Performance Analysis of Budget Implementation During the Covid-19 Pandemic at the Technical Implementation Unit of the Immigration Office Class I TPI Kendari

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Key Words

Abstract
Advisors (I) Abdul Razak, Adviser (II) Nita Hasnita. This study used to analyze the performance of budget execution during the 2020 and 2021 Covid-19 pandemics at the technical unit of Kantor Imigrasi Kelas I TPI Kendari based on Regulation of the Direktur Jenderal Perbendaharaan Number PER-4/PB/2020 concerning Technical Instructions for Assessment of Performance Implementation of Ministry/Agency Expenditure Budget Indicators. This study uses a qualitative descriptive technique. Data obtained by primary data derived from interviews and secondary data derived from 2020 and 2021 Budget Implementation Performance Indicators Report at Kantor Imigrasi Kelas I TPI Kendari. Analysis inductive uses based on the results. The results of this study indicate that Kantor Imigrasi Kelas I TPI Kendari increase in the final score of budget execution performance indicators, but there were decreased on several indicators.

Introduction
Different from previous years, 2020 is an extraordinary year due to the Covid-19 pandemic. The pandemic conditions directly affect the prospects for global economic growth so that several international institutions predict that the global economy will experience a recession (Ministry of Finance, 2020). Apart from bringing problems to public health, the Covid-19 pandemic also has very broad implications for the global economy, including in Indonesia. In fact, these conditions ultimately forced the Government to issue a number of policies to deal with Covid-19 while simultaneously saving the economy, including through the issuance 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 the Corona Virus Disease Pandemic. (Covid-19) and/or in the context of Facing the National Economy and/or Financial System Stability, including derivative technical regulations (Onibala, Rotinsulu, & Rorong, 2021).

In dealing with the Covid-19 pandemic, the government must also implement good governance, namely an approach that is oriented towards public sector development towards good governance Mardiasmo (2009). According to Mardiasmo, there are nine characteristics of implementing good governance, namely participation, legal framework, transparency, capture power, orientation to the interests of the wider community, justice, efficiency and effectiveness, accountability, and strategic vision. Of these nine characteristics, there are three interrelated pillars to realize good governance,
namely transparency, participation and accountability, as well as value for money (economy, efficiency and effectiveness) (Andayani, 2007).

In order to realize good governance, the government is implementing bureaucratic reform. According to the MenpanRB, bureaucratic reform is an effort to carry out fundamental reforms and changes to the government administration system in order to realize good governance. One area of change that is the goal of bureaucratic reform and is in accordance with the characteristics of good governance is Strengthening Performance Accountability.

As a form of accountability for bureaucratic performance in budget implementation, the Ministry of Finance (Keuangan, 2018) through Minister of Finance Regulation Number 195/PMK.05/2018 concerning Monitoring and Evaluation of Budget Implementation for State Ministries/Institutions determines Budget Implementation Performance Indicators (R. I. Indonesia, 2015) (Perdagangan Republik Indonesia, 2022). Based on the Regulation of the Directorate General of Treasury Number PER-4/PB/2020, IKPA is an indicator determined by the Ministry of Finance as the State General Treasurer (BUN) (Perbendaharaan, 2006) to measure the quality of the performance of implementing budgets for State Ministries/Institutions in terms of conformity to planning, effectiveness of budget implementation, efficiency of implementation (Fransisca, Alya Nikita, Sonia Vitania Hubah, 2021), budget, and compliance with regulations. Conformity to planning consists of three indicators, namely Revised Budget Implementation List (DIPA), DIPA Page III Deviation, and Minus Ceiling. The effectiveness of budget implementation consists of four indicators, namely Budget Absorption, Bill Settlement, Confirmation of Output Achievements, and SP2D Returns (Sayadi, 2021). The efficiency of budget implementation consists of two indicators, namely Renkas (Cash Withdrawal Plan) and Payment Order Errors (SPM). Meanwhile, compliance with regulations consists of four indicators, namely Contract Data, Management of UP (Supply Money) and TUP (Additional Money Supply), Treasurer’s Accountability Report (LPJ), and SPM Dispensation.

The implementation of IKPA continues to experience developments as well as challenges. In 2020, IKPA began implementing a new indicator, namely confirmation of Output Achievement Data. According to the Regulation of the Director General of Treasury Number PER/04/PB/2020 concerning Technical Instructions for Assessment of K/L Budget Implementation Performance Indicators. However, in the same year, IKPA was tested by the onset of the Covid-19 pandemic in Indonesia (Donny Maha Putra, 2020). So there are many changes between the suitability of planning and the realization of budget implementation because it conflicts with government regulations made to handle the Covid-19 pandemic. As well as the Circular Letter of the Director General of Immigration Number IMI.1-KU.01.01-0397 regarding Budget Implementation at the Immigration Work Unit T.A. 2021, determine the priority and selective scale for activities to be implemented with a maximum amount of 60% of the T.A. PNBP Ceiling. 2021 which has been determined. Priority activities include handling Covid-19 and implementing activities related to immigration services and law enforcement to support increasing the realization of Immigration Non-Tax State Revenue (PNBP) (Presiden Republik Indonesia, 1997). Based on this Circular, it also limits shopping activities for goods such as business trips, socialization, meeting packages, as well as shopping for goods that can be postponed. As well as limiting capital expenditure activities such as procurement of motor vehicles, renovation/construction of office buildings and equipment/machinery.

Previous research regarding budget implementation during the Covid-19 pandemic conducted by Alya Nikita Fransisca et al. (2021) showed a significant decline in the management of money supplies and budget absorption. However, not all government ministries/institutions during the Covid-19 pandemic experienced a decline, because of the steps taken by Indonesia to overcome the national
economy by carrying out budget refocusing planning management in the 2021 APBN through MBO (Management by Objectives) in the form of personnel spending, goods spending, and capital expenditure at K/L has increased (Indonesia, 2014).

At the TPI Kendari Class I Immigration Office, based on a circular issued by the Director General of Immigration and the Ministry of Finance, regarding refocusing the budget based on priority targets, so that the budget has been revised to be used as optimally as possible (Pemerintah Republik Indonesia, 2003). This optimization must be carried out in order to carry out immigration service activities as its main task and function. However, due to the regulation to use 60% of the existing budget, there are many deviations from Page III DIPA, because the withdrawal of funds is not in accordance with existing plans. This is based on the Maximum Disbursement (MP) of PNBP which has been calculated based on the proportion of Immigration PNBP receipts.

The realization of budget absorption at the TPI Kendari Class I Immigration Office has decreased due to the refocusing of the budget. So there are some output achievements for each component that are not achieved. Activities that do not generate Non-Tax State Revenue (PNBP) are restricted, so that the realization of budget absorption in the 2020 Fiscal Year was 78.77% and in the 2021 Fiscal Year it was 87.67%, whereas in the period before the Covid-19 pandemic, the 2019 Fiscal Year was 97.07%. The decline in the early days of the Covid-19 pandemic was very drastic, which could indicate a decline in budget implementation performance. Because budget absorption is closely related to other budget implementation performance indicators. Indicators of budget implementation that will be affected due to a decrease in budget absorption due to a mismatch between budget implementation and planning.

Based on the results of the researcher’s interview with the expenditure treasurer at the TPI Kendari Class I Immigration Office, it was stated that the percentage of actual budget absorption experienced a significant decrease during the Covid-19 pandemic. The data presented is the value obtained from the expenditure realization report per funding source (attached). Due to regulations to deal with the Covid-19 pandemic, many budgets have not been absorbed optimally. So that achieving budget performance is not effective and efficient during the Covid-19 pandemic. Due to the refocusing of the budget for handling the pandemic, many performance indicators for budget implementation have low values.

Based on the results of Purnomo’s research (Purnomo, 2021) regarding the impact of the Covid-19 pandemic on the Budget Implementation Performance of Work Units in West Kalimantan Province, there are two indicators that show a significant decline, namely the UP Management Indicator and the Budget Absorption Indicator and one indicator that decreases but is not significant, namely the Indicator Bill Settlement. Meanwhile, the other seven performance indicators actually increased with details increasing significantly in the Minus Ceiling Indicators, LPJ Treasurer, SPM Dispensation, and SPM Errors and increasing but not significantly in Contract Data, SP2D Returns, and Renkas. This shows that the Budget Implementation Performance of the West Kalimantan Provincial Scope of Work Unit is generally not affected by the Covid-19 pandemic, in fact the West Kalimantan Province Scope of Work Unit can still improve its budget implementation performance significantly on several performance indicators.

Based on this background description, the author is interested in conducting further research with the title "Analysis of Budget Implementation Performance During the Covid-19 Pandemic in the Technical Implementation Unit of the TPI Kendari Class I Immigration Office".
METHODS

Researchers who use a qualitative approach, at the initial stage of their research, may not have a clear picture of the potential aspects and problems they will research. He will develop research focus while collecting data. This process is called "emergent design" according to (Sugiyono & Kuantitatif, 2009).

Qualitative research methods are mainly used to obtain rich data, in-depth information about the issue or problem to be solved. Qualitative research methods use focus groups, in-depth interviews, and participant observation in collecting data according to Sugiyono (2020).

The steps taken were determining the research instrument, by preparing an interview guide to find out the conditions occurring in the field according to Sugiyono (2020). The appointed informant is competent in the field of financial affairs and knows the ins and outs of problems related to budget implementation performance indicators. After that, the researcher carried out data processing and descriptive analysis and reported the research results. Research that is not published or disseminated will be less useful in developing science and will not have high practical value. Therefore, it is an obligation for researchers to complete a series of research into a written and accountable form of scientific report (Nazir, 2005). This research was conducted at the TPI Kendari Class I Immigration Office.

RESULTS

Suitability of Budget and Planning Implementation

2020 and 2021 are the period of the Covid-19 pandemic so there are many changes related to the management of the State Revenue and Expenditure Budget. These changes were made to prioritize the interests of handling the Covid-19 pandemic and activities that can generate PNBP. So to support the office operations of the Class I Immigration Office, TPI Kendari must focus on maintaining continuity of life and optimizing budget management.

Based on the results of interviews with Mrs. Yunita Liswanti Purba, S.H. as the RKA-K/L Operator who is responsible for the DIPA Revision said that:

"During 2020, there have been 4 (four) revisions to the DIPA, including revisions to the POK (Activity Operational Instructions), revisions to the Regional Treasury Office, as well as revisions to the DJA (Directorate General of Budget). During 2021 revisions have been carried out 7 times due to the large number of POK data updates due to budget adjustments due to the Covid-19 pandemic, first the POK revision then carrying out 2 DJA revisions, then the POK updating revisions, then finally carrying out revisions related to the minus ceiling and The mechanism for completing DIPA revisions is, collecting and compiling data for budget revision, such as the latest budget realization, to see the remaining budget ceiling available and revisions can be carried out, preparing data to support budget revisions in the form of a revision cover letter, accountability letter signed by KPA, Work Plan "The budget for the current Fiscal Year, the change matrix (originally-to-be), and the initial DIPA, namely the DIPA before revisions are carried out and the DIPA concept of revised changes and there are no special requirements for carrying out budget revisions" (interview 21 July 2022)

The impact of the Covid-19 pandemic can be felt based on the budget revision that has been carried out at the TPI Kendari Class I Immigration Office. The DIPA revision carried out is in accordance with applicable regulations, namely PMK No. 210/PMK.02/2019 concerning Procedures for Revising the T.A. Budget. 2020 is set for December 31 2019 and PMK no. 208/PMK.02/2020 concerning Procedures for Revising the T.A. Budget. 2020 is set for December 18 2020 (Nomor, 2021). In the 2021 Fiscal Year, the regulation regulates budget revisions for handling the Covid-19 pandemic. So the
revisions carried out have focused on handling the Covid-19 pandemic and optimizing activities that can be carried out during the Covid-19 pandemic.

Based on the results of interviews with Mrs. Yunita Liswanti Purba, S.H. as the RKA-K/L Operator who is responsible for the DIPA Revision said that: "The official travel budget has experienced many changes due to PPKM (implementation of restrictions on community activities) so that many activities cannot be carried out, there are not too many shifts in 2020 and 2021 because there is a limitation on budget use of 60% based on the circular letter of the Director General of Immigration Number IMI.1-KU.01.01-0397 regarding Budget Implementation at the Immigration Work Unit T.A. 2021. So that the revisions made are focused on handling the Covid-19 pandemic" (interview 21 July 2022)

There is a limitation on the use of the PNBP ceiling of only 60% as stated in the Circular Letter of the Director General of Immigration Number IMI.1-KU.01.01-0397 regarding Budget Implementation at the Immigration Work Unit T.A. 2021, which resulted in the implementation of activities being delayed or even unable to be carried out, such as activities involving many people, namely the implementation of TIM PORA (Foreigner Supervision Team), Immigration Socialization, Independent and Regional Joint Operations, as well as official travel. In the event that an official trip does not take place because the activity is carried out virtually, so that the implementation of the budget and planning is not appropriate. The IKPA value for the revised DIPA in the 2020 and 2021 Fiscal Years is 100. This value was obtained due to refocusing of the available budget divided according to activities that can produce PNBP so that activities can be carried out.

Based on the results of interviews with Mrs. Yunita Liswanti Purba, S.H. as the RKA-K/L Operator who is responsible for the DIPA Revision said that: "preparation of Page III of the DIPA based on the work calendar for each section at the TPI Kendari Class I Immigration Office and the implementation of updating the RPD by looking at the budget realization in each month during the current year, the responsible Operator is obliged to submit to the Kendari KPPN as State General Treasurer the updated data RPD in each quarter with a submission deadline of the 15th at the end of the quarter of the current year" (interview 21 July 2022).

Page III DIPA deviations occurred because many activities had been planned for implementation but could not be implemented due to restrictions on the use of the PNBP Ceiling, several activities that did not produce PNBP were not implemented, such as TEAM PORA, Immigration Socialization, Joint Operations, and Official Travel. This also causes a decrease in budget absorption. Calculation of suitability between planning and implementation Page III DIPA by planning minus budget absorption divided by planning and multiplied by 100%. This difference is a deviation from Page III DIPA. Due to the GAP between the Fund Withdrawal Plan and the Realized Budget in the 2020 Fiscal Year, it has an IKPA value of 66.29 and the IKPA value for the 2021 Fiscal Year is 60.51. Based on this value, there was a decrease during the Covid-19 pandemic due to significant differences between budget planning and implementation.

Based on the results of interviews with Mrs. Yunita Liswanti Purba, S.H. as the RKA-K/L Operator who is responsible for the DIPA Revision said that: "There is a minus ceiling on employee spending accounts due to new employees being transferred to the TPI Kendari Class I Immigration Office, CPNS, promotions, periodic salary increases, as well as changes in family allowances (wife/husband/children). The process of resolving the minus ceiling is to collect data on any accounts that experience a minus ceiling and then submit a budget request for resolving the minus ceiling to Echelon 1, in this case the Directorate General of Immigration" (interview 21 July 2022)
There is no minus ceiling during the Covid-19 pandemic at the end of the year because there are tips that can be done to overcome the minus ceiling, namely by adjusting budget availability to the activities to be carried out. Availability of budget funds for activities to be implemented can be done by revising DIPA and POK (Activity Operational Instructions) to adjust the budget based on activities. So that in the 2020 and 2021 Fiscal Years it has an IKPA value of 100.

**Compliance with Applicable Laws related to Budget Implementation**

Compliance with applicable laws related to budget implementation is closely related to the leadership as the authority to use the budget, because basically the power of budget users has the right to provide policies regarding the implementation of budget-based activities. Based on the results of interviews with informants during the Covid-19 pandemic, there were limited budget uses at the TPI Kendari Class I Immigration Office which had an impact on budget implementation.

Based on the results of interviews with Mr. Hidayat, S.H., M.H. as the Commitment Making Officer responsible for the procurement of goods and services said that:

"In accordance with Presidential Decree no. “12 of 2021 concerning Procurement of Goods and Services, creating contract data by fulfilling supplier data, namely Company NPWP data, Company data, and Account Numbers contained in the Company's Account Statement as well as goods and services procurement documents (contracts)” (interview 21 July 2022).

Registration of contract data can be carried out a maximum of 5 calendar days after signing the contract data. The contract data that has been registered is in the form of vehicle rental contracts, motor vehicle procurement contracts, building and structure maintenance contracts, computer equipment and data processing procurement contracts, and office facility procurement contracts. The IKPA value in the 2020 Fiscal Year regarding the submission of contract data was 100, while in the 2021 Fiscal Year it decreased to 89.

Based on the results of interviews with Mr. Hidayat, S.H., M.H. say that : "In 2021 there was a record of delays due to the lack of responsiveness of the Kendari KPPN to validate the submission of contract data that had been submitted, so that when repairs occurred they had already passed the predetermined limit" (interview 21 July 2022). This is due to problems in submitting contract data where the Kendari KPPN as the working partner of the TPI Kendari Class I Immigration Office is less responsive to the contract data that has been submitted. This causes delays in confirming error corrections if contract data is submitted that is not appropriate.

Regulations governing the management of UP/TUP at the TPI Kendari Class I Immigration Office based on PMK No. 196/MK.05/2018 dated 31 December 2018 concerning Procedures for Payment and Use of Government Credit Cards. The TPI Kendari Class I Immigration Office has complied with these regulations in carrying out budget-based activities.

Based on the results of an interview with Mr. Khaidri Ilmi Mustamin, A.Md. as the Expenditure Treasurer who is responsible for UP/TUP management, said that:

"UP is used for daily operational activities of work units/to finance expenses that cannot be made through SPM-LS payments, both contractual and non-contractual, UP and TUP are revolving for 30 days (Pemerintah Republik Indonesia, 2003). The conditions for revolving UP are a minimum of 50% use of UP funds and revolving can be done multiple times and a maximum of one month after the SP2D is issued. There was a delay in delivery in April and December 2021 due to the negligence of the expenditure treasurer."
UP/TUP management at the TPI Kendari Class I Immigration Office during the Covid-19 pandemic experienced a decline, this was due to the existence of a new policy regarding refocusing the budget intended for handling the Covid-19 pandemic. The IKPA value obtained in the 2020 Fiscal Year was 100 and in the 2021 Fiscal Year was 85. The recharging factor for the UP/TUP Treasurer experienced a decline in performance due to delays in submitting the UP/TUP to KPPN Kendari as the State General Treasurer (Laksono, 2017). The delay in submission was due to a new policy from the leadership in directing budget disbursement for activities that had been implemented. Meanwhile, the role of leadership in understanding applicable regulations or laws related to budget implementation has a significant impact on budget implementation. So that the policies taken by the leadership are in accordance with applicable laws and performance targets that have been set. Apart from this, the leadership must carry out monitoring evaluations regularly and on a regular basis to ensure the availability of funds so that budget realization can run optimally and does not affect other assessment indicators.

Submission of the Accountability Report, which is then abbreviated as LPJ, must be carried out in accordance with the Director General of Treasury Regulation No. PER-03/PB/2014 concerning Technical Instructions for Administration, Bookkeeping and Accountability of the Treasurer in the State Revenue and Expenditure Budget Management Work Unit and Verification of the Treasurer’s Accountability Report. The making of LPJ must be in accordance with these regulations for each month and submitted to KPPN Kendari as State General Treasurer on the 1st-10th of the following month.

Making LPJ Treasurer Expenditures must be done by:
1. Carry out cash opname and then make a cash inspection report at the Expenditure Treasurer.
2. Printing the Expenditure Treasurer's Bank Statement at Bank Presepsi, in this case the TPI Kendari Class I Immigration Office has a BPG account at BRI Bank, the printed account statement is supporting data for making the Expenditure Treasurer’s LPJ.
3. Create LPJ Expenditure Treasurer on the SAS Application (Satker Application System) offline and then upload ADK (Computer Data Archive) data on the SPRINT Application (Integrated Account Management System) for validation by KPPN Kendari as State General Treasurer.

The SPM dispensation during the 2020 Fiscal Year has not been assessed, resulting in an IKPA score of 0, whereas in the 2021 Fiscal Year it produced a perfect score of 100. This is because there were no errors that caused the SPM dispensation to be issued.

Effectiveness of Budget Implementation

Based on the results of interviews, the effectiveness of budget implementation during the Covid-19 pandemic at the TPI Kendari Class I Immigration Office experienced obstacles due to budget savings whose funds came from PNBP of 40% based on Circular Letter of the Director General of Immigration Number IML1-KU.01.01-0397 regarding Implementation Budget for the Immigration Work Unit T.A. 2021. Due to the existence of these regulations to deal with the Covid-19 pandemic, the implementation of the budget at the TPI Kendari Class I Immigration Office is not in accordance with the plans that have been made.

Based on an interview with Mrs. Wa Salifa, S.H. as Head of Financial Affairs who is the direct superior of the financial manager said that: "There is a mismatch in the implementation and planning that has been made so that acceleration is carried out by realizing all budgets related to capital expenditure because it can speed up budget absorption" (interview 21 July 2022).

Budget absorption during the Covid-19 pandemic was somewhat hampered due to savings in the PNBP budget which resulted in the realization at the end of the year being less than optimal. Some immigration activities that were not achieved due to the Covid-19 pandemic were the lack of passport
applicants and official trips that were not carried out. However, the effectiveness of budget absorption is supported by the RM (Pure Rupiah) budget source of 97.73%, while the PNBP was 77.86% at the end of the 2021 Fiscal Year and the realization of the RM budget was 95.10% and PNBP was 61.12% in 2021. During the Covid-19 pandemic, the RM budget was not limited, so that budget absorption could be carried out optimally. The IKPA value obtained during the Covid-19 pandemic was 96.88 in the 2020 Fiscal Year and 98.37 in the 2021 Fiscal Year. This increase was caused by refocusing the budget and the experience that had been experienced in the 2020 Fiscal Year. This resulted in further optimizing the budget for Pure Rupiah. and activities that can generate PNBP.

During the Covid-19 pandemic, there was no delay in paying bills in the form of Contractual SPM-LS (Contractual Direct Payment Order) because the contract data submitted to KPPN Kendari as BUN had a detailed payment deadline stated in accordance with the contract that had been issued. So that the RPD (Fund Withdrawal Details) has been adjusted to the Contractual SPM-LS which will be issued for contractual payments. In the 2020 Fiscal Year, there was a delay in the issuance of the Contractual SPM-LS, which affected the IKPA acquisition value, namely 83.33. The IKPA value obtained for settlement of bills in the 2021 Fiscal Year is 100, this increase is one of the financial managers' efforts to ensure payments do not exceed the time limit stated in the contract.

The output achievement in the 2020 Fiscal Year obtained an IKPA value of 97.92 because the procedure for filling in the output achievement was still based on the SAIBA application (Accrual-Based Agency Accounting System), so the IKPA value was still relatively high. Meanwhile, in the 2021 Fiscal Year, it obtained an IKPA score of 81.90 due to changes in the input of output achievements from the SAS application (Satker Application System) which was directly uploaded to the Online Monitoring System for the State Treasury and Budget, so that the assessment was even more objective. So during this transition period there are still a few obstacles regarding filling output achievements where the 2021 Fiscal Year experienced the Covid-19 pandemic which caused many activities not to be carried out. The output produced in the 2021 Fiscal Year is not in accordance with the planned output target. So it has experienced a significant decrease compared to the 2020 fiscal year.

Based on the results of a an interview with Mr. Khairi Ilmi Mustamin, A.Md. As the Expenditure Treasurer who is responsible for budget management, he said that: "SPM that has been published during 2020 as many as 271 SPM and during 2021 as many as 230 SPM. Out of the total of SPMs that have been published, there are SPMs that have errors in supplier data" (interview 21 July 2022).

SP2D returns are the return of a Payment Order due to an error in the supplier or third party data. In the 2020 Fiscal Year, SP2D returns occurred due to differences in supplier (third party) account numbers in the Contractual SPM-LS, so that the SPM was canceled and no payments occurred from the state treasury to the supplier’s account. So that in the 2020 Fiscal Year it obtained an IKPA score of 99.63. Based on experience in the 2020 Fiscal Year, the financial manager at the TPI Kendari Class I Immigration Office was more thorough in making the Contractual SPM-LS so as to produce an IKPA score of 100.

Budget Execution Efficiency

During the Covid-19 pandemic, with limited use of the government budget, the government is still required to carry out budget implementation efficiently. This is in line with the performance of budget managers who must maintain stability. The efficiency of budget implementation during the Covid-19 pandemic at the TPI Kendari Class I Immigration Office was due to budget savings whose funds came from PNBP of 40% based on Circular Letter of the Director General of Immigration Number IMI.1-KU.01.01-0397 regarding Budget Implementation in Immigration Work Units T.A. 2021, but it has been done efficiently.
Based on an interview with Mrs.  Wa Salifa, S.H. as Head of Financial Affairs who is the direct superior of the financial manager said that: "During 2020 and 2021, the management of state finances at the TPI Kendari Class I Immigration Office has been efficient, however there are still many errors in the SPM description which has caused the IKPA value to decrease. "The error in the SPM description was an error during validation by the KPPN so that it could be immediately corrected and re-submitted" (interview 21 July 2022).

SPM errors occur because the descriptions contained in the SPM do not match the technical instructions for SPM codes and descriptions based on the regulations of the Directorate General of the Treasury. This SPM error caused a decrease in the IKPA value in the 2020 Fiscal Year, namely 80. It experienced an increase in the 2021 Fiscal Year with an IKPA value of 85. This was caused by the financial manager's efforts to be more thorough in making the SPM description and submitting the SPM closer to the specified time limit, so that if there are errors in the SPM, they can be corrected immediately and re-submitted to KPPN Kendari as the partner of the TPI Kendari Class I Immigration Office. The cash withdrawal plan is a financial management activity that withdraws funds worth more than one billion. Meanwhile, at the TPI Kendari Class I Immigration Office there were no transactions above one billion during the 2020 and 2021 fiscal years. During the Covid-19 pandemic, the 2020 and 2021 Fiscal Years received an IKPA score of 0.

**Discussion**

**Suitability of Budget and Planning Implementation**

TPI Kendari Class I Immigration Office during the Covid-19 pandemic with various obstacles in budget implementation. Has made optimal efforts to maintain excellent budget execution performance. Based on the data attached to this research, the overall IKPA assessment results on the elements of suitability for budget implementation and planning have decreased from 2020 to 2021. Where the overall IKPA value for this element is 88.76 in 2020 and 86.84 in 2020. 2021. This is caused by the high gap in DIPA Hal III Deviation. This gap occurs because there are significant differences between the Fund Withdrawal Plan (RPD) and budget implementation. This difference is due to instructions or authority from superiors to disburse funds or carry out activities that are outside the planned activities. So the leadership’s policies as the Authorized Budget Users greatly influence the performance of budget implementation, in this case the financial managers.

Based on these findings, the resulting IKPA value is in accordance with the Online Monitoring Application for the State Treasury Accounting System. This value has been published by KPPN Kendari as State General Treasurer and can be accessed by employees who have the authority to manage state finances. The DIPA revision carried out by the TPI Kendari Class I Immigration Office is in accordance with the regulations relating to applicable revisions, because every year there are changes to the DIPA Revision rules. DIPA revisions can also be carried out to improve the Minus Ceiling. Meanwhile, Page III of the DIPA must be submitted to KPPN Kendari at the end of each quarter of the current year to adjust the updated RPD data for the TPI Kendari Class I Immigration Office.

The results of this research have explained the elements of suitability of budget implementation and planning in which the DIPA Revision indicators, DIPA Page III Deviation, and Minus Ceiling are in accordance with the theory related to each IKPA assessment indicator. Where DIPA revisions must be in terms of a fixed budget ceiling as regulated in the Minister of Finance Regulation regarding procedures for budget revisions, while DIPA revisions in the context of saving or refocusing the budget which is Government policy are excluded from the IKPA calculation. Page III DIPA deviation is calculated based on the average conformity between budget realization and the monthly Fund Withdrawal Plan (RPD). Meanwhile, the Minus Ceiling performance indicator is calculated based on the ratio between the
total minus ceiling value and the DIPA ceiling. Because the data used is data issued by the Online Monitoring Application for the State Treasury Accounting System.

Previous research conducted by Alya Nikita Fransisca et al (2021) with the title "Budget Refocusing Planning Management Through MBO in Handling the Economy in the Covid-19 Period" states that the results of this research are steps taken by Indonesia in overcoming the national economy by carrying out refocusing planning management. budget in the 2021 APBN. This is in line with the results of research conducted by the author. The TPI Kendari Class I Immigration Office has carried out revisions by refocusing on handling the Covid-19 pandemic and activities that can produce PNBP in the 2020 Fiscal Year and 2022 Fiscal Year to optimize budget implementation, so that budget implementation performance in the elements of suitability of planning and budget implementation can be implemented optimally. And the activities carried out are the main activities of immigration duties and functions and handling the Covid-19 pandemic. Planning management by refocusing the budget is one of the ways carried out by state financial managers at the TPI Kendari Class I Immigration Office to maximize the use of the APBN for running office operations and supporting immigration duties and functions.

The results of previous research conducted by Egi DWI Purnomo (2021), showed a significant increase in the minus ceiling indicator. Meanwhile, at the TPI Kendari Class I Immigration Office there was a significant increase in the DIPA Hal III Deviation, the Minus Ceiling indicator got a perfect score of 100 because there was no minus ceiling at the TPI Kendari Class I Immigration Office, this shows that the results of this research are not in line with research conducted by (Purnomo, 2021) with the title "The Impact of the Covid-19 Pandemic on the Performance of Work Unit Budget Implementation in West Kalimantan Province".

**Compliance with Applicable Laws related to Budget Implementation**

During the Covid-19 pandemic, budget implementation at the TPI Kendari Class I Immigration Office always strives to comply with and comply with applicable regulations regarding budget implementation. However, there was a delay in submitting contract data, this problem was due to the Kendari KPPN being less responsive to the contract data that had been submitted. Apart from this, there was also a delay in submitting UP/TUP due to budget refocusing which hampered disbursement, due to restrictions. This is one of the factors in the decline in budget implementation performance, because the implementation of the budget that has been determined as in the planning is not on time. Compared to this, the overall IKPA score for compliance with applicable regulations/legislation has increased significantly due to the additional assessment of the SPM dispensation points. Previously this was not taken into account in 2020.

Submission of contract data is calculated based on the ratio of the timeliness of contract data submission to all contract data submitted to KPPN. The deadline given is 5 working days after signing the contract. UP/TUP management is for 30 calendar days after the SP2D is issued. Meanwhile, submission of LPJ is calculated based on timeliness, namely on the 1-10th of the following calendar month. SPM dispensation is a performance indicator that is calculated based on the number of SPM who receive dispensation for delays in submitting SPM, for example delays in submitting the main salary, namely the deadline is the 15th of the current month for the next month's main salary.

The results of this research are in accordance with research conducted (Purnomo, 2021) with the title "The Impact of the Covid-19 Pandemic on the Performance of Work Unit Budget Implementation in West Kalimantan Province", that there are two indicators that show a significant decline, namely in the management of inventory money and budget absorption. This is in line with the results of research conducted by the author. Whereas at the TPI Kendari Class I Immigration Office, the
performance of budget implementation, elements of compliance with applicable regulations, indicators for UP/TUP management and budget absorption were greatly impacted by the Covid-19 pandemic because budget absorption was hampered by restrictions on budget use, which was only 60%, while UP management very closely related to budget absorption.

This research is not in line with research conducted by Alya Nikita Fransisca et al (2021). This is due to the differences in the variables used. Where previous research shows that the steps taken by Indonesia to overcome the national economy during the Covid-19 pandemic were to carry out management planning by refocusing the budget in the APBN. Meanwhile, this research uses a more varied variable, namely compliance with applicable legislation in budget implementation as one of the variables.

**Effectiveness of Budget Implementation**

The TPI Kendari Class I Immigration Office has strived for effectiveness in budget implementation by carrying out activities that can produce PNBP so that budget absorption can be carried out and output can be achieved. To optimize the use of the budget, it is limited to 60% use. However, this optimization cannot be said to be sufficient to increase the effectiveness of budget implementation. Because there are other important points, namely the output achievements reported based on the Realization of Detailed Volume of Output (RVRO) and Progress on Achievement of Detailed Output (PCRO) which are very close to the implementation of activities. Due to restrictions, the output produced does not meet the target, resulting in a decrease in the output achievement value in 2021.

This is due to changes in the confirmation of output achievements where operators must input output data which is calculated on a prorated basis and uploaded to the Online Monitoring Application - State Accounting Treasury System, which is confirmed directly by the Kendari KPPN as State General Treasurer. Even though there has been an overall increase in the effectiveness of budget implementation elements during the Covid-19 pandemic, further optimization must be carried out in selecting activities that have high output.

The effectiveness of budget implementation consists of indicators of budget absorption, bill settlement, output achievement, and SP2D returns. Budget absorption is calculated based on the average value of budget absorption performance in each quarter. Bill settlement is calculated based on the timeliness ratio. Meanwhile, output achievement is calculated based on the ratio of Detailed Output (RO) to the number of ROs managed. SP2D Returns are calculated based on the ratio between the number of SP2Ds experiencing returns to the number of SP2Ds issued.

The results of this research are not in line with research by (Yudha Perdana Putra, 2021) "The Impact of the Covid-19 Pandemic on Budget Performance for Implementation Aspects in (BPKP, 2022) Work Units: Comparative Analysis", there are differences and there is a tendency to decrease. Meanwhile, the TPI Kendari Class I Immigration Office experienced an increase, although not too significant.

Based on research conducted by (Purnomo, 2021) with the results of a significant decline in the budget absorption indicator. This is not in line with the results of research conducted at the TPI Kendari Class I Immigration Office. Where at the TPI Kendari Class I Immigration Office there was an increase of 1.49 points.

**Budget Execution Efficiency**

The efficiency of budget implementation is closely related to cash planning and SPM errors. At the TPI Kendari Class I Immigration Office there are no accounting transactions exceeding a nominal value of 1 billion so no calculations are carried out at the cash planning point. This is very appropriate because the cash planning assessment is based on transactions that have a transaction nominal of more
than 1 billion in the daily fund withdrawal plan. SPM errors have been efficiently carried out with rigor in their implementation, namely by checking and validating by authorized officials. So there has been an increase in SPM error points by 5 points compared to 2020.

Based on these descriptions, the budget implementation performance at the TPI Kendari Class I Immigration Office during the Covid-19 pandemic experienced an increase in the final score of the Budget Implementation Performance Indicator in the 2021 Fiscal Year, valued at 91.21 compared to the 2020 Fiscal Year, valued at 89.07. This increase was influenced by an increase in several elements of Budget Implementation Indicators, namely conformity of implementation with planning, compliance with applicable regulations or laws, effectiveness of budget implementation, and efficiency of budget implementation which are related to each other.

The results of research conducted by Yudha Perdana Putra (2021) with the title "The Impact of the Covid-19 Pandemic on the Performance of Implementation Aspects in BPKP RI Work Units: Comparative Analysis" is that it is proven that there is a difference between planning and the efficiency of budget implementation and tends to decrease. This is not in line with the results of research conducted by the author. Where the TPI Kendari Class I Immigration Office during the Covid-19 pandemic experienced an increase in budget implementation efficiency because it was able to minimize SPM error indicators. The efficiency that has been achieved is by minimizing errors in descriptions in the SPM.

Meanwhile, the results of this research are in line with research conducted by (Purnomo, 2021). Where there is an increase but not significant in cash planning indicators and SPM errors. The TPI Kendari Class I Immigration Office also experienced an increase in the SPM error indicator by 5 points.

CONCLUSION

The research results reveal several important conclusions. First, there was a mismatch between planning and budget implementation at the TPI Kendari Class I Immigration Office, which resulted in a decrease in the IKPA achievement scores during the Covid-19 pandemic. This gap is caused by significant differences between the Fund Withdrawal Plan (RPD) and budget implementation, emphasizing the importance of aligning activities with the work calendar. Second, there has been an increase in compliance with applicable legislation in budget implementation, along with optimizing compliance with applicable regulations. The introduction of SPM Dispensation points assessment in 2021 also played a role in this increase. Third, even though the effectiveness of budget implementation increased, there was a decrease in output achievements due to several activities that were not achieved in 2021, due to the limitation on budget use of 60%. Lastly, budget implementation at the TPI Kendari Class I Immigration Office has been efficient, with optimization through revalidation of SPM descriptions by authorized officials to minimize errors. This conclusion illustrates an important picture of budget planning, implementation and evaluation in the Office.

REFERENCES
Ilmiah Manajemen Ubhara, 195.


