



## **REFOCUSSING THE BUDGETING STRATEGY FOR HANDLING COVID-19 (CASE STUDY ON BEPELITBANG ARU ISLANDS)**

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### **Abstract:-**

Analyzing the process and results of refocusing budgets at Regional Apparatus Organizations (OPD), Research and Development Planning Agency of Aru Islands Regency (Bapelitbang). In the research design used by researchers at this time is to use descriptive qualitative methods based on a phenomenological approach. The research site is located in the Regional Apparatus Organization (OPD) of the Research and Development Planning Agency (Bapelitbang) of the Aru Islands Regency, Maluku Province. Sources of data in this study are primary and secondary data. Data collection techniques are interviews, observation, and document data sources. Researchers use analysis tools based on direct observation and the NVivo 12 application to assess informants / cases and their experiences / notes and then display them in the coded form of parent nodes, child notes and cases.

**KEYWORDS:** Refocusing The Covid-19 Handling Budgeting Strategy.

### **Introduction:-**

The consequences of covid-19 for regions are, regions are required to implement regional financial policies for certain activities (refocusing), change allocations, besides that local governments are also required to make adjustments to the tax burden on business actors in the regions. Refocusing on the use of certain Unexpected Expenditure (BTT) budget allocations that must be carried out by the local government in accordance with the Minister of Home Affairs Instruction Number 1 of 2020 concerning Prevention of Spread and Acceleration.

Regarding the magnitude of the shift from the refocusing APBD funds of the Aru Islands Regency to handling the impact of the Covid-19 pandemic, it still refers to regulations and is seen based on the regional fiscal capacity which describes the regional financial capacity.

However, what must be the concern of the Aru Islands Regency regional government is that when refocusing the APBD, the Aru Islands Regency Government must reflect on the experience of budget management in previous years to sort and select priority programs / activities that must be carried out during the Covid pandemic. -19. Refocusing the budget in Aru Islands Regency is needed to optimize the management of regional financial budgets during the Covid-19 pandemic, this must be carried out based on regulatory references and local conditions for budget efficiency and effectiveness.

The Bapelitbang of Aru Islands Regency as one of the 62 Regional Government Organizations (OPD) / Regional Government Work Units (SKPD) is an agency organization subject to regulations on the budget refocusing process. This can be seen from the posture of Bapelitbang Kepulauan Aru's APBD which has changed, where before the refocusing rules came into effect the total budget expenditure at Bapelitbang of Aru Islands Regency was Rp. 11,213,498,749.00, - and after refocusing it becomes Rp. 7,191,876,794, - or there was a decrease in the budget of Rp. 4,021,622,000, - this means that there are several activity programs that are not

running or the budget has been diverted in order to finance activities to handle covid-19.

The definition of refocusing itself according to Government Regulation in Lieu of Law Number 1 Year 2020 in article 3 paragraph 1 is the authority to prioritize the use of budget allocations for certain activities (refocusing), change allocations, and use of the Regional Revenue and Expenditure Budget. Based on the Plenary Cabinet session conducted through Video Conference, Jokowi (2020) stated that the purpose of Budget Refocusing was cutting expenditures that were not prioritized, cutting expenditure plans that were not urgent: official trips, meetings, other spending that was not felt. benefit directly by the people, then focus all our strength on efforts to deal with COVID-19, both in the health sector and in handling its socio-economic impacts.

Some of the things above are a general description of the problems that occur in Maluku and especially in the Aru Islands Regency. For this reason, through this research, researchers will analyze the phenomena that occur before and after refocusing the Covid budget by taking a case study at the Bapelitbang of Aru Islands Regency.

The reason for taking the case study at Bapelitbang Aru Islands Regency is because Bapelitbang is the central part of the planning of all regional apparatus organizations, this is in accordance with the main duties and functions of Bapelitbang, namely assisting the Regent in carrying out supporting functions of government affairs which are under regional authority including planning, research. and development.

In addition, the reason for taking the case study at the Bapelitbang of Aru Islands Regency was because as one of the Regional Apparatus Organizations that was subject to budget refocusing regulations, and the impact of budget refocusing at the Bapelitbang of Aru Islands Regency was the elimination of the program of coordination meetings outside the region, while the function of meeting / coordination between officials that has been carried out face-to-face outside the region will be replaced through online media.

In terms of budget policy, there will be large budget savings and the budget can be transferred to Unexpected Expenditures for handling covid-19, but the consequence of eliminating face-to-face coordination meetings is that some regional officials will experience difficulties and misunderstandings in the coordination of receiving information via online media, because online meetings are something new for local officials and in general are not used to holding virtual meetings, besides that, the main problem in the area is the limited internet network quota which is an obstacle so that it is often difficult to do online connection.

## **Literature Review:-**

### **Overview of Theory and Concepts**

Covid-19 is an event or phenomenon that rarely occurs, its impact not only affects human health but also greatly affects the world economy, including Indonesia and Aru Islands Regency which will be part of the research site in this thesis. As a result of the Covid-19 pandemic, there have been changes both in terms of human behavior and in terms of treatment of state and regional budgets in dealing with economic problems.

When talking about theoretical and literature reviews related to the phenomenon of budget refocusing, so far only 1 (one) journal writing literature from abroad was found written by Charles C Blankart and Gerrit B Koester (2009) from Humboldt University Berlin in their journal entitled Refocusing The Eu. Budget - An Institutional View.

### **Robbins Theory of Behavior Change**

If it is related to this research and related to the theory of behavior change stated by Robbins (2006: 273), basically all changes made are for increasing organizational effectiveness with the aim of seeking to improve the ability of the organization to adapt to environmental changes and organizational behavior. The organizational change that Robbins refers to here is in the structure including strategies and systems, technology, physical arrangement and human resources. Organizational behavior according to Khareul Umam (2010: 30) defines it as a field of study that studies the impact of individuals, groups and structures on behavior in organizations with the intention of applying knowledge to improve organizational effectiveness.

The statement by Wayan Gede Supartha and Desak Ketut Sintaasih (2017) in an introductory book on organizational behavior says that an important contribution has been made by managers and knowledge in the field of organizational behavior is the emergence of a concept known as the "contingency approach or situational approach.

### **Budget management effectiveness theory**

The change in the pattern of determining the Regional Expenditure Budget (APBD) that occurred at the beginning of the year 2 (two) times, is something that has just happened in Indonesia, this is done to allocate budgets that are considered not directly touching the people and then refocusing and used for programs / activities that are deemed to directly touch the people and to deal with the activities for handling the impact of the Covid-19 pandemic. Changes in the pattern of determining the APBD will certainly affect budget management, moreover this determination occurs after several budget posts have been absorbed in the range of 10% to 20% and will affect the effectiveness of the budget. The effectiveness itself according to experts including Beni (2016: 69) is the relationship between output and objectives or it can also be said to be a measure of how far the level of output, policies and procedures of the organization is.

#### **1) Planning and budgeting**

Meanwhile, according to Mamesah, (in Halim and Kusufi, 2012: 38) explains, the Regional Revenue and Expenditure Budget (APBD) can be defined as a regional government financial operational plan, where on the one hand it describes the highest estimated expenditure to finance activities and projects. regional projects during a given fiscal year, and other parties describe the estimates and sources of regional revenues to cover the said expenditures.

Based on the above definitions, it can be concluded that the Regional Revenue and Expenditure Budget or abbreviated APBD is the final product output from the collection process of the design of program / activity revenue and expenditure in 1 (one) certain period that has been agreed by the government and legislative institutions in this case DPRD in the form of Regional Regulation.

#### **2) Planning cycle stages**

Planning is the initial process of regional financial budgeting in a certain period, the planning process must be based on Law number 24 of 2004 concerning the national development system and updated again through Permendagri Number 86 of 2017 concerning Procedures for Planning, Control and Evaluation of Regional Development, Evaluation Procedures Draft Regional Regulations Concerning Regional Long-Term Development Plans and Regional Medium-Term Development Plans, as well as Procedures for Amendments to Regional Long-Term Development Plans, Regional Medium-Term Development Plans, and Regional Government Work Plans. Where it is explained about the stages of development planning starting by gathering aspirations bottom up by involving stakeholders or the community who will be the beneficiaries of development programs / activities in the area.

Starting with a village-level Musrenbang where the community will submit development proposals that are considered very important and needed in the village, the results of these proposals will be submitted to the Sub-district level Musrenbang and become suggestions to the District government. Then from the sub-district it will be brought again to the SKPD Musrenbang to synchronize with regional programs and the aspirations of the DPRD at this stage will be selected and sorted according to district priority programs according to the vision and mission of the Regent who governed at that time.

### **Program / Activity Budgeting**

The journey of the budgeting process in the Provincial / Regency and City areas, especially in the Aru Islands Regency, usually begins at the synchronization of the Musrenbang activities at the Regional Apparatus Organization Forum (OPD) level and continues at the Regency level Musrenbang. It is at this time that the OPD leaders receive activity proposals from the village community in stages, the OPD will accommodate and sort according to programs / activities based on priority scales. After determining the targets and objectives of the proposed activities that can be received from the village, the OPD will follow up by making a Budget Work Plan (RKA) - SKPD document, this budget preparation is of course based on the fairness value and regional financial capacity that has been shared with each. OPD based on indicative ceilings.

The RKA-SKPD document will later be submitted to the Regional Financial Management Officer (PPKD), after all the proposals have been completed it will be made again in a General Budget Policy document (KUA) and Determination of the APBD Budget Ceiling. Furthermore, the document will be brought to the DPRD to be jointly discussed between the legislative and executive, after an agreement is made with the Regency DPRD, it will be processed to be ratified and drafted in the Perda APBD.

### **Performance-based budgeting.**

According to Edwards, et.al (1959), the word budget is a translation of the word budget in English which comes from the French word bougette which means a small bag and the word budget was used formally in 1733, when the British Minister of Finance carrying a small bag containing government financial proposals that will be presented to parliament saying "open the budget". From the origin of this language the meaning and meaning of the word budgeting continues to evolve according to the times, the birth of several new economists has influenced the opinion and the meaning of the word "budgeting".

Performance-based planning in Aru Islands Regency for 2020, of course, is based on the standards that apply to planning and budgeting that was made in the previous year. Through the assessment and evaluation of the Regional Perengkat Work Plan (RKPD) document which will be combined with the regional financial budget capacity of the Aru Islands Regency.

However, with the enactment of the status of Extraordinary Events (KLB) due to the Covid-19 pandemic, of course all the status of the regulations in planning and budgeting that were made and agreed upon in the previous year by the Aru Islands Regency government has changed.

### **Research Methods:-**

In the research design used by researchers at this time is to use a descriptive qualitative method based on a phenomenological approach. The reason the researchers used qualitative research methods was because, the focus of the problems studied was related to refocusing the budgeting strategy at the Aru Islands District Planning, Research and Development Agency, it was considered that there were several characteristics in qualitative research, namely: (1). Natural environment as data source; (2). Analytic descriptive in nature; (3). Focus on process; (4). Inductive in nature; (5). Put meaning first. The location of this research was conducted in Aru Islands Regency.

### **Results:-**

#### ***Description of Research Results***

#### **Findings of changes in behavior in the budget implementation system from APBD Murni to APBD after Refocusing**

The covid-19 pandemic phenomenon has changed the system that occurs in the Aru Islands APBD, especially the Bapelitbang of Aru Islands Regency, this system change is influenced by regulations issued by the central government, namely on March 20, 2020, the President Issued Presidential Instruction of the Republic of Indonesia 2020 concerning Refocussing Activities Budget reallocation and procurement of goods and services in order to accelerate the handling of Corona Virus Disease 2019 (Covid-19). This is also supported by other regulations such as State Financial Policy and Stability of Government Regulations in Lieu of Law of the Republic of Indonesia Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling Pandemic Corona Virus Disease 2019 (Covid-19) and / or In the Context of Facing Threats That Endanger the National Economy and / or Financial System Stability.

#### **Findings of changes in technological systems.**

The occurrence of the Covid-19 pandemic in Indonesia, especially in the Aru Islands Regency, greatly influenced changes in the behavior of office activities, especially in the OPD Bapelitbang of Aru Islands Regency, this was due to the enactment of the Joint Decree (SKB) 2 of the Minister of Home Affairs and the Minister of Finance Number: 119 / 2813 / SJ and Number: 117 / KMK.07 / 2020 regarding budget adjustments dated April 9, 2020, local governments are required to reduce and even eliminate budget expenditures for programs / activities for out-of-region coordination meetings and have an impact on the disconnection of information on out-of-region meetings. face to face through physical contact.

## **Findings of decreased performance effectiveness (achievement of program / activity performance targets).**

In terms of the pure budget for 2020 OPD Bapelitbang of Aru Islands Regency before the refocusing budgeting took place, especially on Direct Expenditures of Rp. 8,155,575,000.00, - and linked to 2 (two) regulations 46 of 2011 concerning Assessment of Civil Servant Work Performance and Regulation of the Head of BKN Number 1 of 2013 concerning Implementation of Government Regulation Number 46 of 2011 concerning Assessment of Work Performance of Civil Servants, Employee Performance (SKP) in one year can be evenly divided among all State Civil Apparatus based on Performance Based Budgeting, in the sense that SKP apparatus Bapelitbang can meet assessment standards because 1 Secretariat, 4 Sectors and 16 Sub-sectors can have activity and work budget in one year.

## **Research findings based on the results of coding Nodes and Case interview transcripts, the effect of refocusing budgeting on the Regional Government of the Aru Islands Regency:**

### **1. Standard amount of budget used Refocusing Budgeting.**

The informant of the Head of Social and Cultural Affairs of the Aru Islands Regency Bapelitbang on behalf of Hendrick Haluruk said that: "it has to be 50% of the APBD for handling covid, we are also given at Bappeda a ceiling that is almost half, so we all have to adjust the ceiling given by TPAD based on a letter from ministry".

### **2. Purpose of Refocusing Budgeting in Aru Islands Regency.**

The coding results show that 2.59% of input from informants means that the purpose of refocusing budgeting / rationalization of this budget is the elimination / cutting of program / activity budgets at OPD Bapelitbang Aru Islands Regency, the results of these cuts will be saved to be allocated / allocated to handling the impact of Covid-19 provision of social assistance, economic recovery and others in accordance with the principles of the prevailing law.

### **Findings of accumulated program / activity budgets**

The researcher saw the percentage recapitulation amount of 4.26%, and assumed that, informants generally interpret budget cuts / budget efficiency based on priority scale must be carried out by all sectors. However, the researchers saw that there was one area that was very affected and even seemed not included in the priority scale calculation, causing a maximum cut in the program / activity budget, namely the Economic Sector.

### **Discussion:**

The covid-19 phenomenon is not only dangerous in terms of health, but it has hit the economy from the center to the Aru Islands Regency area. The initial adaptation made by the central government to environmental change was to change the system which was forced through laws related to refocusing budgeting and had to be carried out by the Provincial / District / City Governments including the Aru Islands Regency.

OPD Bapelitbang Aru Islands Regency as an organizational unit under the Aru Islands Regency Government carries out refocusing budgeting strategies by 50% by referring to the Joint Decree of the Minister of Home Affairs and the Minister of Finance Number: 119/2813 / SJ and Number: 117 / KMK.07 / 2020 regarding the Acceleration of 2020 Regional Revenue and Expenditure Budget Adjustments in the Context of Handling Corona Virus Disease 2019 (Covid-19), as well as Safeguarding Public Purchasing Power and the National Economy.

When the new system is run, we immediately have new patterns, new changes, and even new behavior for the organizations where we work. The connection with the OPD Bapelitbang research site of Aru Islands Regency is, when a new regulatory or law system was born, the planning and budgeting patterns also changed, or it could be said that the covid-19 phenomenon changed the cultural behavior pattern of Bapelitbang OPD organizations in terms of budget efficiency. which has an impact on the pattern of changes in the effectiveness of performance and performance of the apparatus.

In accordance with the principles stated in Robbins' behavior change theory, changes in organizational

behavior at Bapelitbang Aru Islands Regency create innovation and risk for the organization and the individuals who work therein. The goal is to streamline the affected budget in the form of refocusing / rationalizing the covid-19 handling budget by 50% of the total budget ceiling. By streamlining the remaining budget, it is hoped that the OPD Bapelitbang of Aru Islands Regency can continue to survive in carrying out its main duties and functions in serving the community.

### **Conclusion:**

This study uses a phenomenological research method related to the situation of the COVID-19 pandemic that has hit Indonesia, especially the Aru Islands Regency, the theory used is based on Robbins' behavior theory (2006: 273) and analyzes the meaning of Robbins' behavior change using Creswell's theory (2013: 193) Qualitative Inquiry book. and Research Design Third Edition, researchers used analysis tools based on direct observation and the NVivo 12 application to study informants / cases and their experiences / notes then display them in the coded form of parent nodes, child nodes and cases.

Based on these experiences we can understand the behavioral changes made by organizations both in terms of systems and individual behavior to survive in the midst of the Covid-19 pandemic by:

#### 1. Innovation and Taking Risks

Bapelitbang apparatus, both agency secretaries and heads of Bapelitbang, Aru Islands Regency are demanded to make cultural changes in terms of program / activity innovation in 2020, the goal is to efficiently rationalize the budget and even eliminate programs / activities with the consequence of not achieving the performance targets set in 2019, will but 50% of the budget allocation can be fulfilled to be diverted in the context of prevention, handling and economic recovery due to the impact of Covid-19.

#### 2. Attention to details

Through refocusing the covid-19 handling budgeting strategy at the Aru Islands district development planning agency, the Secretary of Bapelitbang and 4 Heads of the Division are required to be careful in terms of analysis and detailed planning for handling covid 19, according to ministerial regulations to achieve a rationalization target of 50%. At the beginning of the Regional Budget Perbub Murni 2020 Bapelitbang Aru Islands Regency managed 9 programs and 41 activities with a total direct expenditure of Rp. 8,155,575,000.00, - and changed the budget refocusing / budget rationalization through the Perbup into 9 programs and 33 activities with a total direct expenditure of Rp. 4,133,953,000.00, -

#### 3. Result Orientation

The point here is to refocus the budget strategy adopted by Bapelitbang related to the 50% regulation, which is more oriented to the results of achieving a cut of 50% of the total Pure APBD of the organization that has been set in 2019. Even though in the end it did not reach the maximum figure or only 49.31% , this is because prior to the enactment of the Joint Decree of the Minister of Home Affairs and the Minister of Finance Number: 119/2813 / SJ and Number: 117 / KMK.07 / 2020 in 2020, several budget posts have been used and their budgets can no longer be withdrawn.

#### 4. Orientation of People

The orientation of people that occurs after the implementation of refocusing the budgeting strategy for handling Covid-19 is affecting the performance of individual apparatus, this is as a result of budget buildup in the physical and infrastructure sector, research and development, the Bapelitbang secretariat so that officials in the economic and socio-cultural fields. The main problem is not only employee performance, but it makes it difficult for the State Civil Service (ASN) during the promotion process of career, because the career process and promotion of ASN ranks are assessed based on workload according to SKP every 1 budget year.

#### 5. Team Orientation

The culture of the work team orientation since refocusing budgeting in the aru archipelago district bapelitbang, based on the results of observations of researchers in the field, everything is normal and is still within the limits of reasonableness, seen from the phenomenon of social patterns and conversations from each field can still mingle, besides that it is also seen in R & D and staff. Fispra is still busy working on year-end reports.

#### 6. Aggressiveness

Refocusing budgeting changes the aggressive behavior at work, one of which is the discipline of entering and leaving the office so irregularly, besides that, the employees relax more because of the lack of busy work.

#### 7. Stability (existence)

Despite carrying out budget efficiency in the form of budget rationalization, the Bapelitbang of Aru Islands Regency can still carry out its main duties and functions in serving the community.

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