THE EFFECT OF BUDGET REFOCUSING IN THE TIME OF COVID-19 FOR EMPLOYEE BENEFITS 2020-2021 IN BKPSDM BADUNG REGENCY

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Abstract
As one of the Regional Governments whose regions have determined COVID-19, the Bali Provincial Government in this case the Badung Regency Government Center (PUSPEM BADUNG) in the Department of Personnel and Human Resources Development, in 2020-2021 will make efforts to find budget problems that happened. The issue raised is the Effect of Budget Refocusing for 2020-2021 on Employee Allowances and the inhibiting factors experienced by the Personnel and Human Resources Development Agency in carrying out budget refocusing or budget allocation for employee benefits. Where Budget Refocusing is the reallocation of the refocusing activity budget to be allocated to activities that were not previously allocated through a budget change mechanism by activating/moving/lowering the budget from previous activities to other activities. Meanwhile, Employee Allowances are in addition (in various forms) beyond the salary provided by the company to employees to increase income. The results of this study indicate that in 2020-2021 there will be a decrease in Additional Employee Income (TPP) by 50% due to the absence of regional income. Therefore, the implementation of budget refocusing on Employee Allowances is intended as a form of economic support (budget) by refocusing a budget and also other options so that with the enactment of this budget allocation, employee allowances can be realized.

Keywords: Additional Employee Income, Budget Refocusing, Regional Revenue.

INTRODUCTION
Coronavirus Disease 2019 or COVID-19 is a disease that is still ravaging the world. Various efforts were made to suppress the spread of the virus, including intensive control in the form of travel restrictions aimed at limiting the spread of COVID-19. The rapid spread of COVID-19 has had a massive impact on the entire world community, including Indonesia. Along with this, the Ministry of Health of the Republic of Indonesia issued Circular Number HK.02.02/1/3 85/2020 concerning the Use of Masks and Provision of Handwashing Facilities with Soap (CTPS) to Prevent Transmission of Coronavirus Disease 19 (COVID-19). The province of Bali is one of the areas that can be said to be the area most affected by the COVID-19 pandemic, reported from the infocorona.baliprov.go website. the explosion in the spread of the corona virus in the Province of Bali touched 106,458 people with a death rate of 3.28% or 3,494 residents in the Province of Bali.
Badung Regency, which is located in the south of Bali Province, is also an area that has been badly affected by the COVID-19 virus. This is because the majority of the people of Badung Regency depend on the tourism sector. Where in terms of the tourism sector experienced a very significant decline in terms of both domestic and foreign tourist visits so that this had an impact on regional income sourced from the tourism sector. According to Made Sutama’s statement as the Head of the Badung Regency Bapenda on radarbalijawapos.com, he stated that the Regional Original Revenue (PAD) until April 2021 did not meet expectations. As a result of the pandemic, the 2021 target that has been set at IDR 2.8 trillion until four months into 2021 has only been realized at IDR. 286 billion coming from hotel and restaurant taxes, street lighting tax (PPJ) and BPHTB (Land and Building Rights Acquisition Fee). It is contained in Law Number 23 of 2014 concerning Regional Government in the provisions of article 75 whereby in carrying out government affairs, regional governments through regional heads and deputy regional heads have protocol and financial rights. Financial rights include basic salary, position allowances and other benefits, one of which is Additional Employee Income (TPP) which is adjusted to the capabilities of each region.

This study raises the issue of the effect of budget refocusing during the Covid-19 period on employee benefits in 2020-2021 at the Badung Regency staffing and human resource development agency and the inhibiting factors faced by staffing and human resource development agencies in conducting budget refocusing. One during the covid-19 period for employee benefits.

IMPLEMENTATION METHOD
This study uses a quantitative descriptive method. Contains a combination of research implementation plans/reports or PkM and narrative sections. The implementation that has been carried out must be demonstrated with references and with the appropriate implementation technique.

RESULTS AND DISCUSSION
The Effect of Budget Refocusing on Employee Benefits

In its development, the Regional Government of Badung Regency implemented a budget refocusing and reallocation policy that was guided by Badung Regent Regulation number 35 of 2021 concerning the elaboration of accountability for implementing the regional income and expenditure budget for the 2020 fiscal year. The development of the Badung Regency Financial Budget from 2020 to 2019 has increased from the previous year in its realization. However, the nominal that has been targeted was not achieved.

In this case the Badung regency civil servant allowance is divided into 2 parts, namely:

1. Fixed Allowances/Basic Salary are benefits that will be given periodically to civil servants regardless of other influencing factors.
2. Performance Allowances or tukin are benefits given to Civil Servants, the amount of which is based on the evaluation results of positions and work achievements of Civil Servants. This allowance is the largest amount that a civil servant will receive. Where the amount of civil servant performance allowance varies, depending on the position and the institution where they work.
Civil Servant Basic Salary is regulated in 2 legal bases, namely:
1. Law of the Republic of Indonesia number 8 of 1974 concerning Basic Civil Service as amended by Law of the Republic of Indonesia number 43 of 1999

The basic salary is set using the Law of the Republic of Indonesia where the decision is absolute, so the Regent or the regional head may not or does not have the authority to increase, decrease or change the amount that has been determined for the basic salary.

On the other hand, the Additional Income Allowance (TTP) which is income given to civil servants in the form of welfare allowances and is given in order to improve the performance, motivation, discipline and welfare of the apparatus in accordance with the regional financial capacity where the TTP is regulated by the Regional Government of Badung Regency in this case the Regent of Badung the amount and size of the allowance that will be given can be changed in accordance with the Regional Original Income (PAD) obtained.

Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the Regional annual financial plan stipulated by Regional Regulation. APBD is a unit consisting of:

a. Regional Revenue;
b. Regional Expenditure; and
c. Regional Financing.

Regional Revenue is all regional rights that are recognized as an addition to the value of net assets in the relevant fiscal year period. APBD is prepared in accordance with the needs of the implementation of regional government affairs which are the authority of the region and the ability of regional revenues. Regional Revenue consists of:

a. locally-generated revenue;
b. transfer income;
c. other legitimate regional income. Regional original revenue as referred to in Article 30 letter a includes:
   a. local tax;
   b. regional retribution;
   c. results of separated regional wealth management; and
   d. other legal original regional income. Transfer income as referred to in Article 30 letter b includes:
      a. Central Government transfers; and
      b. inter-regional transfers.

Other valid Regional Revenues as referred to in Article 30 letter c include:

a. grant;
b. emergency fund; and/or
c. other income in accordance with the provisions of the legislation. Regional Expenditure is all the obligations of the Regional Government which are recognized as a reduction in the value
of net assets in the relevant fiscal year period. Regional Expenditures as referred to in Article 27 paragraph (1) letter b include all expenditures from the Regional General Cash Account which do not need to be received back by the Regions and other expenditures in accordance with the provisions of laws and regulations which are recognized as a deduction from equity which is a regional obligation within 1 (one) year budget. Bali Province is one of the areas affected by the COVID-19 pandemic, reported from the infocorona.baliprov.go website. en the explosion in the spread of the corona virus in the Province of Bali touched 106,458 people with a death rate of 3.28% or 3,494 residents in the Province of Bali.

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With the implementation of the Decree of the Badung Regent Number 58/054/HK/2021 concerning the Establishment of the Follow-up Directive of the Badung Regent on the Planning and Budgeting of the Regional Revenue and Expenditure Budget for the 2021 Fiscal Year, based on the results of an interview with Wawan Rosdiana, SE as a Financial Analyst staff at the Personnel and Development Agency Badung Regency Human Resources said that according to the data in the attached budget table, in 2020 there was a decrease in the budget due to the Covid-19 pandemic which resulted in a decrease in the budget which resulted in a decrease in the Additional Income Allowance (TPP) which is according to the existing circular. the payment is only 50% (half of the total TPP previously provided).

Financial Refocusing Inhibiting Factors Against Employee Benefits
The Personnel and Human Resources Development Agency found several obstacles in carrying out budget refocusing on the following employee benefits:
1. In preparing the budget and amending the budget, the estimates used are not necessarily correct with the actual situation.
2. Often the conditions used as the basis for preparing the budget experience developments that are far different from what was planned. This means that some thought is required for adjustments. This possibility requires that the budget be adjusted on an ongoing basis with changing conditions so that the data and information obtained is accurate.
3. It can cause work relations problems that can hinder the budget implementation process, because it potentially involves many parties in the refocusing process or preparing the budget.
4. Budgeting cannot be separated from the subjective assessment of policy makers, especially when data and information are incomplete/sufficient.
5. The process of budget approval or budget changes requires a long process and a relatively long time.
6. Late budget submissions that occur as a result of delays in submitting budget submission documents for each sector, so that the finance department cannot see the extent of a budget submission.

CONCLUSION
Based on the results of the discussion regarding the effect of budget refocusing during the Covid-19 period on employee benefits for 2020-2021 at BKPSDM Badung Regency, it can be concluded that the refocusing or budget allocation that was carried out was due to the absence of an incoming regional income budget, which at the time of covid-19 this is the absence of tax revenue in the budget in badung district, thus causing a decrease in additional employee income allowances by 50% in order to stabilize the existing budget. The inhibiting factors found were inaccurate interpretations when preparing and amending the budget, errors in making decisions due to incomplete data/information, inaccuracies in existing budget analysis, and the process of budget approval or budget changes requires a long process and relatively long time.
REFERENCES