

EVALUATION OF POLITICAL PERFORMANCE BUDGETING IN REGIONAL DEVELOPMENT POLICIES ON REFOCUSING COVID 19 IN TANJUNGPINANG

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ABSTRACT

During the Covid-19 pandemic, determining policies in the development sector greatly determines performance in government, both at the regional and central government levels. This paper focuses on performance evaluation in a political context on refocusing budgeting in handling Covid 19 in Tanjungpinang City in 2020. The research method is carried out with a qualitative approach which is a literature study by examining some secondary data. The secondary data obtained is relevant and then analyzed in depth against the main indicators of performance in public budgeting in the government system in Tanjungpinang City. The results of the analysis show that the performance evaluation in the Tanjungpinang City government shows that the influence on political performance is still very low in the quality of performance in the Tanjungpinang City government in public budgeting. In addition, the context in public budgeting should involve stakeholders in the form of collaborative governance so that political performance in budgeting in regional development provides a win-win solution in refocusing the handling of COVID-19 in Tanjungpinang City.

Keywords: Evaluation, Performance, Refocusing, COVID-19

INTRODUCTION

Seeing the development of the impact of this pandemic in the regions, the central government has issued a policy as stated in the Joint Decree (SKB) between the Ministry of Home Affairs and the Ministry of Finance concerning the Acceleration of Adjustment of the 2020 APBD, which contains mandates regarding fiscal policies that can be carried out by local governments to play a role in handling COVID-19. The fiscal policy priorities as stated in the SKB include financing the provision of a social safety net covering social assistance for the poor or underprivileged who have experienced a decrease in purchasing power due to the COVID-19 pandemic. Handling the economic impact, especially keeping regional businesses alive, among others, is through empowering MSMEs and cooperatives in order to restore and stimulate economic activity in the regions (Feranika et al, 2020).

The central government itself has at least prepared several regulations related to budget adjustments in the framework of handling COVID-19, including in several regulations, namely; Perppu Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling COVID-19, Presidential Decree Number 7 of 2020 concerning the Task Force for the Acceleration of Handling COVID-19, Presidential Decree Number 52 of 2020 concerning the Construction of Observation and Shelter Facilities in Handling COVID-19 or Emerging Infectious Diseases on Galang Island, Batam City, Riau Islands Province, Presidential Instruction Number 4 of 2020 concerning Refocusing of Activities, Budget Reallocation, and Procurement of Goods and Services in the Context of Accelerating Handling of COVID-19, Government Regulation Number 21 of 2020 concerning Large-Scale Social Restrictions In the context of the Acceleration of Handling COVID-19 and Presidential Decree No. 11 of 2020 concerning Determination of Public Health Emergency Status.

Regional Governments are also asked to adjust the Transfer Funds from the Central Government based on the Details of Transfer Allocation to Regions and Village Funds stipulated in PMK Number 35 / PMK.07 / 2020. In the aforementioned provisions, local governments are required to cut spending on goods / services by at least 50%, cut capital expenditures by at least 50% and adjust personnel expenditures. The Difference in the Budget from Adjustment of Regional Revenue Targets and Regional Expenditures is used to fund Health Sector Expenditures and other health-related matters in the context of preventing and handling the COVID-19 pandemic; Provision of a Social Safety Net; and Management of Economic Impacts, especially keeping the regional business world alive (Sugiri, 2020; Pogos, 2021).

In the formal process, legislation on the budget mechanism has been made, but there is still misuse of the budget, even the formulation process is still dominated by elite interests. This process is only interpreted as a formal process and is still far from the values of justice in good governance (Astomo, 2014; Febrianingsih, 2012). Viewed from the political aspect, the budget is political is about budgeting. As the most important lesson from all of this, of course, in this case, the government must provide the right and strategic instruments in an effort to protect the community which is important and urgent to be carried out objectively.

Budgeting is basically a matter of making various choices or priorities for doing something or not doing something (Dye, 1972). Budgeting is assumed to be rational, economic, and politically free choices. In practice, budgeting is closely related to politics, namely regarding bargaining between various powers that have the authority to determine which ones are important and which are not (budgeting is power and politics). The budget is a political activity, so the process and work product are political products related to who gets what, who is involved, and the problems and conflicts that arise in the preparation of being able to determine the budget (Gunawan et al, 2012).

The refocusing policy has the potential for criminal acts when natural disasters occur. The allocation of funds from the government for disaster management is prone to be misused by certain individuals who should have the obligation to manage the disaster management funds by taking into account that these funds are intended for humanitarian purposes. According to (Freeman & Shoulders, 2003) states that the budget set can be viewed as a performance contract between the legislature and the executive. According to Wildavsky and Caiden (2004), budgeting is a process in which various people or interest groups express different desires and make different decisions.

To reach a decision from these different interests, they convey arguments about what is right and fair, while in the government itself conflicts occur in terms of policy choices in budgeting (Wijayanti, 2017). Considering that the funds available in the limited budget must be divided proportionally, there must be a mechanism for dividing spending options in dividing this, where conflicts of interest often occur to be able to control the budget (Wulani, 2017). If there are interest groups trying to get more preferred programs or projects, then their strategy is clearly “to organize the budgeting process”. This results in one interest group getting more things but the other group does not (Marhaeni, 2008).

Wildavsky and Caiden (2004) further state that the objectives of budgeting are as diverse as the goals of the people involved in making them, budgets aim to coordinate different activities, complement each other, but budgets also aim for their enjoyment, for example, the budget. for the means used by them, by mobilizing support from other groups. For example, various important decisions are made who will win, who will lose, who will be splashed with the sustenance of development (how much), and who cannot, because the policy process is implicit or explicit, is actually a political choice (Ginting et al, 2018). In this case, it is necessary to conduct an in-depth study of the synergy of understanding the budget refocusing policy carried out by regional spending in Unexpected Expenditures (BTT) for handling the COVID-19 pandemic. Of course, this will be a new discussion in Indonesia because there are efforts to delegate handling of COVID-19 by the central government and many have also been delegated through the authority given to local governments (Setiawan & Mahadiansar, 2020; Yudithia & Mahadiansar, 2019).

Recofusing itself according to Markides (1992) also argues that refocusing will make it easier for managers to monitor and make better decisions when the company's business is positioned more narrowly. This also happens in a country, the concept of refocusing should also be applied in ensuring the financial stability of a country, especially when facing a crisis. Refocusing is one of the alternatives to minimize economic recession in ensuring national economic stability. The consideration of refocusing is of course the occurrence of global economic turmoil due to an event or the fragility of the economic system due to the impact of inappropriate or strategic policies (Junaidi et al, 2020).

In the case of the Tanjungpinang City Government (Pemko) itself, it has refocused the budget several times for handling the Covid-19 pandemic. In 2020 budget refocusing will be carried out in the context of handling Covid-19, which includes handling health, handling economic impacts, and Social Safety Networks. Several times the refocusing that has been done has become a fundamental question related to planning in the Unexpected Expenditure (BTT) budgeting has it gone through the right stages and mechanisms? Then, what about the political budget performance carried out by the Tanjungpinang City government in dealing with the covid problem, it is certainly interesting to discuss the realized budget absorption and related to trimming several sectors that are affected by the regional development plan that has been stated in the RPJMD.

If you look at the Regional Original Revenue of Tanjungpinang City, where the previous year, namely in 2019, Tanjungpiang City PAD reached 15.06%, while in 2020 it only got a proposition of 14.46%. In the context of regional autonomy, this is certainly something that is not encouraging, because the essence of regional autonomy is not only limited to the authority to carry out government affairs but also demands regional financial capacity. Therefore, the potential for local revenue still needs to be explored and optimized in order to boost regional financial capacity. Moreover, in the era of the COVID-19 pandemic, which provides enormous discretion to the Regional Heads in determining the rationalization and refocusing of the APBD and absorption of the indirect expenditure budget (BTT) for handling COVID-19, it is very prone to be used for political interests and has an impact on performance regional development.

RESEARCH METHODS

In this research study, writing uses a literature study as a medium to convey reviews related to the development phenomenon in Tanjungpinang City based on indicators in the 2018-2023 Tanjungpinang City RPJMD and the achievements that have been made and contained in the 2020-2020 Tanjungpinang Mayor LKPJ. This is also supported by current phenomena so as to further strengthen the results of the reviews in this paper. The literature study used by researchers is adjusted to the problems found (Galvan & Galvan, 2017).

This method is used to obtain data in the form of documents, namely the archives needed for this research, while the analysis is carried out by qualitative analysis (Zed, 2014). In qualitative analysis, researchers emphasize the analysis of secondary and primary data collected. Qualitative analysis in this case is an effort made by working with data, organizing data, sorting them into manageable units, synthesizing them, looking for and finding patterns, finding what is important and what is learned, and deciding what can be told. to others. Qualitative analysis is expected to find comprehensive study results (Miles et al., 2014).

RESULTS AND DISCUSSION

The number of target indicators for the RPJMD for Tanjungpinang City in 2018-2023 are 34 indicators, in 2020 consisting of 24 indicators (70.59%) with very high performance status, as many as 3 indicators (8.82%) with high status, as many as 0 indicators (0.00%) with moderate status, as many as 1 indicator (2.94%) with low status, and 6 indicators (17.65%) with very low status. Thus, overall the RPJMD target indicators that have good performance (high and very high) are 27 indicators (79.41%). In terms of realization of direct expenditure for the implementation of programs and activities in 2020 amounting to Rp.497.51 billion with a percentage of 92.59%. The regional performance indicators targeted in the 2018-2023 RPJMD for the 2020 fiscal year amount to 403 program performance indicators. Of the total indicators, 287 indicators (71.22%) have very high performance, 34 indicators (8.44%) have high performance, 18 indicators (4.47%) have moderate performance, as many as 7 indicators (1.74%) have low performance, and as many as 57 indicators (14.14%) have very low performance.

This achievement is of course inseparable from various dynamics, where one of the things that has a significant effect is the result of the Covid-19 pandemic which occurred almost throughout 2020. Budget refocusing policies, social restriction policies, which in turn also have an impact on the socio-economic activities of the community, are a challenge for the regional apparatus of the city of Tanjungpinang to achieve predetermined targets. Furthermore, in terms of handling covid 19, the overall realization of the handling of covid-19 reached IDR 47,618,612,624 of the total budget of Rp. 73,903,134,500.00 (64.43%). Realization of health care was IDR 12,581,909,054.00 from a budget of Rp. 14,734,993,632.00. The realization of handling the economic impact was IDR 13,581,082,854.00 from the budget of Rp. 16,889,624,400.00. Realized social safety net of IDR 34,037,529,770 from a budget of IDR 57,013,510,100.00. Details of spending for handling covid-19 in 2020 in detail can be seen in the following table. (LKPJ Mayor of Tanjungpinang, 2020).

The Regional Medium-Term Development Plan (RPJMD) is an elaboration of the vision, mission and programs of the Regional Head whose preparation is based on the RPJPD and takes into account the National Medium-Term Development Plan (RPJMN). Seeing and observing requirements related If you look from the perspective of development planning, Tanjungpinang City has main performance indicators that must be corrected from the achievements of the Tanjungpinang City Government which are set as 7 Main Performance Indicators, namely:

Economic growth;

Economic growth provides an overview of the impact of development that has been implemented by the government, particularly in the context of developing the economic sector. Economic growth shows the rate of economic change that occurs in a certain area. Based on the 2018-2023 RPJMD of Tanjungpinang City,

in 2020 economic growth is targeted to reach 5.22%, but in fact, in 2020, the economic growth of Tanjungpinang City has decreased to reach -3.45%, of course is not a problem. which is encouraging because the performance of the economic sector is still very far from the target that has been set and has even experienced a very drastic decline. This of course requires even better efforts from various sectors, plus the condition of the Covid 19 pandemic that has not ended.

Percentage of Poor Population

Based on the 2018-2023 RPJMD of Tanjungpinang City, in 2020, the percentage of poor people in Tanjungpinang City in 2020 is targeted at 9.14%, for its realization it shows that things that are experiencing fluctuating development tend to increase because in 2019 the percentage of poor people in the city Tanjungpinang reached 9.05%, but in 2020 it is even alarming with a figure that is far from the target set, namely 9.14% and now it has reached 9.37%. It is undeniable that this is the impact of the Covid 19 pandemic, but it needs close supervision in terms of policies and decisions concerning the welfare of the people of Tanjungpinang City.

Bureaucratic Reform Index

For the bureaucratic reform index, in 2020 it is targeted at a score of 81.05, but unfortunately during the Covid 19 pandemic, the Tanjungpinang City government carried out massive ASN mutations without any clear consideration. The Bureaucratic Reform Index is one of the benchmarks for assessing the extent to which the ability and willingness of the government apparatus in filling and administering the bureaucracy is good, clean, healthy and professional. Therefore, the achievement of quality regional government administration cannot be separated from the readiness of the Regional Government Bureaucratic Human Resources in implementing Bureaucratic Reform. The administration of government in the management of the State Civil Servants (ASN), including those related to ASN mutations. The principles of implementing transfers are carried out on the basis of conformity between the competence of ASN and the requirements of the position, classification of positions and career patterns with due regard to organizational needs and by taking into account the principle of prohibiting conflicts of interest.

Based on the regulation of the State Civil Service Agency (BKN) Number 5 of 2019 concerning the Procedure for Implementing Mutations, it is explained that government agencies prepare ASN mutation plans in their environment. We from the DPRD recommend several aspects that must be considered by the Tanjungpinang City government in implementing mutations including competence, career patterns, employee mapping, succession planning groups (talent pool), career transfer and development, assessment of work performance / performance and work behavior, organizational needs and The nature of the technical or policy work depends on the classification of the position that must be fulfilled in submitting the transfer, including the attachment to job analysis

(ANJAB) and workload analysis (ABK) for the position of ASN that will be transferred. Then several things that need to be considered related to the ASN concerned should also not be in process or undergoing disciplinary and / or judicial proceedings, employee placement should be in accordance with educational background and ability, rise / fall in position / echelon which is not accompanied by an assessment of performance achievements so that the impression is only because of like it or not, and an important note related to the lower workload of ASN employees than PTT / THL. However, the Tanjungpinang City Government did just that.

Human Development Index

The Human Development Index is a statistic composite index of life expectancy, education, and per capita income indicators, which are used to rank countries into four tiers of human development. The Human Development Index (HDI) in Tanjungpinang City in 2020 is targeted at the index figure of 78.49. The relative position of the HDI for Tanjungpinang City in 2020 is 78.91, above the Province (75.48) and National (71.92) and is the city with the second highest HDI in the Riau Islands after Batam City at 81.11. That is, it can be said to be good because it has increased and exceeded the expected target.

Gender Development Indeks

In 2020, the Tanjungpinang City Gender Development Index (IPG) target is projected to be 96.65. In fact, the IPG score in 2020 has increased by 96, 79 based on the latest release of the Tanjungpinang City BPS. This is an achievement that should be appreciated in the sense that the results of human development in Tanjungpinang City are increasingly able to approach the best level of equality between men and women. Used to measure the achievement of the same dimensions and variables as HDI, but reveal the unfairness of achievement of men and women.

Percentage of Sustainable Local Arts and Culture

In the RPJMD of Tanjungpinang City for 2018-2023, the percentage of sustainable local arts and culture is targeted at 36.49% in 2020, but unfortunately the data on the achievement of this indicator is incomplete, only data on the percentage of objects, sites and cultural heritage that are sustainable is the goal of the target derivative in the 3rd Mission, namely; Developing and preserving local and archipelago cultural treasures to create a harmonious, tolerant and diverse community life. This percentage shows the status of Very High (ST) which is 120.4 which exceeds the target this year in the figure of 73.02.

Percentage Infrastructure Good Condition.

In terms of infrastructure, in the 2018-2023 Tanjungpinang City RPJMD, the target percentage of infrastructure in good condition in 2020 is set at 68.48%. There is also no complete data on this matter. However, the achievement of the

objectives of increasing infrastructure equity and environmental preservation with the aim of improving the quality of infrastructure, all indicators that have been determined have results with a very high status (ST). This illustrates a fairly good success in achieving the 5th mission of Tanjungpinang City, namely; Continue to equalize infrastructure development, and create a conducive environment for investment and business climate. Regional Finance is all the rights and obligations of a region in the framework of implementing regional government which can be valued in money, including all forms of assets related to the rights and obligations of the region. Regional Financial Management includes all activities including planning, implementation, administration, reporting, accountability, and supervision of regional finances. In regional financial management, the Regional Revenue and Expenditure Budget (APBD) and Revised APBD are stipulated as the basis for implementing regional development.

CONCLUSION

Looking at the data above, it shows that the budgeting performance in handling Covid 19 of 2020 in Tanjungpinang City is still very weak, only reaching 64.43% realization. The realization of the budget that has been stipulated in the refocusing needs to be evaluated related to planning and budget implementation because it does not have an impact on the community and from this refocusing in fact it has disturbed several main indicators and other development indicators in the regional development plan of Tanjungpinang City. So the need for good cooperation between stakeholders in public budgeting as a supporting facility in encouraging performance indicators in the Tanjungpinang city government. In addition, it should also be noted that the evaluation of policies in political performance budgeting also prioritizes the needs of the community during the COVID 19 pandemic in Tanjungpinang City.

In addition, the role of the city government of Tanjungpinang is needed to make regulations in refocusing the budget for the purpose of handling Covid-19. Therefore, there is no reason for Regional Governments not to carry out prevention and handling measures for Covid-19 because of a lack of budget. Local governments have a very important role in preventing and handling Covid-19 in their jurisdictions.

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