LEADERSHIP POLICY ADJUSTMENT ANALYSIS DURING THE COVID-19 PANDEMIC

Wawan Setiawan *, Albert **

* Faculty of Economics, Universitas Semarang, Jalan Soekarno-Hatta, Semarang, Indonesia
** Corresponding author, Faculty of Economics, Universitas Semarang, Semarang, Indonesia
Contact details: Faculty of Economics, Universitas Semarang, Jalan Soekarno-Hatta, Semarang, Central Java 50198, Indonesia



How to cite this paper: Setiawan, W., & Albert. (2022). Leadership policy adjustment analysis during the COVID-19 pandemic [Special issue]. *Journal of Governance & Regulation*, 11(4), 246–259. https://doi.org/10.22495/jgrv1li4siart5

Copyright © 2022 The Authors

This work is licensed under a Creative Commons Attribution 4.0 International License (CC BY 4.0). https://creativecommons.org/licenses/by/

ISSN Print: 2220-9352 ISSN Online: 2306-6784

Received: 23.03.2022 **Accepted:** 03.11.2022

JEL Classification: D78, H51, H75, I18, J18

DOI: 10.22495/jgrv1li4siart5

Abstract

The COVID-19 pandemic has hit all corners of the globe as a world crisis (Sohrabi et al., 2020), widely impacts society, and has forced the government to carry out various new policies to overcome various problems that arise. This study aims to analyze the extent to which policy adjustments are made, the main targets, and indicators of success and examine possible deviations that occur as a result of policy adjustments in the Semarang City Government. The research method used a qualitative approach by using observation and interviews with related informants. The findings indicate that the policy adjustments made during the COVID-19 pandemic condition are budget refocusing. Furthermore, the main target in making policy adjustments made by the leaders were the primary services, and needs of the people affected by COVID-19 and employees. The indicators of success in policy adjustments are the success in reducing the number of COVID-19 transmissions, the success of the community's economic recovery, and the achievement of good public services. The results also show that all policies made are in line with the policies of the leadership, and there are no policies that conflict with the policies of the leadership above.

Keywords: Adjustment, Leadership, COVID-19 Pandemic, Government, Policy, Semarang City

Authors' individual contribution: Conceptualization — W.S. and A.; Methodology — W.S. and A.; Formal Analysis — W.S.; Resources — A.; Writing — Original Draft — W.S. and A.; Writing — Review & Editing — W.S. and A.; Supervision — A.; Project Administration — A.

Declaration of conflicting interests: The Authors declare that there is no conflict of interest.

1. INTRODUCTION

The year 2020 has been extraordinary. The existence of the new virus COVID-19 is endemic in the world and has a huge impact on human life. No exception, Indonesia also has to face this unusual situation. Challenges after challenges are faced by the Indonesian people along with the increasing number of cases and the spread of this virus in various regions in Indonesia. Not only health conditions have been affected, but all sectors have also been affected by the spread of this virus.

The phenomenon of the ongoing COVID-19 pandemic has a very high level of problem complexity. Regulation after the regulation was made by the government as an effort to overcome

COVID-19 and minimize its spread. However, it is not easy to suppress the spread of this virus and until now the number of cases is still increasing.

This virus has spread very quickly since the first patient in Indonesia was referred to the hospital due to COVID-19. This is partly because the medical world is not familiar with this virus, so they do not know how to properly handle them and are yet to understand how this virus can spread. Until mid-June 2020, there have been more than 50 thousand infected patients (Pati, 2020). Seeing the symptoms of a declining Indonesian economy which is getting worse, the government has taken a policy that focuses not only on the health aspect but also on the economy to stabilize the Indonesian economic chain so that it does not get worse.

To overcome problems with high levels of complexity, an appropriate approach is needed to be carried out by leaders (Alizar & Usman, 2020). For the first few months, Indonesia implemented restrictions on large-scale activities due to COVID-19 which was quite tense. People just stay at home; the streets look deserted and at night, only one or two people are seen crossing the road. This situation has drastically reduced the economy, and the government's role in reinvigorating the country's stability is needed. Thus, ideal leadership qualities and capacities need to be possessed by all leaders and potential leaders in various sectors, both the public sector (government), the private sector, and civil society (Alizar & Usman, 2020).

Anggarini (2020) also stated that the public obtained information about the spread of COVID-19 from social media and other media such as newspapers, television, and others very quickly. On the one hand, this is good because it made people more aware of themselves. The information provided can cause panic, resulting in unwanted things such as panic shopping incidents resulting in some empty items in the shops. This condition makes the epidemic a problem that affects all aspects of life and creates a crisis and abnormal situation. The government as a state administrator also must protect the public and must move quickly in dealing with this pandemic condition. The Semarang City Government as one part of the state apparatus is also obliged to ensure that the public gets the services they should during this COVID-19 period. For this reason, the head of the service as the leader of institutions under the city government needs to make adjustments both in terms of finance, policies, and other activities that are in synergy with central government policies that have been stated in the form of regulations such as Presidential Regulations (Perpres), Presidential Instructions (Inpres), Ministerial Regulation (Permen) and so on (Sianipar & Ardini, 2020).

On March 31, 2020, the President of the Republic of Indonesia issued Government Regulation in lieu of Law No. 1 of 2020 (PERPPU 01/2020) concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or in Facing the Threats Endangering the National Economy and/or Financial System Stability. The total budget for this is IDR 405.1 trillion. On April 3, 2020, the President issued Presidential Regulation (PERPRES) No. 54 of 2020 concerning Changes in Posture Details and the 2020 State Budget. This Presidential Regulation is a follow-up to PERPPU No. 1 of 2020. The budget of several ministries was cut by IDR 97.42 trillion. However, several Ministries experienced an increase in budget, such as the Ministry of Education and Culture from IDR 36 trillion to IDR 70 trillion; and the Ministry of Health from IDR 57 trillion to 76 trillion.

The new policy of the Indonesian government certainly has an impact on the existing policies of the regional government which vary greatly from one region to another.

Handling COVID-19 needs to be done carefully and on target. Especially considering that this policy is no longer just a health issue, but has spread to become an issue for the economy, education, transportation, small and medium-sized enterprises (SMEs), tourism, etc. All sectors have been affected by this pandemic. The policies have been given by the government. How exactly is the appropriate leadership policy adjustment to deal with the existing problems? What type of leadership is needed? What is the character of the ideal leader in dealing with a crisis like COVID-19? What about conditions in areas like Semarang city? How is it handled, is it right on target?

The city of Semarang, some time ago was awarded the title of the cleanest tourism city in ASEAN by the Association of Southeast Asian Nations in 2020 in Brunei Darussalam (Nidya, 2020). This title makes Semarang more open as one of tourist destinations in Indonesia. the main Of course, the newly acquired title was expected to boost regional income. However, with the current COVID-19 pandemic, the government needs high flexibility to adapt to current conditions, while still paying attention to health protocols, but also being able to raise and stabilize the wheels of the economy and other affected areas such as education, tourism, trade, micro, small, and medium enterprise (MSME), etc. Given the importance of the leader's role in responding to this complex situation, it is necessary to research to explore how the styles and ways of working unit/department leaders in the Semarang City Government adapt to the current COVID-19 pandemic situation.

In this study, the problems were formulated as follows: 1) to what extent are policy adjustments made by working unit or service leaders in Semarang during the COVID-19 pandemic, 2) what aspects of life are the main targets in making adjustments, 3) what are the indicators of success in policy adjustments made by working unit or service leaders in Semarang, and 4) are there any deviations in making policy adjustments made by working unit or service leaders in Semarang during the COVID-19 pandemic condition in Semarang. To address these questions, the aims of this research were formulated to analyze the extent how adjustment policies are made by service leaders in Semarang.

Research that focuses on the policy adjustments during this COVID-19 crisis, especially in Semarang has never been carried out yet. This research will address this gap and provide information on how leaders in Semarang city services adjust policies flexibly according to the emergencies during COVID-19 outbreaks. This study is considered quite relevant to the current situation of COVID-19 pandemics which still occur in many parts of the world.

In general, the structure of this paper comprises six sections. Section 2, the literature review, gives the theoretical background of the study. Section 3 explains the methodology of this research. Section 4 provides the findings, Section 5 justifies the result in the discussion, and Section 6 concludes the result in general.

2. LITERATURE REVIEW

2.1. Leadership

Leadership is defined from various perspectives, one of the definitions given by Bolden (2004) is that leadership is "a complex phenomenon that touches many other important organizational processes,

social and personal" (p. 5), and the way leadership is defined as the ability to motivate others to achieve certain goals. Ghasabeh, Soosay, and Reaiche (2015) have defined leadership as "the interaction influenced by followers to make changes and achieve predetermined goals" (p. 460), while Purwaningrum (2016) asserts that leadership is "the ability to influence a group to achieve a vision or achieve some specific goal" (p. 760).

There are three groups of competencies recognized as essential for a leader to successfully lead their organization: task-related competencies, people-related competencies, and self-related competencies. Task-related competencies emphasize how a leader can manage tasks effectively, including determining the goals the organization expects to achieve, predicting results, strategic planning, and organizing tasks to be carried out by appropriate personnel. This competency also includes the ability to prioritize tasks and analyze efforts to achieve each task and make adjustments whenever necessary.

People-related competencies describe the ability to approach, cooperate and manage people, handle conflicts, and build and maintain relationships including developing the competencies of others. This competency highlights the ability to embrace others, expand and maintain networks. On the other hand, a good leader also needs self-related competencies such as gaining self-confidence and having the ability to manage stress when things do not go according to plan. If a leader can acquire these three competencies, it will develop into effective leadership.

Leadership and management are recognized by Bolden (2014) as two distinct but complementary activities. It is further recognized that leadership actions include establishing direction, aligning people, motivating, and inspiring. On the other hand, management includes planning and budgeting, organizing and staffing, and controlling and problem-solving (Bolden, 2014).

2.2. COVID-19 challenge

The COVID-19 pandemic poses challenges to sectors within the government. Almost all sectors are affected either directly or indirectly. The biggest direct impacts are in the health, education, tourism, small and medium enterprises, and industry and trade sectors.

The health sector is the sector most affected by COVID-19. All players in this sector as well as other sectors related to health experienced very significant changes in a very short time so the whole world declared this a global emergency (Sohrabi et al., 2020). The health sector as the main sector that feels the direct impact of COVID-19 requires extraordinary strategies and rapid movements in efforts to break the COVID-19 chain.

In a crisis like this, several steps are needed such as public health leadership, fast and appropriate innovation, and political ability to make decisions (Guest, del Rio, & Sanchez, 2020).

Education is the sector that is most affected as well. Therefore, this sector is among the first to be locked down to avoid spreading this virus among school children and spreading it back to families at home and vice versa. Schools in Indonesia have been closed and children have been studying online

(Rasmitadila et al., 2020) since March 2020, so until now online schooling has been conducted for twenty months. This online school is an alternative way out so that education can continue to run but at the same time it can also reduce the transmission of COVID-19. However, this method also has many challenges. One of them is facilities that not all schools and students have (Zaharah, Kirilova, & Windarti, 2020). The challenges in the transition from offline education to online education are not only for primary and secondary education but also for higher education (Roache, Rowe-Holder, & Muschette, 2020). Thus COVID-19 has an effect on education as a whole from preschool to higher education

The economy is one sector that has been seriously affected by the COVID-19 globally. Many industries and trades have to close down and even lay off their employees. Likewise Indonesia, this pandemic has had a fairly serious impact on the economy of Indonesia (Nasution, Erlina, & Muda, 2020). Factories were closed at the beginning of the pandemic and production was minimal. This of course has a huge impact on trade, both for the company and the economy of its employees (Sari, 2020).

Tourism is the worst-hit sector during the pandemic. Transportation, hotels, and tours were closed when COVID-19 started spreading. Even though the current condition has improved, it has not returned to the way it used to be, especially with the health protocols that must be adhered to that the allowable capacity is only 50%.

3. RESEARCH METHODOLOGY

3.1. Methodology

This research used a qualitative approach to provide more information that cannot be collected using quantitative methods such as the life experiences of leaders, through their perspective by informing what is on their minds and in their own words (Cropley, 2019). This includes data on how government leaders feel and think, as well as their beliefs and values. In addition, using this method will explore the underlying reasons, motivations, and opinions and also reveal the leaders' deep thoughts about how they see their leadership role according to their perspective.

The qualitative method is a type of research that produces descriptive data in the form of written words or verbal data obtained from observations of people or behavior (Alimuddin, 2017). Through qualitative methods, the authors understand individuals personally and see how they construct definitions of their environment. This method can explore the daily life experiences of respondents in the community and explore hidden agendas that cannot be seen directly. The qualitative method shown by Lodico, Spaulding, and Voegtle (2006, p. 21) with the following characteristics: 1) the study was conducted in a naturalistic setting; 2) the researcher asked broad research questions designed to explore, interpret, or understand the social context; 3) the participants were selected purposively; 4) the technique of data collection involves observations and interviews that bring the researcher in close contact with the participants; 5) the researcher is

likely to take on an interactive role where he or she gets to know the participants and the social context in which they live; 6) the study reports data in narrative form.

3.2. Research design

This qualitative research explores how leaders in Semarang change their work plans and priorities to adjust the policies required in overcoming the challenges of the COVID-19 pandemic. In this study, interviews were conducted both directly and indirectly with questionnaires to heads of service in the Semarang City Government with an interview regarding strategies in dealing with pandemics to protect the health system, primary public service needs, management of government conditions, facing the economic downturn as a result of the pandemic, anticipating future problems and preparing the government for the new normal.

Other things that were explored were regarding financial management, whether there was a refocusing/reallocation of activities to change the budget, whether there was a special budget for handling the COVID-19 pandemic, and whether there was additional spending in the national economic recovery program and whether there were violations/cheats in the use of the budget.

3.3. Respondents and sampling technique

The research respondents or key informants in this research were leaders of units or departments in the Semarang City Government. These people provided information about the situation and condition of the research setting (Moleong, 2010). Since the data collection was forced to be carried out online, therefore, the sampling method used a convenience sampling technique where whoever responded to the questions, fill in the Google form, and submit it was considered as a respondent. During the data collection period, researchers check the response every day to make sure that the number of respondents was adequate.

The number of respondents in this research was 54 including leaders from various units and levels such as the Secretary of Regional House of Representatives, heads of departments of Semarang City Government, department secretary, head of divisions, head of sub-districts, and head of villages.

3.4. Data collection techniques and research instruments

3.4.1. Data collection technique

Data were collected during the peak of the COVID-19 Delta variant spread in Indonesia, therefore, the data collection technique was adjusted since high social restrictions were implemented in Semarang. After the Semarang head of the Regional Development Planning Agency or *Badan Perencanaan Pembangunan Daerah* (*BAPPEDA*) agreed to support the research, the data collection was carried out online by constructing a Google form and was distributed to the respondents through the assistance of *BAPPEDA*. Questions were carefully constructed and provided in a Google form link to be answered by the respondents.

3.4.2. Research instruments

The researcher carefully constructed research questions as research instruments for this research. The list of questions in this study refers to research by Garavaglia, Sancino, and Trivellato (2020) on leadership strategies during a pandemic and Sianipar and Ardini's (2020) research on financial management during a pandemic. The research questions were as follows:

RQ1: What is your strategy in dealing with the pandemic to protect the health system?

RQ2: What is your strategy to ensure primary public needs and services?

RQ3: How do you manage government conditions during a pandemic (when the pandemic starts, during large scale social restrictions (LSSR) conditions, and new normal)?

RQ4: What is the strategy to avoid the economic downturn as a result of the pandemic?

RQ5: How to anticipate future problems and prepare the government for the new normal?

RQ6: How is financial management in general during the COVID-19 period (when it started COVID-19 and the new normal)?

RQ7: Are there regional revenues and expenditures budget refocusing activity so that it changes the budget? How is it managed?

RQ8: Is there a financial reallocation budget? How is it managed?

RQ9: Is there a budget for handling COVID-19? How is it managed?

RQ10: Are there additional expenditures and a national economic recovery program? How is it managed?

3.5. Data analysis technique

In qualitative research, data is obtained from various sources, using various data collection techniques (triangulation), and is carried out continuously until the data is saturated. Nasution as cited in Sugiyono (2010) states "The analysis has started since formulating and explaining the problem, before going into the field and continuing until the writing of research results. However, in qualitative research, data analysis is more focused during the data collection" (p. 245). Data analysis is an important step in research because it can give meaning to the data collected by researchers. Data obtained and collected from respondents through observations, interviews, literature studies, and field documentation are to be further described in the form of reports.

Data analysis in this study was carried out through three activities that occurred simultaneously, namely data reduction, data presentation, and drawing conclusions or verification (Miles Huberman, 1992). Qualitative data analysis is an ongoing, iterative, and continuous effort. The problem of data reduction, data presentation, and conclusion is a series of analytical activities that follow one another (Sugiyono, 2010). Data reduction is a data analysis process carried out to reduce and summarize research results by focusing on things that are considered important by researchers. Data reduction aims to facilitate understanding of the data that has been collected so that the reduced data provides a more detailed picture. Data presentation or data display are research data that

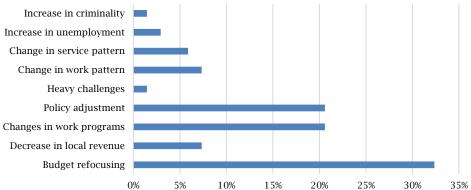
have been arranged in detail to provide a complete picture of the research. The collected data in detail and comprehensively is then searched for patterns of relationships to draw the right conclusions. The presentation of the data is then arranged in the form of a description or report in accordance with the research results obtained. The conclusion is the final stage in the research process to give meaning to the data that has been analyzed. The data processing process begins with the arrangement of field data (raw data), then reduced in the form of unification and data categorization.

4. RESULTS

Based on data that can be collected naturally (natural setting) from primary sources with online research questionnaire data collection techniques with informants, the research results obtained are in the form of answers to the following questionnaires:

Question 1: To what extent has the COVID-19 pandemic affected the policies of the working unit/department that you lead?

Figure 1. The impact of the pandemic



All working units/departments that were informants in this study stated that the COVID-19 pandemic in 2020 affected the policies taken. The most affected policies are in the form of budget refocusing and an average of 40% of the budget that has been set is allocated for handling the COVID-19 pandemic. This is understood because health is very

important and health protocol policies must be implemented as well as possible.

Question 2: Did the working unit/department you lead make policy adjustments during the COVID-19 pandemic? If the answer is "yes", what kind of policy adjustments, and in what ways were they carried out?

2%

• Yes
• No

Figure 2. Budget adjustment

Overall, the working unit/department made policy adjustments during the COVID-19 pandemic by refocusing the budget, both directly and indirectly for the sake of handling the COVID-19 pandemic. Another policy was to impose time restrictions on working from home (WFH) and working from the office. (WFO) by adhering to health protocols. Services to the community will continue

to be carried out by observing health protocols and eliminating activities that attract crowds.

Question 3: Is there a regional revenues and expenditures budget refocusing so that it changes the previously determined budget plan and how are the regional revenues and expenditures budget refocusing managed?

No refocusing budget Economy Social Services Unexpected spending Postponed activities Priority activities According to local government budget management According to the Mayor regulation COVID-19 handling 5% 10% 15% 20% 25% 30% 35% 40%

Figure 3. Refocusing fund management

Regional revenues and expenditures budget refocusing is carried out based on the Mayor's regulation (*Perwal*) with a priority scale by saving and empowering human resources to the maximum and the management is carried out by Regional Asset Management and Finance Agency or *Badan Pengelola Keuangan dan Aset Daerah (BPKAD)*. The refocusing of regional revenues and expenditures budget generally shifts to 40% of the that has been determined and allocated for handling the COVID-19 pandemic, such as the procurement of personal

protective equipment (PPE), masks, hand sanitizers, temperature measuring devices (thermoguns), disinfectant spraying equipment, rubber gloves, and operational costs for vaccination. The management of the reallocated budget for handling COVID-19 is managed by the COVID-19 task force which is managed by the Mayor who is the Chair of the COVID-19 task force in Semarang.

Question 4: What are the considerations in formulating the refocusing regional revenues and expenditures budget management?

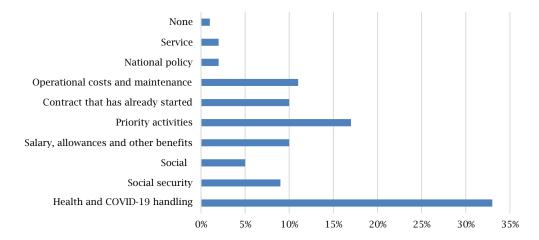


Figure 4. Considerations for refocusing regional revenues and expenditures budget management

In Indonesia, the COVID-19 pandemic began in March 2020 which resulted in many people being exposed and paralyzing various activities in the community, triggering a weakening of public health levels, a weakening economy, and the arrival of a new era (new normal) by utilizing information technology, namely by carrying out various activities online. This is a consideration in formulating the management of regional revenues and expenditures budget refocusing. The management of

the regional revenues and expenditures budget is directed to prioritize the handling of public health exposure to COVID-19, prevention of the spread of the COVID-19 virus, and economic recovery as well as in the socio-cultural field by handling the education sector which is carried out online.

Question 5: Is there a special budget for handling the impact of the COVID-19 pandemic and how is it managed?

Administrative procedure management Self-management funding Regional financial and asset management bodies Included in the office operating budget COVID-19 handling program Unpredicted spending budget Economy Health Empowering community organization 10% 15% 20% 25% 30% 35% 40% 45%

Figure 5. Management of the special budget for handling COVID-19

The special budget for handling COVID-19 exists in almost all working units/departments and only a few working units/departments do not exist, such as in regional financial and asset management bodies, tourism work units, environment service work units, education work units, and manpower

work unit. Meanwhile, the management is adjusted to the interests of the respective working unit/services following the regional budgeting regulations.

Question 6: Is there additional spending for the special program for the national economic recovery and how is it managed?

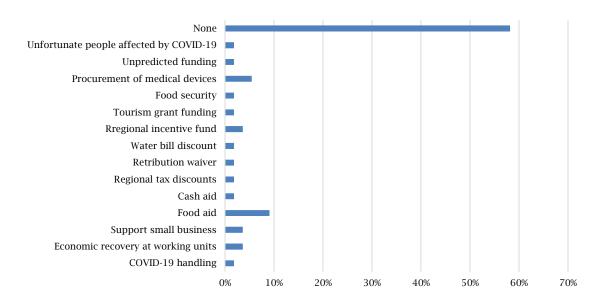
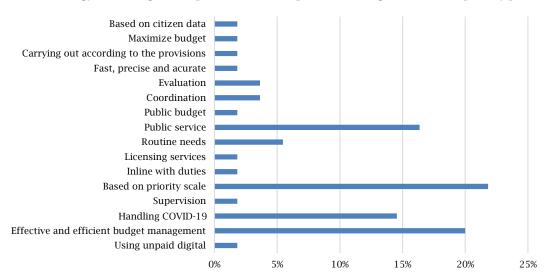


Figure 6. Management of additional spending on national economic recovery

Most of the respondents stated that there was no additional spending on special programs for national economic recovery in the working unit. However, several agencies stated that there were as in Figure 6.

Question 7: What is your strategy for ensuring primary public needs and services in the working unit/department that you lead?

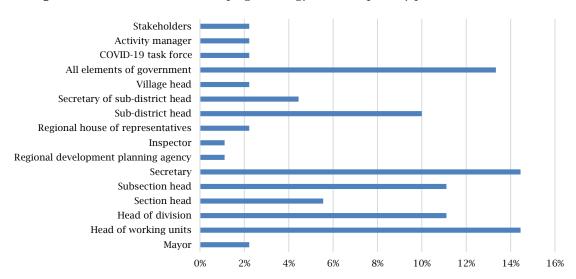
Figure 7. The strategy of working unit/department leadership in ascertaining the needs and primary public service



The strategy implemented is efficient and effective budget management, such as by prioritizing priority scale services, especially for internal and public employees.

Question 8: Who is involved in making the strategy to ensure these primary public needs and services?

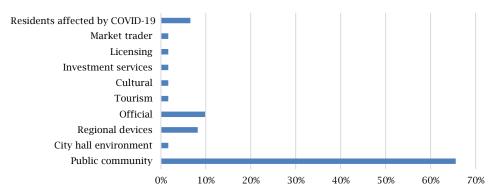
Figure 8. Parties involved in developing a strategy to ensure primary public needs and services



All leaders, related elements under them and stakeholders are involved in making strategies to ensure primary public needs and services.

Question 9: Who is the main target of the service to provide these primary public needs and services?

Figure 9. Parties who are the main targets of services for providing primary public needs and services



The parties who are the main targets of services for providing primary public needs and services are the people of Semarang and employees within the Semarang City Government with priorities affected by COVID-19.

Question 10: The impact of the COVID-19 pandemic has affected various aspects of life, in your opinion which aspects of life are most affected?

Transportation services

Service services

Infrastructure

Welfare

Community

Tourism

Politics

Building

Education

Health

Culture

Social

Economics

Figure 10. Aspects of life most affected by the COVID-19 pandemic

Aspects of life affected by the COVID-19 pandemic include various aspects. According to respondents, those aspects that are most affected include economic, health, social, and education aspects.

0%

5%

10%

Question 11: What aspects of life are the main targets in making policy adjustments to the working unit/department that you lead?

35%

40%

30%

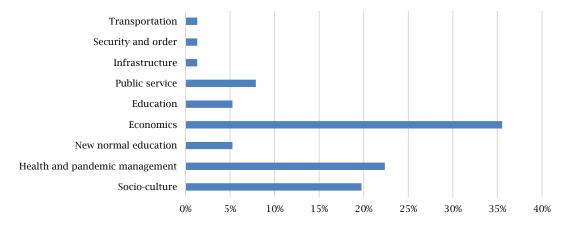


Figure 11. Main targets of policy adjustment

15%

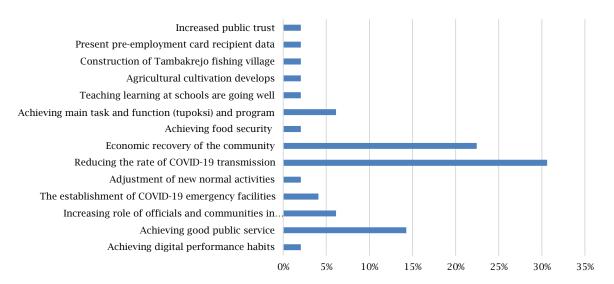
20%

25%

Since the COVID-19 pandemic has an impact on all aspects of life, therefore, all aspects of life are the main targets in making policy adjustments to working units/departments.

Question 12: What success has been achieved after making policy adjustments to the working unit/department that you lead?

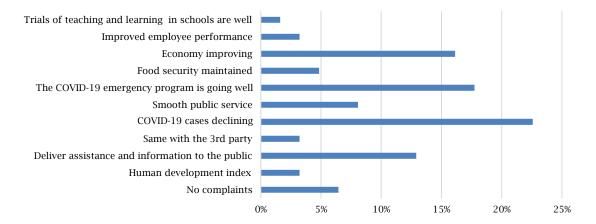
Figure 12. Success achieved



According to respondents, the highest successes achieved include reducing the number of COVID-19 transmissions, recovering the community's economy, and achieving good public services.

Question 13: What are the indicators of success after making policy adjustments to the working unit/department that you lead?

Figure 13. Indicators of successful policy adjustment

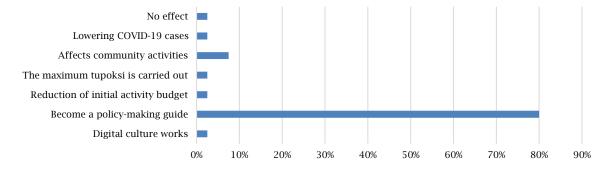


Based on the answers from respondents, the results obtained stated that the policy adjustment was successful with the following indicators: decreased cases of COVID-19, the COVID-19 emergency program was running well, economic

conditions improved and assistance and information were conveyed to the public.

Question 14: In making policy adjustments to the working unit/department you lead, to what extent did the policies implemented by your leadership affect your policy?

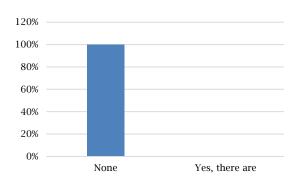
Figure 14. The influence of leadership policies on current policies



Most of the respondents stated that the leadership policy is a guide for making policies that are implemented in the Semarang City Government.

Question 15: Under certain and compelling circumstances during the COVID-19 pandemic, so that your main tasks and functions as working unit/department leaders are carried out, are there any policies that contradict the policies above?

Figure 15. Policies that conflict with superior policies



The respondents stated that there were no policies that conflicted with the policies of their superiors. All policies are implemented in accordance with those stipulated and determined by the policies above.

5. DISCUSSION

Based on the results of this study, all respondents stated that the office where they worked had been affected by this pandemic. This is in line with many had researchers other who studied the pandemic affected their working environment and situation (Agba, Ocheni, & Agba, 2020; Diab-Bahman & Al-Enzi, 2020; Hodder, 2020; Beland, Brodeur, & Wright, 2020; Kniffin et al., 2021). Most respondents stated that the policy taken was refocusing the budget, which was also stated similarly by previous researchers (Suci & Harto, 2021; Sopanah & Haikal, 2021). This of course also affects the changes in work programs that have been previously scheduled. This budget refocusing is a policy change that was forced to be taken by regional leaders to cope with the spread of COVID-19, which at the time of data collection was at its peak (around April 2021). Of the 54 respondents who filled out this research form, 98% stated that budget adjustments due to the pandemic were carried out in their agencies. Only one agency stated that it did not make budget adjustments, namely the Fire Department. This is likely to happen because the main duties of the agency are not directly affected by the pandemic.

According to most of the respondents, the refocusing funds were used for handling COVID-19. Similarly, this strategy is also implemented by other regional governments (Fajariah, Juliasari, & Rizal, 2021; Sopanah & Haikal, 2021; Nasir, Azlina, Rofika, & Desmiyawati, 2021; Basri, Gusnardi, & Yasni, 2022). This is in accordance with the policies and regulations issued by the Mayor of Semarang. As an agency under the Mayor of Semarang, they are subject to the applicable rules. The consideration of refocusing regional revenues

and expenditures budget management is based on field conditions, so in this case, the main priority is the consideration of public health conditions and technical handling of COVID-19. In addition, the government also considers the management of activities that are considered urgent and a priority. Routine needs such as office operational costs and maintenance as well as salaries, allowances, and employee salaries are also considered.

Several agencies that have special regional budgeting funds are focused on COVID-19 handling programs, namely the procurement of medical such as masks, hand devices sanitizers. disinfectants, thermometers, vitamins, and the construction of isolation facilities at the Mayor's official residence. Some of the offices took the COVID-19 management funds unexpected cost fund at the agency. This is because this pandemic condition is indeed an unexpected situation and was never planned in the previous regional budgeting plan. Meanwhile, most of the respondents stated that in their agency there was no additional spending for special programs for national economic recovery. Respondents stated that to help the community's economic recovery they used their unexpected cost funds. In addition to this, policies that are carried out to improve the economy include exemption from levies, providing cash assistance, purchasing SME products, tourism grants, water bills discount, basic food assistance, and local tax relief.

In making new policies to adapt to pandemic conditions, the leaders of the working unit or service in Semarang have several main targets. According to respondents in this study, leaders make policies based on priorities, based on effective and efficient budget management, and focusing on public services. In the current state of war against COVID-19, of course, one of the highest priority scales to consider is handling the impact of the COVID-19 pandemic.

The parties involved in policymaking are all elements of the government, especially officials who have the authority to make policy changes. Among other things mentioned by the respondents were elements of the Mayor, the head of the working unit/service, the secretary (working unit/service secretary), the head of the division, the head of the sub-section, the head of the COVID-19 task force, program implementers including the Semarang city government stakeholders. Meanwhile, the parties who are the main targets of primary services and needs include society, people affected by COVID-19, and employees.

The impact of this pandemic is very broad and affects almost all aspects of life. According to respondents, the most affected aspects of life are economic, social, health, and education aspects. Meanwhile, other aspects that are also affected include culture, tourism, transportation, services, politics, etc. Furthermore, the main target of this adjustment is the economic policy sector. The economic condition of the community was greatly affected and declined significantly. This is evidenced by the number of businesses, both large and small industries, that have gone out of business due to a lack of consumers as a result of the implementation of activity restrictions to reduce the impact of COVID-19. Therefore, the recovery of the economy is one of the main targets of budget refocusing (Widodo, 2021), especially for small and

medium enterprises (Fourqoniah & Aransyah, 2021). In addition to the economic sector, the other main target is the health sector (Djalante et al., 2020) and the handling of COVID-19 which is the main reason for the policy adjustment from the start. Another sector that is being targeted is socio-cultural. This is because, with the decline in the community's economy, crime also increases so the social sector is also the main focus of policymaking in Semarang.

With the existence of policy adjustments of the leaders of the working unit in Semarang, the respondents gave an overview of the success that has been achieved. The first success and the most important is reducing the number of COVID-19 transmissions in Semarang. The second success that has been achieved is the successful economic recovery of the people of Semarang as well as the achievement of good public services even though they have to make technical changes to the implementation of these services. In particular, with restrictions on activities and social distancing, services to the public pose a challenge for the government.

As for the indicators of the success of this policy adjustment, most of the respondents stated that the decline in COVID-19 cases in Semarang was the main indicator of the success of policy adjustments. This is because the handling of COVID-19 is the main target of activities in all working units and Semarang City Government offices. In addition to the decline in COVID-19 cases, the indicators of success are the running of the COVID-19 emergency program, the improvement of the economy in Semarang, and the delivery of assistance and information to the public. In addition, other respondents also stated that the absence of complaints from the public was also an indicator of the success of the policy. The success in the offline learning trial, the maintenance of food security, and the success in public services are also indicators of success conveyed by the respondents.

The existence of a change in policy by the leaders influences the working unit and the department in Semarang. One of the main influences is that the new policy becomes a benchmark and guide in making policies for the relevant agencies. All new policies made, will refer to the new policy that has been issued by the leadership above it. Based on the results of the study, it is also known that all policies made by the working unit and the service are in line with the policies of the leadership and there are no policies that conflict with the policies of the leadership above.

6. CONCLUSION

Based on the formulation of the problem and the research objectives that have been determined, the following conclusions can be drawn.

Policy adjustments made by working unit or service leaders in Semarang during the COVID-19 pandemic, namely budget refocusing, is a policy change taken by regional leaders to tackle the spread of COVID-19 in accordance with the policies and rules issued by the Mayor of Semarang. The handling of the COVID-19 pandemic is focused on the COVID-19 pandemic handling program, namely the procurement of medical

equipment such as personal protective equipment, masks, hand sanitizers, disinfectants, thermometers, and vitamins for the construction of isolation facilities at the Mayor's official residence. In addition, policies implemented to improve the economy include exemption from levies, cash assistance, purchase of SME products, tourism grants, discount on water bills, basic food assistance, and local tax relief. Other policies carried out by the Semarang city government are in the form of limiting community activities and implementing work from home and work from office following the conditions of the COVID-19 pandemic in the field.

The main target in making policy adjustments made by working unit or service leaders in Semarang in the COVID-19 pandemic conditions are the primary services and needs of the people affected by COVID-19 and employees. The most affected aspects of life are economic, social, health, and education aspects. Meanwhile, other aspects that are also affected include cultural life, tourism, transportation, services, and political life.

Indicators of success in policy adjustments made during the COVID-19 pandemic in Semarang are the success of suppressing the COVID-19 transmission rate and the success of the community's economic recovery as well as achieving good public services despite having to make changes. technical implementation of the service. In particular, with restrictions on activities and social distancing, services to the public pose a challenge for the government.

There are no deviations in making policy adjustments in Semarang in the conditions of the COVID-19 pandemic. Based on the results of the study, it is also known that all policies made are in line with the policies of the leadership and there are no policies that contradict the policies of the leadership above.

The COVID-19 pandemic has forced the world community to make changes. Not only the community, but the heads of governments, both central and regional are also forced to change their work plans and priorities to adapt themselves to the current pandemic conditions. This unusual and abnormal condition, of course, requires leaders who can take the best policies to save the community from an uncertain situation. Therefore, it is important how the government acts and able to flexibly adjust policy in times of crisis are important.

This study was limited to the condition where the respondents cannot be interviewed properly since data in this research were taken during the most critical time of the pandemic situation when the COVID-19 Delta variant outbreak peaks in Indonesia. Due to the high number of COVID-19 during cases the data collection period, a face-to-face interview was not allowed. However, it is expected that the obtained data can still provide general information regarding the policy adjustment in the Semarang city government. Lastly, since the government policy has a deep impact on the safety of the society during an outbreak, therefore, it is important that similar studies to be carried out and explore new ways how to deal with a similar situation.

REFERENCES

- 1. Agba, A. M. O., Ocheni, S. I., & Agba, M. S. (2020). COVID-19 and the world of work dynamics: A critical review. *Journal of Educational and Social Research*, 10(5), 119–130. https://doi.org/10.36941/jesr-2020-0093
- 2. Alimudin, A. (2017). Analisis pencapaian strategi menggunakan balanced scorecard [Analysis of achievement strategy using the balanced scorecard]. *Jurnal Pendidikan Ekonomi Dan Bisnis (JPEB)*, 5(2), 194–205. https://doi.org/10.21009/JPEB.005.2.6
- 3. Alizar, A. M., & Usman, Y. (2020, May 11). *Kepemimpinan dalam kompleksitas COVID-19* [Leadership in the complexity of COVID-19]. Retrieved from https://iap2.or.id/kepemimpinan-dalam-kompleksitas-covid-19/
- 4. Anggarini, S. (2020). Fenomena dalam berita COVID-19 [Phenomenon in COVID-19]. *Journal of Audience: Journal of Communication Studies*, 3(2), 224–249. https://doi.org/10.33633/ja.v3i2.3628
- 5. Arikunto, S. (2006). *Research procedure: A practical approach* (6th ed.). Jakarta, Indonesia: PT Rineka Cipta Publisher.
- 6. Basri, Y. M., Gusnardi, G., & Yasni, H. (2022). Government budget absorption: A study on the reallocation and refocus of the COVID-19 budget. *Jurnal Ilmiah Akuntansi*, 6(2), 317–337. https://doi.org/10.23887/jia.v6i2.38747
- 7. Béland, L. P., Brodeur, A., & Wright, T. (2020). The short-term economic consequences of COVID-19: Exposure to disease, remote work and government response (IZA Discussion Paper No. 13159). https://doi.org/10.2139/ssrn.3584922
- 8. Bolden, R. (2004). *What is leadership?* (Leadership South West Research Report 1). Retrieved from https://ore.exeter.ac.uk/repository/handle/10036/17493
- 9. Cropley, A. J. (2019). Qualitative research methods: A practice-oriented introduction for students of psychology and education. Riga, Latvia: ZinÄtne.
- 10. Diab-Bahman, R., & Al-Enzi, A. (2020). The impact of COVID-19 pandemic on conventional work settings. *International Journal of Sociology and Social Policy*, 40(9–10), 909–927. https://doi.org/10.1108/IJSSP-07-2020-0262
- 11. Djalante, R., Lassa, J., Setiamarga, D., Sudjatma, A., Indrawan, M., Haryanto, B., ... Warsilah, H. (2020). Review and analysis of current responses to COVID-19 in Indonesia: Period of January to March 2020. *Progress in Disaster Science*, 6, 100091. https://doi.org/10.1016/j.pdisas.2020.100091
- 12. Fajariah, A. W., Juliasari, D., & Rizal, N. (2021). Budget report analysis and budget realization refocusing Covid-19. Assets: Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak, 5(1), 44–55. https://doi.org/10.30741/assets.v5i1.689
- 13. Fourqoniah, F., & Aransyah, M. F. (2021). The impact of COVID-19 epidemic on development of micro, small and medium enterprises policy in East Kalimantan government. *Jurnal Perspektif Pembiayaan dan Pembangunan Daerah*, *9*(2), 161–170. https://doi.org/10.22437/ppd.v9i2.10805
- 14. Garavaglia, C., Sancino, A., & Trivellato, B. (2020). Italian mayors and the management of COVID-19: Adaptive leadership for organizing local governance. *Eurasian Geography and Economics*, 62(1), 76–82. https://doi.org/10.1080/15387216.2020.1845222
- 15. Ghasabeh, M. S., Soosay, C., & Reaiche, C. (2015). The emerging role of transformational leadership. *The Journal of Developing Areas*, 49(6), 459–467. https://doi.org/10.1353/jda.2015.0090
- 16. Guest, J. L., del Rio, C., & Sanchez, T. (2020). The three steps needed to end the COVID-19 pandemic: Bold public health leadership, rapid innovations, and courageous political will. *JMIR Public Health and Surveillance, 6*(2), e19043. https://doi.org/10.2196/19043
- 17. Hodder, A. (2020). New technology, work and employment in the era of COVID-19: Reflecting on legacies of research. *New Technology, Work and Employment*, *35*(3), 262–275. https://doi.org/10.1111/ntwe.12173
- 18. Kniffin, K. M., Narayanan, J., Anseel, F., Antonakis, J., Ashford, S. P., Bakker, A. B., ... van Vugt, M. (2021). COVID-19 and the workplace: Implications, issues, and insights for future research and action. *American Psychologist*, 76(1), 63–77. https://doi.org/10.1037/amp0000716
- 19. Lodico, M. G., Spaulding, D. T., & Voegtle, K. H. (2006). *Methods in educational research: From theory to practice*. San Francisco, CA: Jossey-Bass. Retrieved from http://stikespanritahusada.ac.id/wp-content/uploads/2017/04/Marguerite_G._Lodico_Dean_T._Spaulding_KatherinBookFi.pdf
- 20. Miles, M. B., & Huberman, A. M. (1992). Analisis data kualitatif [Qualitative data analysis]. Jakarta, Indonesia: UI Press.
- 21. Moleong, L. J. (2010). Qualitative research methodology. Bandung, Indonesia: Rosyada Karya Youth.
- 22. Nasir, A., Azlina, N., Rofika, & Desmiyawati. (2021). Regional government budget refocusing as an impact of Covid-19 pandemic. *Review of International Geographical Education Online, 11*(7), 3720–3727. Retrieved from https://www.nhteacherresources.com/eds/detail?db=eue&an=155748149
- 23. Nasution, D. A. D., Erlina, E., & Muda, I. (2020). Dampak pandemi COVID-19 terhadap perekonomian Indonesia [The impact of the Covid-19 pandemic on the Indonesian economy]. *Benefita Journal*, 5(2), 212–224. https://doi.org/10.22216/jbe.v5i2.5313
- 24. Nidya, I. R. (2020, March 17). Ancaman virus Covid-19, ini strategi pemkot Semarang [The threat of the Covid-19 virus, this is the Semarang city government's strategy]. *Kompas*. Retrieved from https://semarang.kompas.com/read/2020/03/17/21382371/ancaman-virus-covid-19-ini-strategi-pemkot-semarang
- 25. Pati, U. K. (2020). Indonesian government policy in mitigating economic risks due to the impact of the Covid-19 outbreak. *Journal of Law and Legal Reform, 1*(4), 577–590. https://doi.org/10.15294/jllr.v1i4.39539
- 26. Purwaningrum, E. K. (2016). The effect of leader's emotional displays on employee work performance. Paper presented at the *Psychology Forum UMM* (pp. 790–795). Retrieved from https://mpsi.umm.ac.id/files/file/790%20-%20795%20Evi%20Kurniasari%20Purwaningrum.pdf
- 27. Rasmitadila, R., Aliyyah, R. R, Rachmadtullah, R., Samsudin, A., Syaodih, E., Nurtanto, M., & Tambunan, A. R. S (2020). The perceptions of primary school teachers of online learning during the COVID-19 pandemic period: A case study in Indonesia. *Journal of Ethnic and Cultural Studies, 7*(2), 90–109. https://doi.org/10.29333/ejecs/388
- 28. Roache, D., Rowe-Holder, D., & Muschette, R. (2020). Transitioning to online distance learning in the COVID-19 era: A call for skilled leadership in higher education institutions (HEIs). *International Studies in Educational Administration*, 48(1), 103–110. Retrieved from https://cutt.ly/1XcpeX3
- 29. Sari, D. (2020). Fenomena ekonomi dan perdagangan Indonesia di masa pandemi corona virus disease-19 (COVID-19) [Indonesia's economic and trade phenomenon during the corona virus disease-19 (Covid-19) pandemic]. *Journal of Accounting and Investment*, 5(1), 81–93. Retrieved from http://ejournal.unira.ac.id/index.php/jurnal_aktiva/article/view/840

- 30. Sianipar, G. A. M., & Ardini, L. (2020). Pemeriksaan keuangan negara pada masa pandemi COVID-19 [State finance
- audit on COVID-19 pandemic period]. *Sekuritas Journal, 4*(1), 34-42. https://doi.org/10.32493/skt.v4i1.6392 31. Sohrabi, C., Alsafi, Z., O'Neill, N., Khan, M., Kerwan, A., Al-Jabir, A., ... Agha, R. (2020). World Health Organization declares a global emergency: A review of the 2019 novel coronavirus (COVID-19). International Journal of Surgery, 76, 71-76. https://doi.org/10.1016/j.ijsu.2020.02.034
- 32. Sopanah, & Haikal, M. F. F. (2021, March). Refocusing anggaran di masa pandemi Covid-19. Paper presented at the Conference on Economic and Business Innovation (CEBI) (pp. 774-782). Retrieved https://jurnal.widyagama.ac.id/index.php/cebi/article/view/152
- 33. Suci, A. P., & Harto, P. (2021). Refocusing and reallocation of Semarang local government budget (APBD) during Covid-19 pandemic (Doctoral dissertation, UNDIP). Retrieved from https://repofeb.undip.ac.id/id/eprint/9074
- 34. Sugiyono. (2010). Educational research methods (quantitative, qualitative and R&D approaches). Bandung, Indonesia: Alphabeta.
- 35. Widodo, D. A. (2021). The Indonesia government strategy to reduce the impact of the Covid-19 pandemic on the national economy. In ICLSSE 2020: Proceedings of the 2nd International Conference on Law, Social Sciences and Education. https://doi.org/10.4108/eai.10-11-2020.2303448
- 36. Zaharah, Z., Kirilova, G. I., & Windarti, A. (2020). Impact of corona virus outbreak towards teaching and learning activities in Indonesia. Salam: Shari'a Social and Cultural Journal, 7(3), 269-282. https://doi.org/10.15408 /sjsbs.v7i3.15104