency ratio in 2019 to 2020 shows an efficient performance
- d. The Magelang district compatibility ratio from 2019 to 2020 has decreased, this is due to the diversion of the allocation of funds for handling COVID-19

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