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POLICY REFOCUSING REGIONAL EXPENDITURE BUDGETS IN HANDLING COVID-19 IN MAJALENGKA DISTRICT

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Abstract

The purpose of this study is to investigate possible strategies for focussing budgetary allocations in an effort to speed up the process of processing Covid-19 in Majalengka Regency. According to Presidential Instruction policy No. 4 of 2020, which addresses budget refocusing policies, budget allocations, and activities to hasten the management of Covid-19. The purpose of this article is to explain the rationale behind the policy of refocusing the budget, as well as the effect that this policy has had on the management of Covid-19. This research makes use of descriptive and qualitative methods by gathering a variety of pertinent materials including periodicals, publications, and research conducted in libraries. Efforts to stop the spread of the Covid-19 virus are one of the consequences of the refocusing of financial priorities in the Majalengka Regency. The majority of the COVID-19 handling money were originally intended to be allocated to refocus the infrastructure budget. However, there was a change in the budget, and the money that had been allocated for development was given back to the various OPDs. The notion of reusing previously allocated funds within the budget allocates funds to meet fundamental requirements, which typically do not have an immediate effect. The budget for the Majalengka Regency Government has been used up to 66.37 percent of the total amount that was allotted for the budget cap for the APBD in 2020. According to the findings of the study, the process of redirecting the budget encountered various challenges during the development process or initiatives that had been planned, but it was successful in dealing with Covid-19 in the Regency. Majalengka.

Keywords: Budget; refocusing; Local Government; Budget

Abstrak

Penelitian bertujuan untuk membahas kebijakan refocusing anggaran dalam upaya percepatan penanganan covid 19 di Kabupaten Majalengka. Berdasarkan kebijakan Instruksi Presiden Nomor 4 Tahun 2020 tentang kebijakan refocusing anggaran, alokasi anggaran maupun kegiatan percepatan penanganan covid-19. Artikel ini bertujuan menjelaskan dasar kebijakan refocusing anggaran dan dampak yang ditimbulkan dalam penanganan covid-19. Penelitian menggunakan kualitatif deskriptif dengan mengumpulkan berbagai sumber yang relevan melalui jurnal, laporan dengan menggunakan studi kepustakaan. Dampak adanya refocusing anggaran di Kabupaten Majalengka antara lain upaya pencegahan penularan covid-19. Dana penanganan COVID-19, sebagian besar awalnya merupakan refocusing dari anggaran infrastruktur. Namun, terjadi perubahan anggaran dan dikembalikan anggaran pembangunan tersebut ke OPD masing-masing. Prinsip penggunaan refofusing anggaran mengambil anggaran kebutuhan dasar yang secara principal tidak berdampak langsung. Pemerintah Kabupaten Majalengka telah menggunakan anggaran sebesar 66,37 persen dari pagu anggaran yang dianggarkan pada APBD tahun 2020. Berdasarkan hasil penelitian bahwa pelaksanaan refocusing anggaran mengalami beberapa kendala dalam proses pembangunan atau program yang sudah direncanakan, namun memiliki keberhasilan dalam penanganan covid-19 di Kabupaten Majalengka.

Kata Kunci: Anggaran; *Refocusing*; Pemerintah Daerah, Anggaran.

INTRODUCTIO N

As we already know, the emergence of SARS-CoV-2 since late 2019 with its growing list of variants has become a worrying concern for global health and economy (Basu, 2021). January 30 2020, COVID-19 was declared a public health emergency that shocked the whole country by the World Health Organization (WHO) (Indayani & Hartono, 2020). In Indonesia, at the beginning of March 2020 the presence of the virus began to be detected. 2 people were confirmed to have contracted COVID-19 from a foreign national, and as of October 8 2022, 6,443,949 had been confirmed to have been exposed to Covid-19 (covid19.go.id). Many changes have occurred due to the presence of Covid-19.

Starting from a human health crisis to causing significant economic losses (Priya et al., 2021). World economic growth weakened, including Indonesia, which experienced a decline (Indayani & Hartono, 2020). According to (Badan Pusat Statistika, 2021) in the fourth quarter of 2020 economic growth in Indonesia decreased by around 2.19%.

In order to achieve certain goals of Corona Virus Disease 2019 and/or in the context of Facing Threats that Endanger the National Economy and/or Financial System Stability Constitution, the government issued Law Number 2 of 2020 regarding the Stipulation of Government Regulation in Lieu of Law Number 1 of 2020 concerning

State Financial Policies and System Stability. This law was issued in lieu of Law Number 1 of 2020 concerning State Financial Policies and System Stability. The adoption of this strategy will, at the very least, have a favorable effect on the fiscal policies of the central government, which will result in the regional governments' experiencing a refocusing and reallocation of regional budget plans that were set by the Regional Government (Nia Aprilia Nurjannah, 2022). Refocusing or reallocating is focusing the budget on emergency activities by postponing non-urgent or urgent needs.

Almost all regions in Indonesia are exposed to COVID-19, one of which is the Majalengka Regional Government. A total of 11,824 people were infected with the COVID-19 virus as of 20 December 2021 and regional financial management were also affected (Eki Yulianto, 2021). Following the publication of the State Finance and Financial System Stability policies for Handling a Pandemic, these policies are being used as a regional reference for Majalengka Regency in connection to the Budget Refocusing policy. In addition to this, this is in accordance with Presidential Instruction No. 4 of 2020, which is titled "Budget Refocusing, Budget Reallocation, and Procurement of Goods and Services in the Context of Accelerating Handling of

COVID-19. The posts that will get the refocusing and reallocation of the regional financial budget channel, namely health management, economic impact management, and provision of social safety nets (Khatulistiwa, 2021). With the policy of refocusing the budget to accelerate the handling of COVID-19, it will certainly cause consequences or obstacles. Therefore, it is necessary to have an analysis to see how effective it is as well as the consequences arising from the budget refocusing policy that has been set. Moreover, this will be an interesting discussion because there are efforts to delegate the handling of COVID-19 by the Central Government through the authority delegated to Regional Governments (Irman & Darmawan, 2021).

The refocusing of the budget carried out by the Government of Majalengka is quite interesting to be discussed in this journal. This is because the use of covid 19 handling which initially used development funds was then changed to use basic needs data which still aims to maintain the regional development budget. However, in practice, collaboration and transparency are needed in the refocusing process in Majalengka Regency, especially the Health Office. Implementation of refocusing the Health Service budget in accordance with Regulation of the Minister of Finance of

the Republic of Indonesia Number 17/PMK.07/2021 concerning the management of transfers to regions and village funds for the 2021 fiscal year in order to support the handling of the Corona Virus Disease 2019 (COVID-19) pandemic and its impact.

THEORITICAL FRAMEWORK

Budget Refocusing

Refocusing the budget is the same thing as focusing or refocusing the budget. In the meantime, the term "budget refocusing" refers to the process of concentrating or refocusing the budget on activities that were not previously allocated through the use of a budget modification. (Indriyani & Sulistiyawati, 2021). Budget refocusing is an activity to improve and revise the budget by the government which is carried out during the fiscal year (Nia Aprilia Nurjannah, 2022).

The budget refocusing policy, to accelerate the handling of COVID-19, is through Presidential Instruction Number 4 of 2020. Several things that need to be considered include:

- 1) Increasing the speed with which operations related to refocusing and reallocating the budget are carried out by amending the budget and submitting revision proposals to the Minister of Finance;
- 2) Quicken the pace at which the acquisition of goods and services is carried out by making comprehensive facilities and access

points available in accordance with the law in order to facilitate the quickening of the processing of COVID-19.

Budget and Regional Budgeting

Budgets are usually dynamic. This means that it must provide the ability to manage unforeseen matters, while at the same time paying attention to budget accountability during implementation. The government uses the budget as a tool or instrument in regulating the lives of its people, as well as influencing the condition of the state which is basically rooted in society (Sanjaya, 2020).

Munir (2003) in (Sanjaya, 2020), revealed that the budget is something that is very important to study because:

1. To build a social economy while guaranteeing people's lives, the budget is an instrument for the government;
2. The budget is a tool as a form of public accountability by related institutions. This is also a form of government responsibility towards its people;
3. The budget is used as a controller and assessor of government performance (government performance measurement tool).

Talking about regional institutions, for example the regional House of

Representatives (DPRD) approves the regional budget or APBD that has been prepared by the regional government in such a way. The budget is usually in the form of government revenues and expenditures over a period of one year. The process of preparing a budget is called budgeting. Budgeting is the link between recurring and planned expenses (Rachmadani et al., 2022). In the process, the interests of the public sector must be the main concern, taking into account the economic, social, and political aspects. Usually, budgeting by the government relates to determining the amount of allocation of funds for policies or activities to be carried out during one period. The budget must meet the aspects of planning, control, transparency and accountability.

The Indonesian government then made various legal choices on the basis of policies aimed at tackling the Covid-19 pandemic. One of them is through the presence of Law Number 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 and/or In the Context of Facing Threats Which Endanger the National Economy and/or Stability of the Financial System Become Laws. The presence of these laws then had impacts both

substantive and procedural in terms of governance, one of which was the financial management policy between the central and regional governments which underwent several transformations, especially in the context of refocusing and reallocation, namely re-centralization and transfer of the APBD (Budget Regional Expenditure Opinion).

The design of regional financial management will essentially reflect the principles of the fiscal decentralization policy for the regions, namely money follows function. So that the regions have the responsibility to carry out arrangements related to regional financial management so that they can fulfill regional interests. Furthermore, the presence of political budget cycles in the regions can actually influence the implementation of regional financial management. The phenomenon of political budget cycles is basically influenced by changes in the pattern of the state budget structure. Political Budget Cycles are cycles in several components of the government budget caused by the cycle of the general election process.

METHOD

In this study, the method used is a qualitative method with a literature study and a descriptive analysis approach. Researchers collect information relevant to the problem being researched, which can be obtained from online media or research

libraries by collecting relevant information, namely conducting a review of various written documents such as notes, literature, as well as various reports related to the problem. Researchers try to analyze how the policy of refocusing the Covid-19 budget in Majalengka Regency.

RESULTS AND DISCUSSION

According to Presidential Instruction Number 4 of 2020, the implementation of policies on budget refocusing, budget reallocation, and the acquisition of goods and services in order to expedite the handling of COVID-19 (Khatulistiwa, 2021). The regional government that is in the process of revamping the Regional Revenue and Expenditure Budget will provide assistance for initiatives related to pandemic response. (Setyoko & Wijaya, 2022). This policy prioritizes budget reallocations that were not originally intended for handling COVID-19, then changed to be more focused on efforts to accelerate handling of COVID-19. The impact of the global economy and the weakness of the economic system due to the impact of non-strategic policies was taken into consideration for the implementation of these policies. The concept of refocusing is an alternative step in dealing with a crisis because it is believed to be able to control financial stability and minimize the occurrence of an

economic recession (Sopannah, 1984).

Factors influencing budget refocusing include income variances, for example local revenue. Second, the expenditure variance, and the financing variance. The main purpose of refocusing is to anticipate instability. Refocusing the Health Office's budget, which is affected by the budget refocusing, comes from the Special Allocation Fund (DAK) and part of the General Allocation Fund (DAU).

The budget or budget is an aspect that must be handled properly and measurably by Regional Governments throughout Indonesia, including in Majalengka Regency. Mardiasmo, Deputy Minister of Finance in 2014 revealed that changes to the policy of refocusing state budgets and finances have become a necessity for regional governments in dealing with a pandemic, especially to accelerate economic recovery and handling public health, refocusing must be carried out with a focus on programs to accelerate the handling of the COVID-19 pandemic (medcom.id, 2020).

Budget refocusing and reallocation of APBD which is channeled to three posts, namely, handling Health, handling economic impacts, and providing a social safety net, is carried out in stages. In the first stage, Majalengka's COVID-19 budget is 23 billion which is intended for health care workers, such as the Majalengka

Regional General Hospital (RSUD), Regional Disaster Management Agency (BPBD, Health Service, and Social Services). Then for stage II, the Majalengka Regional Government provides 71 billion for the social security budget, of which 33 billion is for mitigating economic impacts by distributing assistance of Rp. 500 thousand for 4 months to the heads of affected poor families in Majalengka as many as 16 thousand families.

In addition, many people believe that the refocusing policy will hamper the sustainability of activities related to infrastructure, for example in repairing damaged roads. where, in Majalengka itself there are many roads that are damaged enough to be worth repairing, and prevent accidents from happening (Cecep Taufik, 2021). Many physical and non-physical work are temporarily postponed.

Nonetheless, the implementation of the COVID-19 budget refocusing has been fully realized as it should be. For example, at the Majalengka Regional Government Health Service it was fully implemented in the first quarter of 2021, namely between February and March, even though the realization of the budget did not match what had been budgeted. The Majalengka District Health Office has carried out budget refocusing in accordance with the instructions decided by the central and local governments (Nia Aprilia Nurjannah,

2022).

The distribution of aid to the poor is also very helpful, especially for many people who have lost their jobs. However, unfortunately many poor people cannot be reached due to several factors, such as incomplete documents. And poor people who receive assistance are also often tricked by unscrupulous persons who herd and order recipient families to give certain items and in certain places as well. In addition, in the distribution of assistance, there was often uncontrollable chaos from the community.

The concern that arises and then becomes a problem is that with the refocusing of the COVID-19 budget, it is prone to being misused by certain officers who should manage the budget with a sense of responsibility (Junaidi et al., 2020).

Several programs in refocusing the budget for handling Covid-19 are first, the budget for fulfilling individual health and public health. before the change, which was IDR 225,912,173,513, - and after the budget refocusing was IDR 241,209,173,369, -. Second, strengthening integrated Covid-19 data and information. This is an effort to provide actual information regarding Covid-19 information.

CONCLUSION

Based on research on the Regional Budget Refocusing Policy in Handling

COVID-19 in Majalengka Regency, the following conclusions can be drawn, namely:

1. The implementation of the COVID-19 budget refocusing has been fully realized as it should be carried out in stages. For example, by distributing assistance of IDR 500,000 for 4 months to the heads of 16,000 affected poor families. All of the Health Office programs that were affected by the budget refocusing were implemented.
2. There are many obstacles in the budget refocusing process, especially issues of transparency and common perception in the refocusing process.
3. The existence of budget refocusing has the impact of hampering the sustainability of development related to the need for facilities and infrastructure.

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