

Refocusing on Reallocation of Regional Shopping During the Pandemic Covid-19 in the Government of North Maluku Province

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ABSTRACT

Refocusing and Reallocation Regional Expenditures During the COVID-19 Pandemic in the North Maluku Provincial Government. This study aims to describe the management of refocusing activities and reallocation of the regional budget of the North Maluku Provincial Government for Fiscal Year 2020. The research method used is descriptive qualitative research with a case study approach. The North Maluku Provincial Government rationalized the regional expenditure budget to obtain funds for handling COVID-19 in the form of refocusing regional spending on 17 SKPDs amounting to Rp. However, the expenditure rationalization value did not reach the percentage according to the provisions of the Minister of Home Affairs and the Minister of Finance. There are problems in implementing expenditures resulting from refocusing activities and reallocating budgets, including planning for the procurement of goods and services in the health sector, which is not appropriate, and the use of funds for activities that are not directly related to the handling of the COVID-19 pandemic. Accountability for spending from the results of refocusing activities and reallocating budgets shows that more use of funds is realized in the form of purchasing medical devices, providing honoraria, and official travel expenses.

INTRODUCTION

The central government has determined the State Revenue and Expenditure Budget (APBN) for Fiscal Year 2020 with a revenue posture of IDR 2,233.20 trillion, expenditures of 2,540.42 trillion, and financing of 307.22 trillion. The State Budget for Fiscal Year 2020 is prepared with the assumption of an economic growth of 5.3%, a budget deficit of 1.76% of Gross Domestic Product, and the poverty rate falling to 8.50% - 9.00%. The first quarter of 2020 opened with the 2019 Corona Virus Disease (Covid-19) pandemic. Many countries have responded to the Covid-19 pandemic by closing their country entrances and limiting community activities. These conditions have an impact on the economic wheels not running which in the end the economy and consumption levels will decline.

Indonesia immediately felt the impact of the Covid-19 pandemic. In the first Quarter 2020 economic growth report, economic growth only reached 2.97 and the realization of state revenue was 16.80% of the APBN target. The Minister of Finance stated that the income in Quarter I did not reflect the economic performance of Quarter I 2020, because the income that had been received partly came from dividend payments of State-Owned Enterprises (BUMN). The government anticipates the further impact of the Covid-19 pandemic on economic stability and social life of the community through the provision of economic stimulus by issuing Law Number 2 of 2020 concerning Stipulation of Government Regulations in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling Covid-19 and/or in Facing Threats That Endanger the National Economy and/or Financial System Stability.

This law is the legal basis for the central government in formulating a strategy to deal with the Covid-19 pandemic, namely by providing APBN budget of Rp.695.20 trillion to maintain economic stability, deal with health impacts, and provide social security for the poor and towards poverty due to the cessation of economy activities. The budget is expected to touch the lives of the poor and lead to poverty, because in the first quarter of 2020 the poverty rate has reached 9.78%. Another strategy used by the central government to

directly deal with the impact of the Covid-19 pandemic is to instruct all local governments to prioritize budget allocations for certain activities or refocus activities, and change budget allocations for certain activities or reallocate budgets. Following up on this, the Minister of Finance and the Minister of Home Affairs issued a joint decision to instruct the regional government to prepare a refocusing of activities and reallocation of the budget in the form of a APBD Adjustment Report and submit it to the Minister of Finance no later than two weeks after the issuance of the decree. Local governments who are late in submitting the APBD Adjustment Report will be subject to sanctions for delaying the transfer of the General Allocation Fund (DAU) and/or Revenue Sharing Fund (DBH).

The North Maluku Provincial Government has prepared APBD Adjustment Report in the form of refocusing activities with a budget of Rp.88.32 billion in 17 Regional Apparatus Work Units (SKPD), and reallocating a portion of the budget of all SKPDs of Rp.148.24 billion into the Unexpected Expenditure (BTT) account. This condition resulted in BTT's previous budget of Rp.15 billion to Rp.163.24 billion. The total amount of APBD funds provided for handling the Covid-19 pandemic reached IDR 251.56 billion or 7.49% of the regional budget in the 2020 FY APBD. Based on the Decree of the Minister of Finance Number 10/KM.7/2020 concerning Postponement of Distribution of General Allocation Funds and/or Revenue Sharing Funds to Regional Governments that Do not Submit Reports on Adjustment of Regional Revenue and Expenditure Budgets for Fiscal Year 2020, there are 19 provincial governments and 361 district governments /cities subject to DAU delay of 35% of the total DAU transferred in the previous month. In the North Maluku Province, of the 11 local governments, there are 7 areas affected by DAU cuts, namely Central Halmahera Regency, West Halmahera Regency, East Halmahera Regency, North Halmahera Regency, Sula Islands Regency, Taliabu Island Regency, and Tidore Islands City. Local governments that are not subject to sanctions are North Maluku Province, Ternate City, Morotai Island Regency,

Based on the report on the results of the Audit Board of the Representatives of the Province of North Maluku, the Provincial Government of North Maluku in the last three fiscal years experienced problems in preparing the APBD with the findings, among others, that the Revised APBD was not approved by the DPRD, the preparation of the APBD was delayed, the Revised APBD Draft was not stipulated by regional regulations, and errors in regional budgeting. The results of BPK's examination show that budgeting problems in the APBD are exceptions to the opinion paragraph of the Financial Statements, so that BPK gives a Fair with Exception opinion. In addition, based on the results of the North Maluku Provincial BPK examination in the last three years, the North Maluku Provincial Government still received findings related to the misuse of the regional budget which resulted in indications of regional losses with a total value of Rp6.52 billion. This condition is quite worrying, because regional financial management during the Covid-19 emergency response will be more relaxed compared to financial management in non-emergency conditions.

The success of the North Maluku Provincial Government to equalize the perception of all SKPD heads as budget users in order to cut some of their budget for the needs of handling Covid-19 in a timely manner and how the North Maluku Provincial Government will manage funds for handling the Covid-19 pandemic attracted the interest of the author to conduct research on this matter. . Therefore, the problems that will be examined in this research will be focused on the management aspect of refocusing activities and reallocating regional budgets during the Covid-19 pandemic in North Maluku Province which consists of aspects of preparation, implementation, and accountability.

RESEARCH METHOD

This research is a descriptive qualitative research. This qualitative descriptive research method uses a case study approach. Descriptively, this study aims to describe how the process of managing funds for handling the Covid-19 pandemic at the North Maluku Provincial Government by using funding from the results of refocusing activities and reallocating the budget in the 2020 APBD. This study uses primary data obtained from interviews with key informants. who best understands the process of preparing and implementing activity refocusing and budget reallocations, as well as secondary data in the form of documentation obtained from the Regional Financial and Asset Management Agency, Health Office, Chasan Basoeri Hospital, Regional Disaster Management Agency, 17 SKPDs that carry out refocusing activities, and Report on the Results of Examination of the BPK Representative of the Province of North Maluku. The data obtained were then analyzed and performed data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

Overview of Research Area

North Maluku Province was established based on the Law of the Republic of Indonesia Number 46

of 1999 concerning the Establishment of North Maluku Province, Buru Regency and West Southeast Maluku Regency (State Institution of the Republic of Indonesia Number 174 of 1999, Supplement to the State Gazette of the Republic of Indonesia Number 3895). North Maluku Province has a land area of 31,982.50 Km². Administratively, North Maluku Province consists of 8 regencies and 2 cities. The North Maluku Provincial Government Organization based on the North Maluku Provincial Regulation Number 5 of 2016 dated December 20, 2016 concerning the Formation and Composition of the North Maluku Province Regional Apparatus, consists of 1 Regional Secretariat, 1 DPRD Secretariat, 1 Inspectorate, 1 Regional Hospital, 23 Services, 8 Agencies, 1 Office, and 2 Regional Technical Implementation Units.

Table 1. North Maluku Province APBD Journey FY 2020

Description	Initial Budget (Rp)	Regional Budget Shift for Covid-19 (Rp)	Revised APBD (Rp)
INCOME			
□ Locally-generated revenue	514,915,311,000.00	474,783,425,000.00	481,494,502,337.00
□ Transfer Income	2,237,470,731,000.00	1,757,355,937,000.00	2,056,594,834,000.00
□ Miscellaneous Legitimate Income	43,312,676,000.00	37,601,862,383.47	37,364,093,000.00
TOTAL INCOME	2,795,698,718,000.00	2,269,741,224,383.47	2,575,453,429,337.00
SHOPPING			
□ Employee Shopping	727,649,065,000.00	729,988,461,000.00	747,020,267,800,000
□ Shopping for Goods and Services	917,186,975,250.00	677,972,449,820,70	895,655,802,450.00
□ Shopping Grants	296,694,435,000.00	68,826,535,000.00	287,467,055,000.00
□ Social Assistance Shopping	6,470,000,000.00	6,470,000,000.00	6,470,000,000.00
□ Capital Expenditure	1,197,799,328,750.00	1,005,963,320,194.00	727,496,893,087.00
□ Unexpected Shopping	15,000,000,000.00	163,240,375,718.00	139,189,096,000.00
TOTAL SHOPPING	3,160,799,804,000.00	2,652,461,141,732.70	2,803,299,114,337.00
TRANSFER	196,370,561,000.00	151,076,132,000.00	151,376,132,000.00
TOTAL SHOPPING AND TRANSFER	3,357,170,365,000.00	2,803,537,273,732.70	2,954,675,246,337.00
SURPLUS/DEFICIT	-561,471,647,000.00	-533,796,049,349.23	-379,221,817,000.00
NET FINANCING	562,471,647,000.00	607,558,397,556.84	179,558,397,000.00
SILPA	1,000,000,000.00	73,762,348,207.61	-199,663,420,000.00

Source: BPKAD North Maluku Province

It can be seen in the shift in the APBD that there is a decrease in the amount of regional income from Rp.2,795,698,718,000.00 to Rp.2,269,741,224,383.47 and a decrease in the value of regional expenditures and transfers from Rp.3,357,170,365,000.00 to Rp.2,803,537,273,732.70. However, when the APBD changes, the value of regional income again increases to Rp. 2,575,453,429,337.00 and expenditures and transfers to Rp. 2,954,675,246,337.00.

Preparation of Refocusing and Reallocation of Regional Expenditures for North Maluku Province

The North Maluku Provincial Government has implemented provisions for the provision of funds for handling Covid-19 in the form of refocusing activities carried out on 17 technical SKPDs and reallocating part of the budget for all SKPDs into the Unexpected Expenditure budget. The results of the adjustment have been reported to the Minister of Home Affairs through the Letter of the Governor of North Maluku Number 903/882/6 dated April 21, 2020. The preparation steps carried out are described as follows:

1. At the beginning of March 2020 the Covid-19 outbreak entered Indonesia. The Regional Secretary as the Head of the Regional Government Budget Team holds a meeting with all SKPD heads to anticipate the need for providing funds to anticipate the handling of Covid-19. The meeting resulted in a decision to allocate or cut the budget for official travel and banquet spending in all SKPD by 25% and reallocate it to Unexpected Expenditures;
2. Subsequently, a second meeting was held in early April 2020 between TAPD and the Head of BPKAD. At that time, Presidential Instruction Number 4 of 2020 dated March 20, 2020 concerning Refocusing of Activities, Reallocation of Budgets, and Procurement of Goods and Services in the Context of

Accelerating the Handling of Covid-19 was issued. At the meeting there was a proposal to cut the budget by 50 percent for the budget items for official travel, banquet spending, and socialization spending. The results of the BPKAD calculation, for these cuts there will be funds of Rp. 148 billion which can be reallocated for handling the Covid-19 pandemic. Furthermore, TAPD communicates the cut plan with the DPRD, with the result that in principle the DPRD agrees with the TAPD proposal;

3. BPKAD prepares Budget Work Plans (RKA) for all SKPD for the 50% spending cut and submits the RKA to all SKPD. At that time, a joint decree was issued with the Minister of Home Affairs and the Minister of Finance regarding the acceleration of the provision of funds for handling Covid-19 in the Regional Budget. However, after the RKA document was studied by the SKPD, there were rejections from most of the SKPD. The SKPD wants to be given the freedom to determine the cut budget items, but still follow the Rp148 billion figure that has been calculated by BPKAD. As for the preparation of refocusing activities, SKPDs are given the freedom to apply for refocusing or not and the amount of the budget is not determined by the TAPD.
4. Furthermore, the ongoing process is the submission of RKA proposals from all SKPD related to the reallocation of all SKPD budgets to the Unexpected Expenditure budget items and the results of refocusing activities compiled by SKPD. TAPD and BPKAD are working on drafting a governor's regulation on budget shifts for the provision of funds for handling Covid-19 based on the RKA from the SKPD.
5. On April 21, 2020, the North Maluku Provincial Government has completed the adjustment of the APBD to provide funds for handling the Covid-19 pandemic in the form of refocusing activities and reallocating the budget before the deadline determined by the Minister of Home Affairs and the Minister of Finance. The amount of funds provided from the results of budget reallocation to Unexpected Expenditures was Rp. 148,240,375,718.00 and the results of refocusing activities on 17 SKPD were Rp. 88,326,990,011.00 with the following description:

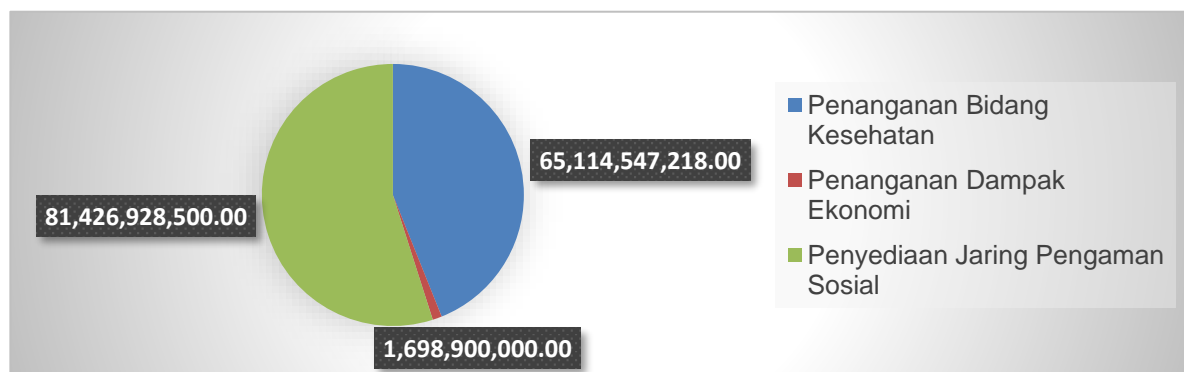


Figure 1. The Covid-19 Handling Budget as a Result of Reallocation into the Unexpected Expenditure Budget

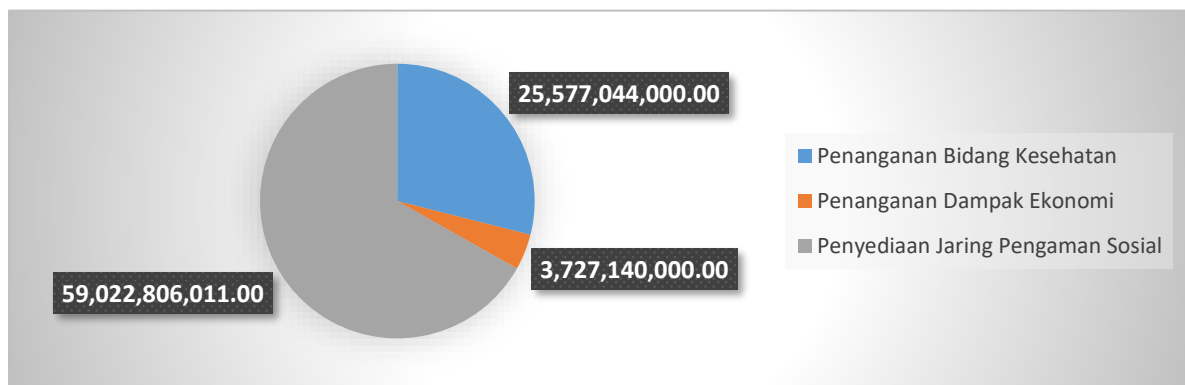


Figure 2. Budget for Handling Covid-19 Results of Refocusing Activities on 17 SKPD

However, based on the analysis of the APBD elaboration document after the budget shift, it was found that the value of the funds provided by the North Maluku Provincial Government for handling Covid-19 did not reach 50% as stated in the joint decision of the Minister of Home Affairs and the Minister of Finance. The North Maluku Provincial Government only rationalized 15 types of expenditure on goods and services by 13.44%, and five types of capital expenditure by 6.45%. This is because the regional government's budget is in accordance with regional conditions, so if you impose a rationalization of 50%, it will make it difficult for the regional government to carry out other activities that are not related to handling Covid-19 and the main tasks and functions of the SKPD itself.

The results of the study have shown that there is a fast response by the Provincial Government of North Maluku in preparing the refocusing of activities and reallocation of the budget. This can be seen from the communication and coordination carried out by TAPD and all SKPD heads as well as good communication with the DPRD. Communication has been carried out with a top-down approach combined with a down-top approach. The Regional Secretary as the SKPD coordinator is able to translate and link the policies prepared by the central government with the financial conditions and capabilities of the North Maluku Province. However, the results of the study show that the funds for handling the Covid-19 pandemic provided by the North Maluku Provincial Government are not as large as expected by the central government.

Implementation of Covid-19 Pandemic Handling Activities from Refocusing Funds and Budget Reallocation

The North Maluku Provincial Government has two patterns in carrying out the handling of Covid-19 sourced from APBD funds. The first pattern is the handling of Covid-19 by the Task Force for the Prevention and Handling of the Covid-19 Pandemic of North Maluku Province. Handling by the task force uses the Unexpected Expenditure (BTT) budget which is sourced from the budget reallocation of all SKPD. The allocation of BTT funds is in the Budget Implementation Document (DPA) of the Regional Financial Management Officer (PPKD) which is an inherent position of the Head of BPKAD. The second pattern is direct handling by 17 SKPDs that refocus activities and the allocation of funds is in the DPA SKPD itself.

The implementation of activities related to the procurement of goods and services in an emergency refers to Presidential Regulation Number 16 of 2018 in Article 91 paragraph (1) and the regulations for implementing procurement in an emergency, namely Regulation of the Head of LKPP Number 13 of 2018 concerning Procurement of Goods/Services in Handling Emergency Situations. The North Maluku Provincial Government already has a Standard Operating Procedure (SOP) regarding the procurement of goods and services in a Covid-19 emergency and a SOP regarding the BTT disbursement process using the Covid-19 Emergency Funds Disbursement Order (SP2D-TU). The North Maluku Provincial Government has established a Task Force for the Prevention and Handling of the COVID-19 Pandemic through Governor's Decree Number 285/KPTS/MU/2020 dated March 19, 2020 concerning the Establishment of a Task Force for the Acceleration of Handling of Non-Natural Disaster Emergency Alert for Corona Virus Disease (COVID-19) in North Maluku Province. Furthermore, the decree was last modified by Governor Decree Number 303/KPTS/MU/2020 dated April 3, 2020. The organizational structure of the task force was filled in by the Governor of North Maluku, elements of cross-SKPD with vertical agencies, and the Regional Leadership Coordination Forum (Forkominda) the level of North Maluku Province, totaling 830 people.

The implementation of the Covid-19 handling activities by the Task Force began with the preparation of the Cost Requirements Plan (RKB) by each sector of the North Maluku Province Covid-19 Handling Task Force. Broadly described as follows:

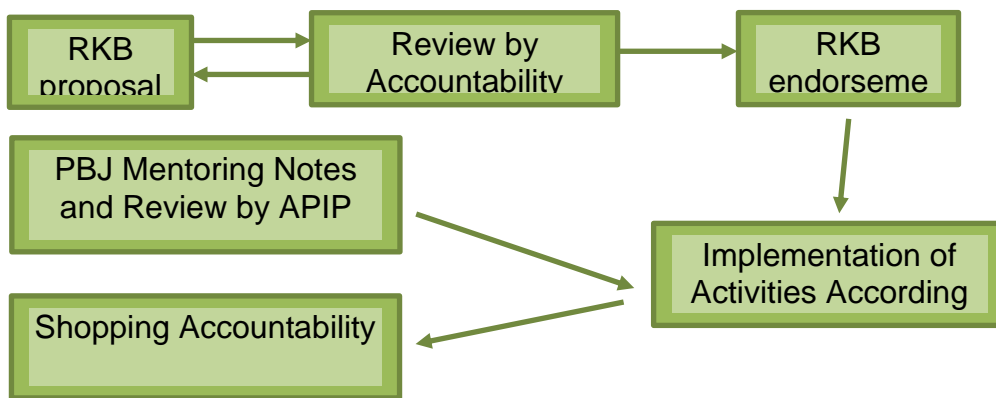


Figure 3. Flow of Unexpected Expenditure Fund Expenditure

In making purchases, the procurement method used is direct appointment in accordance with the Circular Letter of the Head of LKPP Number 3 of 2020 concerning Explanations for the Implementation of Procurement of Goods/Services in the Context of Handling Covid-19. The procurement procedures used are:

1. Commitment Making Officials (PPK) appoint providers of goods/services who have made similar procurements in government agencies or as providers in electronic catalogs;
2. PPK issues an order approved by the provider or signs a contract for construction work;
3. The provider prepares proof of price fairness;
4. PPK makes payments based on the goods received.

During the period from April 2020 to September 2020, the North Maluku Provincial Government has realized Unexpected Expenditures for handling the Covid-19 pandemic of Rp. 122,693,670,164.00 There is a remaining budget of Rp. 25,546,705,554.00 of the budget reallocation value of IDR 148,240,375,718.00. In the APBD-Amendment, the remaining budget is re-budgeted into other expenditures for the operational and development needs of the North Maluku Provincial Government. The handling of the Covid-19 pandemic with the source of funds for refocusing activities was carried out by 17 SKPD. These activities are budgeted and carried out by the SKPD themselves as carrying out activities under normal conditions. The difference is only in activities that involve third parties, where the auction process is abolished and is carried out using the direct appointment method. If the expenditure is made through a third party, the payment will use the SP2D-LS mechanism from the regional treasury to a third party bank account, whereas if the expenditure is carried out by the SKPD itself, the payment will use the SP2D-TU mechanism from the regional treasury to the SKPD Expenditure Treasurer.

In the implementation of direct shopping to third parties, it is known that PPK is not orderly in asking for a letter of fairness of prices from providers of goods/services. This is because there is no direct supervision from the Inspectorate or the Accountability Division of the Task Force. The results of the study show that not all of the budgets refocusing activities can be carried out by the Provincial Government of North Maluku. Of the 17 SKPDs that budgeted for activities, there were two SKPDs that did not carry out the planned activities. In addition, it can be seen that the SKPD that has the most remaining budget is the DPRD Secretariat, as shown in the following table.

Table 2. Budget and Realization of Refocusing 17 SKPD

No	SKPD	Budget (Rp)	Realization (Rp)	Remaining Budget (Rp)
A Handling the Health Sector				
1	Public health Office	23,381,41900.00	22,581,013.000,00	800,406,000.00
2	DP3AKB	351,036.000,00	129,000,000.00	222.036.000,00
3	Dyspora	957,840,000.00	906.736.250.00	51,103,750.00
4	Legal Bureau	242.132.000,00	242,030,600,000	101.4000.00
5	Public Relations Bureau	406,0004,000.00	234.220.000,00	171,802.000,00
6	Balitbangda	238,613,000.00	143,613,000.00	95,000,000.00
Amount of A		25,577,044,000.00	24,236,594,850.00	1,340,449,150.00
B Economic Impact Management				
1	social services	1,784,401,000.00	1,776,276,000.00	8,125,000.00
2	Agriculture	418,400,000.00	335,510,700,000	82.889.300.00
3	Tourism	849,7790,000.00	848,460,000.00	1.319.000,00
4	Bureau of Economics	674,560,000.00	189,368,800,000	485,191,200.00
Amount of B		3,727,140,000.00	3,149,615,50,00	577,524,500.00
C Provision of Social Safety Net				
1	Kesbangpol	1,185,638,000.00	0	1,185,638,000.00
2	BPSDM	1,246,156,000.00	1,241,536,000.00	4,620,000.00
3	PMD	1,430,454,001.00	0	1,430,454,001.00
4	Dyspora	679,000,000.00	564,382,000.00	114,618,000.00
5	Welfare Bureau	8.309.049.000,00	8.307.049.000,00	2,000,000.00
6	PBJ Bureau	234.500.000.000,00	220,956,000.00	13,544,000.00
7	DPRD Secretariat	45,232,468,000.00	20,822,736,130.00	24,409,731,870.00
8	BPKPAD	442.114.000,00	441.001.000.000,00	1,113,000.00
9	Balitbangda	263.427.000,00	226,867,000.00	36,560,000.00
Amount of C		59.022.806.001.00	31,824,527,130.00	27,198,278,871.00
Sum A + B + C		88,326,990,001.00	59,210,737,480.00	29,116,252,521.00

Source: North Maluku Province BPKAD, processed

Information obtained from the North Maluku Province BPK Examination Report regarding the implementation of the 2020 Covid-19 Pandemic Handling in the North Maluku Provincial Government is as follows.

1. There is a refocusing of activities that only changes the nomenclature of activities and does not change the substance of the activities, this is done because the SKPD is not willing to suspend the implementation of these activities;
2. The activity refocusing budget is used for official travel expenses that have no direct relationship with the handling of the Covid-19 pandemic and the impact is felt by the community directly;
3. Procurement of goods by SKPD is not equipped with documents of fairness of price, so that the Provincial Government of North Maluku has the potential to pay for the goods held more expensive than it should be;
4. Payments to suppliers of goods are not supported by minutes of handover of work results and minutes

of goods inspection;

5. The distribution of basic food assistance to the community is not supported by sufficient evidence of distribution.
6. Planning for the procurement of goods and services in the health sector is not appropriate, because the providers of goods and services selected through the direct appointment mechanism are indicated to lead to certain providers and do not have sufficient experience in procuring medical devices;
7. The provision of incentives to health workers does not refer to the regulation of the Minister of Health, thus burdening the budget and limiting the use of funds for handling the Covid-19 pandemic for other needs.

Accountability for the Implementation of Refocusing Activities and Budget Reallocation

Based on data obtained from the North Maluku Province BPKAD, 17 SKPDs that carried out refocusing of activities, and the Compliance Inspection Report on the Handling of the 2020 Covid-19 Pandemic at the North Maluku Provincial Government Number 54/LHP/XIX.TER/12/2020 published by BPK RI Representative of North Maluku Province, researchers have analyzed the accountability document for the use of reallocation and refocusing funds by the North Maluku Provincial Government.

The North Maluku Provincial Government did not issue special regulations regarding the procedures for Accountability for Unexpected Expenditures used for handling the Covid-19 pandemic. However, in the Decree of the Governor of North Maluku concerning the appointment of a proxy for the holder of the down payment as well as the PPK and the holder of the advance for the Unexpected Expenditure fund, it is stated that the power of the holder of the advance payment as well as the PPK and the holder of the down payment in carrying out their duties and responsibilities must be guided by the applicable laws and regulations.

The flow of accountability for Unexpected Expenditure funds carried out by the North Maluku Provincial Government is as follows:

1. For contractual work, payment is made in accordance with the percentage of advances and terms or made all at once when the work is completed. PPK will submit a Payment Order (SPM) to the Regional General Treasurer (BUD) by attaching a contract/order letter/order to start work and/or minutes of handover/goods inspection. Furthermore, if the documents are declared complete, BUD will issue SP2D-LS to third parties. PPK will keep all documentation of work and payments. The payment realization report is submitted to the BUD/Head of BPKAD.
2. For direct payments/purchases through the proxy of the down payment holder, PPK submits SPM for the stock money along with the plan for its use to BUD. Furthermore, if the documents are declared complete, BUD will issue SP2D-LS to the down payment holder. Furthermore, the holder of the down payment will make payment according to the bill submitted. For holders of advances in BPBD, invoices are submitted by 14 task forces. Accountability documents are kept by the proxy of the down payment holder at the BPBD as the coordinator of the Administration Sector. The payment realization report is submitted to the BUD/Head of BPKAD.
3. For the power of attorney for the advance payment at the Health Office and Chasan Boesori Hospital, the payment is made by the advance payment holder to the party making the billing, in this case a third party and the employee in the work unit itself. Liability documents are kept by the proxy of the down payment holder. The payment realization report is submitted to the BUD/Head of BPKAD.

Until the end of the Task Force's term of office on August 31, 2020, the Provincial Government of North Maluku has issued SPM and SP2D-LS BTT funds to three proxies for the down payment and third parties amounting to Rp122,693,670,164.00. Based on the documents obtained by the researchers from BPKAD and LHP BPK, the responsibility for spending and using BTT funds for handling the Covid-19 pandemic can be grouped as follows:

Table 3. Accountability of Expenditures and Use of BTT

No	Description	Shopping Value (Rp)
1	Medical Devices, Medicines, and BMHP	49.003.214.102.00
2	Honors, Incentives, Fatigue and Overtime	33,013,440,749.00
3	Quarantine Hotel Rental	8,347,710,000.00
4	Eat and drink	8,049,246,785.00
5	Lab Room Work, Isolation and Negative Pressure	2,764,296,300.00
6	Equipment, Machinery, Auxiliary Equipment, Medical Waste	2,378,318,756.00
7	Publication, Telecommunications, Electricity, Expedition, BBM	1,340,875,171.00
8	ATK, Print and Copy	1,199,324,270.00
9	Public Kitchen and Food Purchase	2,788,850.000.00
10	Official Travel, Accommodation, and Transport Costs	570,170,000.00
11	Rent a vehicle and room	455,000,000.00
Amount		109,910,446,133.00

Data source: North Maluku Province BPKAD and North Maluku Province BPK, processed

There is a difference between the disbursement of BTT funds and the expenditure accountability letter of Rp 12,883,224,031.00. This difference occurred because at the time the research was conducted, there was still evidence of accountability for expenditures that was being prepared and completed by the power of attorney for the down payment, especially for work/activities carried out at the end of August as well as contractual work whose completion time was past August 31, 2020. Accountability spending on expenditures from refocusing activities in 17 SKPD is carried out as responsible for spending under normal conditions, namely following the Regulation of the Minister of Home Affairs Number 13 of 2006 along with its amendments. For contractual work, the Expenditure Treasurer will make SPP-LS based on proof of completion of work submitted by PPK. Furthermore, the PPK-SKPD will verify the submitted SPP-LS document, if it is complete the PPK-SKPD will make the SPM-LS document and be signed by the Head of the SKPD for further submission to the Regional General Treasurer. The Regional General Treasurer will verify the SPM-LS document and if the document is declared complete and the funds are available in the regional treasury, a SP2D-LS will be issued.

Furthermore, for non-contractual work, expenditure accountability uses the SP2D-TU mechanism to the SKPD Expenditure Treasurer, where the SP2D-TU must be accounted for a maximum of 30 days after the SP2D is disbursed. The SKPD Expenditure Treasurer shall be responsible for the use of refocusing funds by requesting proof of expenditure to the PPK and/or PPTK. Then the proof of expenditure is compiled to become an accountability report for the use of SP2D-TU. Furthermore, the accountability report is verified by the PPK-SKPD to get approval from the Budget User. If the report is declared complete and all funds received have been used and accounted for, a Nil SPM-TU will be issued, while if there are still unused funds remaining,

Based on the results of the analysis, it is known that of the 17 SKPDs, there are two SKPDs that have not realized the expenditure for handling Covid-19, namely the National Political Unity and Community Protection Agency and the Village Community Empowerment Agency. Details on the use of activity refocusing expenditures for handling the Covid-19 pandemic in 15 SKPD are presented in the following table.

Table 4. Expenditure Accountability with Refocusing Fund Sources

No	Shopping Type	Shopping Value (Rp)
1	Honorarium	429,700,000.00
2	Assistance	
	- Assistance with personal protective equipment	Rp1,037,434,600,000
	- Food Assistance	Rp13,531,713,130.00
	- Money Assistance	IDR 335,700,000.00
	- More help	Rp1,029,763,950.00
3	Purchase of Medical Consumables	1,421,150,000.00
4	Procurement of Covid-19 Publication Materials (stickers, pamphlets, banners, banners, books)	1,210,185,000.00
5	ATK, Print and Copy	128,086,800,000
6	Food and Drink	446,857,000.00
7	Business Travel, Accommodation, and Transport	21,655,596,000.00
8	Other Support Shopping	279,600,000.00
9	Construction of Sofifi Hospital for Covid-19 Quarantine	17,704,951,000.00
Amount		59,210,737,480.00

Data source: North Maluku Province BPKAD and North Maluku Province BPK, processed

Based on the data above, it is known that the activity refocusing funds are mostly used for paying for official travel expenses, capital expenditures for the construction of the Sofifi General Hospital, and providing assistance to the community.

CONCLUSIONS AND SUGGESTIONS

The process of preparing the APBD adjustments to obtain funds for handling the Covid-19 pandemic through refocusing activities and reallocating the budget to the 2020 North Maluku Provincial Government Budget is carried out with a top-down management communication pattern combined with a down-top management pattern. The arrangement follows the procedures regulated by the Minister of Home Affairs and the Minister of Finance, only the value of the rationalization of spending is not as expected. The North Maluku Provincial Government has reallocated funds to the Unexpected Expenditure budget of Rp. 148,240,375,718.00 and refocused the expenditure budget on 17 SKPDs of Rp.88.326.990.011 for funding for handling the Covid-19 pandemic.

The implementation of activities to handle the Covid-19 pandemic with funding sources, refocusing activities and reallocating budgets, starts from the stage of preparing a plan for using funds that are adapted to emergency conditions. The activity was carried out through the Unexpected Spending pattern managed by the Task Force for the Acceleration of Handling the Covid-19 Pandemic of North Maluku Province and the direct spending pattern on 17 SKPD within the North Maluku Provincial Government.

Accountability for the use of activity refocusing funds and budget reallocations follows the regional financial management mechanism. Accountability documents for BTT funds are documented by each proxy for the down payment, namely the Health Office, Chasan Boesori Hospital, and BPBD. Meanwhile, the accountability documents for refocusing funds are documented by 17 SKPDs that carry out refocusing activities. The North Maluku Provincial Government has been responsible for reallocation funds of Rp.122.693.670.164 and refocusing funds of Rp.59.210.737.480 for handling the Covid-19 pandemic, with the largest use being for the procurement of medical equipment and supplies, honoraria, and official travel expenses. , with percentages of 29.82%, 19.77%, and 13.14%, respectively.

SUGGESTIONS

In order to manage funds for refocusing activities and reallocating budgets for handling the Covid-19 pandemic and handling other disasters in the future, the following are suggested:

1. The North Maluku Provincial Government should: (a) develop a priority scale for the use of funds in refocusing activities and reallocating budgets; (b) carry out better supervision of the implementation of activities that use reallocation and refocusing funding sources; and (c) make regulations related to the procedure for Accountability for Unexpected Expenditures.
2. The next researcher is to examine more deeply the process of preparing, implementing, and being responsible for the refocusing and budget reallocation funds so that the research results can conclude the suitability of using these funds for handling the Covid-19 pandemic or other disasters in the future.

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