

## Budget Report Analysis and Budget Realization Refocusing Covid-19

Anisa' Wildah Fajariah, Deni Juliasari, Noviansyah Rizal

Departement of Accounting, STIE Widya Gama Lumajang, Indonesia

Email: anisawildah.f@gmail.com

### ARTICLE INFO

Date of entry:

26 October 2020

Revision Date:

23 November 2020

Date Received:

17 December 2020

### ABSTRACT

This study aims to analyze the Covid-19 Refocusing Budget and the Lumajang District Health Office Budget Realization Report according to the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK. 07/2020 as well as knowing the level of effectiveness and efficiency of the Covid-19 Refocusing Budget Realization. The results of the analysis are ineffective because local revenue at the Lumajang District Health Office has greatly decreased due to the Covid-19 pandemic, so the Regional Sports Health Center (BKOR) has to reduce the number of visitors and even temporarily close to suppress the spread of the corona virus in Lumajang Regency. And the expenditure realization is said to be quite effective because the realization percentage is 81.89%.

Keywords: Refocusing, Realization, Effectiveness and Efficiency



Cite this as: Fajariah, A. W., Juliasari, D., Rizal, N. (2021). Budget Report Analysis and Budget Realization Refocusing Covid-19. *Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan dan Pajak*, 5(1), 44-55. <https://doi.org/10.30741/assets.v5i1.689>

### INTRODUCTION

A budget is a document that contains work estimates, both in the form of revenues and expenditures presented in monetary measures to be achieved in a certain time period and includes past data as a form of control and performance appraisal (Halim and Kusufi, 2017:48). According to Erlina (2013:23). The Budget Realization Report presents an overview of the sources, allocations, and use of financial resources managed by the central/regional government which illustrates the comparison between the budget and its realization in one reporting period. This Covid-19 pandemic spread in Indonesia around February - March 2020, therefore the government issued a Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK. 07/2020 concerning the Acceleration of Adjustment to the 2020 Regional Revenue and Expenditure Budget in the Context of Handling Corona Virus Disease 2019 (COVID-19), as well as Securing Public Purchasing Power and the National Economy.

The government has prepared a budget, especially the Covid-19 refocusing fund in the health sector, including providing incentives for health workers who have been fighting at the forefront of handling this outbreak. The main highlight in this outbreak is the Covid refocusing budget in the health sector, namely the Lumajang District Health Office. The budget for handling and preventing the spread of Covid-19 at the Lumajang District Health Office reached Rp. 21 billion. One of the

funds for handling the Covid-19 virus is to pay the wages of the postal guards and for medical personnel incentives. Since Lumajang Regency was set on a Covid-19 cycle alert, the Lumajang Regency Health Office had to handle Covid-19 prevention and control activities such as spraying disinfectants, swab activities and vaccinations.

Based on data on the distribution of Covid-19 in Lumajang Regency on December 31, 2020, the number of confirmed positive patients reached 2,412 people with details of 2,016 recovered and 160 people died, while the rest are still being treated. Funds for handling and preventing the spread of the Covid-19 virus in Lumajang Regency come from the transfer of a number of activity budgets previously allocated to the 2020 Regional Revenue and Expenditure Budget or Regional Budget. So the Lumajang Regency Health Office is to maximize the acceleration of budget adjustments allocated by the 2020 APBD according to a Joint Minister of Home Affairs Decree. State Number 119/2813/SJ and Minister of Finance Number 177/KMK.07/2020 (news.detik.com, 2020).

The budget in the public sector, especially in the Health Office, is a planning tool as well as a control tool. The budget as a planning tool indicates the target to be achieved, while the budget as a control tool indicates the allocation of sources of funds to be spent. The budget in the public sector is the backbone of government administration. Local government efforts in exploring sources of funds originating from regional potentials and the ability to manage and utilize existing sources of funds are reflected in the Regional Revenue and Expenditure Budget (APBD). A government's financial report is one form of information that can be submitted relevantly if using the right system too, it is very useful,

The main problem in this study is to analyze the Covid-19 Refocusing Budget and Budget Realization Report based on the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020 regarding the Acceleration of Adjustment to the 2020 Regional Revenue and Expenditure Budget in Framework for Handling Corona Virus Disease 2019 (COVID-19), as well as Securing Public Purchasing Power and the National Economy. Validated April 09, 2020. Case Study at the Lumajang District Health Office.

## **METHODS**

The type of research used in this research is descriptive quantitative. The research objects studied were the Covid-19 Refocusing Budget and Budget Realization Report at the Lumajang District Health Office for the 2020 Fiscal Year based on the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020. This study uses secondary data and internal data. Methods of data collection using documentation techniques. With the following steps: 1) Collecting data related to the Covid-19 refocusing budget report at the Lumajang District Health Office for Fiscal Year 2020. 2) Analyzing the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/ KMK. 07/2020 which is a guideline for presenting the Covid-19 refocusing budget realization report. 3) Analyzing the suitability of the Covid-19 refocusing budget realization report with the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020. As well as adjusting to the Public Sector Budget Function. 4) Conclude and provide suggestions that are considered necessary as materials for improvement in solving a problem related to this research, where the data obtained in this study is related to the analysis of the Covid-19 refocusing budget realization report based on the Joint Minister of Home Affairs Decree Number 119/2813 /SJ and the Minister of Finance Number 177/KMK.07/2020 at the Lumajang District Health Office.

## RESULTS AND DISCUSSION

Budget Conformity and the Covid-19 Refocusing Budget Realization Report with the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020 according to the dictum in force at the Lumajang District Health Office. First Dictum in point b. adjustment of Regional Original Income at the Lumajang District Health Office by taking into account the potential for regional retribution. Regional Original Income at the Lumajang District Health Office can be presented with the following data:

**Table 1. Regional Original Income in 2020**

Account Code	Description	Budget Before Change	Budget After Change
4	Income	100,705,000.00	61,246,000.00
4 1	Locally-generated revenue	100,705,000.00	61,246,000.00

Source: Lumajang District Health Office Budget Realization Report

Based on Table 1. on the data, the revenue budget before the change was the budget for the period January 1 - March 31, 2020, namely the budget before the COVID-19 outbreak. Meanwhile, the income budget after the change is the budget for the period April 1 - December 31, 2020, namely the income budget that has been rationalized due to the impact of COVID-19.

**Table 2. Employee Expenditure Budget for 2020**

Account Code	Description	Budget Before Change	Budget After Change
5	Shopping	2,101,428,500.00	1,378,346,500.00
52	Direct Shopping	2,101,428,500.00	1,378,346,500.00
521	Employee Shopping	2,101,428,500.00	1,378,346,500.00

Source: Budget Realization Report and Covid-19 Refocusing Budget Realization Report.

Based on Table 2. on the data, the employee expenditure budget before the change was the budget for the period January 1 - March 31, 2020, namely the budget before the COVID-19 outbreak. Meanwhile, the personnel expenditure budget after the amendment is the budget for the period April 1 - December 31, 2020, namely the personnel expenditure budget that has been rationalized due to the impact of COVID-19.

**Table 3. Goods and Services Expenditure Budget for 2020**

Account Code	Description	Budget Before Change	Covid-19 Refocusing Budget
5	Shopping	29,903,614,315.00	15,363,448,275.00
52	Direct Shopping	29,903,614,315.00	15,363,448,275.00
522	Shopping for Goods and Services	29,903,614,315.00	15,363,448,275.00

Source: Budget Realization Report and Covid-19 Refocusing Budget Realization Report.

Based on Table 3. on the data, the budget for goods and services before the change is the budget for the period January 1 - March 31, 2020, namely the budget before the COVID-19 outbreak. Meanwhile, the budget for goods and services after the amendment is the budget for the period April 1 - December 31, 2020, namely the budget for goods and services that have been rationalized due to the impact of COVID-19.

**Table 4. Capital Expenditure Budget for 2020**

Account Code	Description	Budget Before Change	Covid-19 Refocusing Budget
5	Shopping	20,232,719,130.00	10,729,138,131.00
52	Direct Shopping	20,232,719,130.00	10,729,138,131.00
524	Capital Expenditure	20,232,719,130.00	10,729,138,131.00

Source: Budget Realization Report and Covid-19 Refocusing Budget Realization Report.

Based on Table 4. on the data, the capital expenditure budget before the change is the budget for the period January 1 - March 31, 2020, namely the budget before the COVID-19 outbreak. While the capital expenditure budget after the amendment is the budget for the period 1 April - 31 December 2020, namely the capital expenditure budget that has been rationalized due to the impact of COVID-19.

**Table 5. Realization of the 2020 Refocusing Budget**

Account Code	Description	Budget Before Change	Covid-19 Refocusing Budget	%
5	Direct Shopping	27,470,932,906.00	27,470,932,906.00	81.89
521	Employee Shopping	1,378,346,500.00	1,036,957,656.00	75.23
522	Shopping for Goods and Services	15,363,448,275.00	12,527,664,031.00	81.54
524	Capital Expenditure	10,729,138,131.00	8,931,052,875.00	83.24
	Shopping Amount	52,237,761,945.00	27,470,932,906.00	81.89

Source: Report on the Realization of the Covid-19 Refocusing Budget.

Based on Table 5. the data is the difference in the budget resulting from the adjustment of spending as in the second dictum that spending is used for health-related matters in the context of preventing and handling the covid-19 pandemic, including the procurement of personal protective equipment (PPE) for medical personnel, medical facilities and equipment for community services and the handling of COVID-19 patients.

**Table 6. Use of APBD for Fiscal Year 2020 for Handling Covid-19**

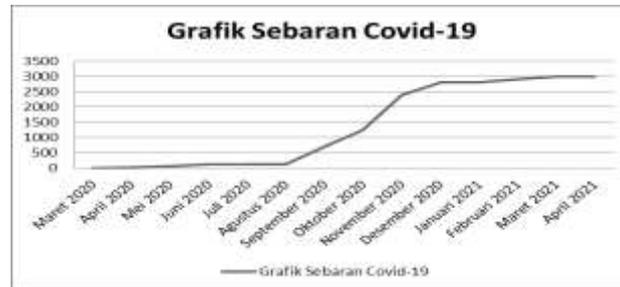
Description	Covid-19 Refocusing Budget
Covid-19 Pandemic Handling Activities	23,269,533,031.00
Unexpected Shopping (BTT)	4,201,399,875.00
Shopping Amount	27,470,932,906.00

Source: Report on the Realization of the Covid-19 Refocusing Budget.

Based on Table 6. on the data, the use of the 2020 budget year budget for handling COVID-19 is regulated in the Instruction of the Minister of Home Affairs Number 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling Corona Virus Disease 2019 within the Regional Government. A format for submitting the use of the 2020 budget year budget for handling COVID-19 has been provided.

In the fifth dictum point d. The Minister of Home Affairs and the Minister of Finance ask the Regional Head to carry out an adjustment method for the implementation of activities that invite a large number of people from the original meeting/face-to-face to no meeting/face-to-face using information/communication technology, among others: Meetings, socialization, workshops, focus group discussions and other similar activities using video conference/teleconferencing facilities; and Implementation of training, technical guidance, and other similar activities using e-learning methods. With the adjustment of the implementation of this activity so that in Lumajang Regency

there is no increase in Covid-19 cases every month. The graph of the spread of covid-19 in Lumajang Regency every month is as follows:



**Figure 1. Graph of Covid-19 Distribution**  
 Source: Lumajang Regency Covid-19 Distribution Data

The compatibility of the Covid-19 Refocusing Budget with the Public Sector Budget Function at the Lumajang District Health Office is as follows: (1) Planning function. The budget is a planning tool and must pay attention to the relationship between one budget and another. In table 4.6 it can be seen that the budget is a planning function for planning activities during this covid-19 pandemic. (2) Implementation function. The budget is a guideline for the implementation of work, meaning that before the work is carried out it must first receive approval from the authorities (especially in terms of finance). So the budget aims so that work can be carried out in harmony in achieving goals. In table 4.5 it can be seen that the budget is intended for activities during the covid-19 pandemic which aims to reduce the number of cases in Lumajang Regency. (3) Supervision function. The budget is a monitoring tool (controlling). Supervision means evaluating (assessing) the implementation of the work, by: Comparing the realization with the plan (budget) which can be seen in table 4.5 to ensure that absorption is maximum for the prevention of COVID-19 in Lumajang Regency, Take corrective action if deemed necessary (if any) adverse deviations), with the existence of an examination by the BPK and the Regional Inspectorate.

**Table 7. Realization of Regional Original Revenue Budget**

Account Code	Description	Budget	Realization
4	Income	61,246,000.00	40,961,000.00
41	Locally-generated revenue	61,246,000.00	40,961,000.00

Source: Lumajang District Health Office Budget Realization Report

Based on table 7. it can be seen that in the budget column is the 2020 budget year's original regional revenue at the Lumajang Regency Health Office, and in the realization column is the 2020 fiscal year's original regional revenue realization at the Lumajang Regency Health Office.

**Table 8. Realization of the 2020 Covid-19 Refocusing Budget**

Account Code	Description	Budget	Realization
5	Shopping	27,470,932,906.00	22,495,674,562.00
52	Direct Shopping	27,470,932,906.00	22,495,674,562.00

Source: Health Department Covid-19 Refocusing Budget Realization Report

Based on table 8. it can be seen that the budget column is the budget for the 2020 fiscal year at the Lumajang District Health Office, and in the realization column is the realization of the 2020 budget year expenditure at the Lumajang District Health Office.

After the data is collected and processed, the next step is to analyze the data by grouping the data as follows: a. Conducting a budget suitability analysis and budget realization at the Lumajang District Health Office based on the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020.

The adjustment of Regional Original Income at the Lumajang District Health Office affects the revenue target of regional retribution as a result of the decline in economic activity. The results of the analysis are as follows:

**Table 9. Analysis of Regional Original Income in 2020**

Account Code	Description	Budget Before Change	Budget After Change	Information
4	Income	100,705,000.00	61,246,000.00	
41	Locally-generated revenue	100,705,000.00	61,246,000.00	In accordance
412	Regional Retribution Results	100,705,000.00	61,246,000.00	

Source: Lumajang District Health Office Budget Realization Report

Based on Table 9. in the analysis, the revenue budget before the change and after the change has been adjusted to the revenue target of regional retribution as a result of the decline in economic activity according to the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020.

The rationalization of personnel expenditure at the Lumajang District Health Office can be presented as follows:

**Table 10. Analysis of the 2020 Employee Budget**

Account Code	Description	Budget Before Change	Covid-19 Refocusing Budget	%	Information
5	Shopping	2,101,428,500.00	1,378,346,500.00	65.59	
52	Direct Shopping	2,101,428,500.00	1,378,346,500.00	65.59	In accordance
521	Employee Shopping	2,101,428,500.00	1,378,346,500.00	65.59	

Source: Budget Realization Report and Covid-19 Refocusing Budget Realization Report.

Based on Table 10. in the analysis, the personnel expenditure budget has been rationalized by controlling/reducing the honorarium of activities and controlling/reducing the provision of overtime pay by considering the real needs of implementing urgent and effective work. In this analysis, the rationalization of the expenditure budget is in accordance with the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020.

The rationalization of expenditure on goods/services by at least 50% by reducing the budget at the Lumajang District Health Office can be presented the results of the analysis as follows:

**Table 11. Analysis of the 2020 Goods and Services Expenditure Budget**

Account Code	Description	Budget Before Change	Covid-19 Refocusing Budget	%	Information
5	Shopping	29,903,614,315.00	15,363,448,275.00	51.38	In accordance
52	Direct Shopping	29,903,614,315.00	15,363,448,275.00	51.38	
522	Shopping for Goods and Services	29,903,614,315.00	15,363,448,275.00	51.38	

Source: Budget Realization Report and Covid-19 Refocusing Budget Realization Report

Based on Table 11. in the analysis, the budget for goods and services has been adjusted by more than 50%. Then the goods and services expenditure budget is in accordance with the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020.

The rationalization of capital expenditures is approximately 50% by reducing the budget at the Lumajang District Health Office, the data can be presented as follows:

**Table 12. Analysis of the 2020 Capital Expenditure Budget**

Account Code	Description	Budget Before Change	Covid-19 Refocusing Budget	%	Information
5	Shopping	20,232,719,130.00	10,729,138,131.00	53.03	In accordance
52	Direct Shopping	20,232,719,130.00	10,729,138,131.00	53.03	
524	Capital Expenditure	20,232,719,130.00	10,729,138,131.00	53.03	

Source: Budget Realization Report and Covid-19 Refocusing Budget Realization Report.

Based on Table 4.12 in the analysis, the capital expenditure budget has been adjusted by more than 50%. Then the capital expenditure budget is in accordance with the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020.

In the third dictum point a. The results of the difference in expenditure adjustments will be used for the prevention and handling of the COVID-19 pandemic at the Lumajang District Health Office. The results of the analysis can be presented as follows:

**Table 13. Analysis of Refocusing Budget Realization in 2020**

Account Code	Description	Budget Before Change	Covid-19 Refocusing Budget	%	Information
5	Direct Shopping	27,470,932,906.00	27,470,932,906.00	81.89	In accordance
521	Employee Shopping	1,378,346,500.00	1,036,957,656.00	75.23	
522	Shopping for Goods and Services	15,363,448,275.00	12,527,664,031.00	81.54	
524	Capital Expenditure	10,729,138,131.00	8,931,052,875.00	83.24	
	Shopping Amount	52,237,761,945.00	27,470,932,906.00	81.89	

Source: Report on the Realization of the Covid-19 Refocusing Budget.

Based on Table 13. in the analysis, the difference in the budget results from the adjustment of expenditures as in the second dictum that expenditures are used for health-related matters in the context of preventing and handling the covid-19 pandemic, including the procurement of personal protective equipment (PPE) for medical personnel, facilities and equipment for community services and the handling of COVID-19 patients. The realization of the Covid-19 refocusing budget is in accordance with the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020.

Expenditure adjustments allocated for handling and preventing the COVID-19 pandemic can take the form of personnel, goods/services and capital expenditures. In accordance with the guidelines set out in the Instruction of the Minister of Home Affairs Number 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling Corona Virus Disease 2019 within the Regional Government. The results of the analysis can be presented as follows:

**Table 14. Analysis of the Use of APBD for Fiscal Year 2020 for Handling Covid-19**

Description	Covid-19 Refocusing Budget	Information
Covid-19 Pandemic Handling Activities	23,269,533,031.00	In accordance
Unexpected Shopping (BTT)	4,201,399,875.00	
Shopping Amount	27,470,932,906.00	

Source: Report on the Realization of the Covid-19 Refocusing Budget.

Based on Table 14. in the analysis, the use of the 2020 budget year budget for handling COVID-19 is regulated in the Instruction of the Minister of Home Affairs Number 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling Corona Virus Disease 2019 within the Regional Government. A format for submitting the use of the 2020 budget year budget for handling COVID-19 has been provided. Then the use of the APBD at the Lumajang Regency Health Office is in accordance with the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020.

In the fifth dictum point d. The Minister of Home Affairs and the Minister of Finance ask the Regional Head to make adjustments to the method of implementing activities that invite a large number of people from the original meeting/face-to-face to no meeting/face-to-face by utilizing information/communication technology. All activities are carried out offline so that the risk of increasing cases in Lumajang Regency is getting lower. At the beginning of the COVID-19 pandemic, it could be seen that Lumajang Regency had the eighth most cases in East Java and the risk of an increase in cases was in the red zone (high risk). Which color division is based on 15 indicators of the central task force's epidemiology. Data can change at any time. The following is the data on the distribution of COVID-19 in Lumajang Regency on April 23, 2021:

**Table 15. Data on the Distribution of Covid-19 in Lumajang Regency for the Period 23 April 2021**

No	districts	confirm	Confirm Heal	Confirm Death
1	Candipuro	144	130	13
2	Gucialit	22	21	1
3	Jatiroto	232	212	20
4	Kedungjajang	71	61	8
5	klakah	87	76	10
6	Turmeric	170	154	16
7	Lumajang	688	621	63

8	field	63	57	4
9	Pasirian	242	221	20
10	Pasrujambe	45	41	4
11	Pronojiwo	20	19	1
12	Randuagung	73	68	5
13	Ranuyoso	27	25	1
14	Rowokangkung	85	78	6
15	Senduro	54	45	8
16	Sukodono	326	304	22
17	Sumbersuko	121	109	12
18	Tengung	110	100	10
19	Tempoh	297	274	23
20	Tempursari	22	20	2
21	Yosowilangun	132	118	14
	Total	3031	2754	263

Conducting a covid-19 refocusing budget analysis at the Lumajang District Health Office with the following public sector budget functions: (1) Planning function. Based on Table 14. in the analysis of budget planning, the use of the 2020 budget year budget for handling COVID-19 is in accordance with the planning function that has been implemented by the Lumajang District Health Office. (2) Implementation function. Based on Table 13. in the analysis, the difference in the budget resulting from the adjustment of expenditure is used for health-related matters in the context of preventing and handling the covid-19 pandemic, including the procurement of personal protective equipment (PPE) for medical personnel, facilities and service equipment to the public and handling of COVID-19 patients. Therefore, the budget at the Lumajang District Health Office is in accordance with the implementation function of the public sector. (3) Supervision function. To carry out supervision means to evaluate (assess) the implementation of the work, an examination is carried out by the BPK (Financial Supervisory Agency and Regional Inspectorate as an internal audit in Lumajang Regency).

With the Covid-19 pandemic in Lumajang Regency, to analyze the effectiveness and efficiency of the realization of the Covid-19 refocusing budget at the Lumajang Regency Health Office, whether it has been effective and efficient in using the 2020 budget for handling COVID-19 against the increasing number of cases but many also healed. The following are the results of the calculation of the effectiveness and efficiency of the covid-19 refocusing budget realization: (1) Effectiveness Analysis = Effectiveness ratio / 61,246,000 = 40,961,000 x 100% = 66.88%. Note: If the comparison results reach below 75%, then the income is said to be ineffective (Dwindra, 2008). (2) Efficiency Analysis. Efficiency ratio = 22,495.674,562/27,470,932,906 x 100% = 81,89 %. Note: If the comparison results reach 80 – 90%,

Adjustment of local revenue by taking into account regional levies in each district/city, as well as paying attention to economic growth and inflation rates in 2020 which may affect the target of regional retribution income as a result of the decline in economic activity at the Lumajang District Health Office. The adjustment was from before the COVID-19 pandemic a budget target of Rp. 100,705,000.00 to Rp. 61,246,000.00 because of this pandemic. The levy on the Health Office is in the form of a levy withdrawal at the Lumajang Regency Sports Health Center (BKOR) which during this pandemic reduced the number of visitors to implement health protocols so that there would be no increase in the number of cases in Lumajang Regency.

The appropriate Covid-19 Refocusing Budget Realization Report based on the Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020 as follows: a. The decision decided to rationalize personnel expenditures by

controlling/reducing overtime pay by considering the real need for the implementation of work that is urgent and carried out selectively. Employee expenditure at the Lumajang District Health Office from the ceiling before the change so that it was refocused by 65.59% by controlling the real needs for Lumajang District Health Office employees. b. The next decision is to rationalize spending on goods/services by at least 50% by reducing the budget, and in table 4.7 it can be seen that the budget for goods and services was refocused by 51, 38 of the budget before the change. Therefore, the budget for goods and services at the Health Office is appropriate because it exceeds the 50% stipulated in the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020. c. The next decision is to rationalize capital expenditure by at least 50% by reducing the budget. In table 4.7 it can be seen that the refocusing of the capital expenditure budget is 53.03% which is in accordance with the decision which has exceeded 50% of the previous budget. The next decision is to rationalize capital expenditure by at least 50% by reducing the budget. In table 4.7 it can be seen that the refocusing of the capital expenditure budget is 53.03% which is in accordance with the decision which has exceeded 50% of the previous budget. The next decision is to rationalize capital expenditure by at least 50% by reducing the budget. In table 4.7 it can be seen that the refocusing of the capital expenditure budget is 53.03% which is in accordance with the decision which has exceeded 50% of the previous budget.

The budget difference resulting from the adjustment of spending at the Lumajang District Health Office is used for spending in the health sector and other matters related to health in the context of preventing and handling the COVID-19 pandemic, including: in the form of procurement of personal protective equipment (PPE) for medical personnel, service facilities and equipment. to the community, and handling COVID-19 patients. As well as for activities related to the prevention and handling of COVID-19 in Lumajang Regency.

The use of refocusing spending on COVID-19 for real needs at the Luamajang District Health Office whose users can form expenditures for personnel, goods/services, and capital as a result of prioritizing the use of the APBD budget. The use of the 2020 budget year budget for handling COVID-19 is regulated in the Instruction of the Minister of Home Affairs Number 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling Corona Virus Disease 2019 within the Regional Government. A format for submitting the use of the 2020 budget year budget for handling COVID-19 has been provided. Then the use of the APBD at the Lumajang Regency Health Office is in accordance with the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020.

Adjustments to the implementation of activities are allocated for the prevention and handling of COVID-19. At the Lumajang District Health Office, adjustments to the implementation of activities that use a large number of people from the beginning were carried out with direct meetings/face-to-face changes to non-meetings using information/communication technology, among others: 1. Implementation of meetings, outreach, workshops, focus group discussions ) and other similar activities using video conference/teleconference facilities; 2. Implementation of training, technical guidance, and other similar activities using the e-learning method. And official travel within the region is only used for tracing people who communicate directly/direct contact with COVID-19 patients. Even official trips outside the region are used to send swab samples to cities that already have tools to check positive COVID-19 patients. Data on the distribution of COVID-19 as of April 23, 2021, the risk of an increase in cases in Lumajang Regency is in the yellow zone (low risk) with details: positive confirmation of 14 people (9 isolation at home, 5 hospitalized), 14 people under surveillance (8 isolation at home, 6 hospitalized), 1,254 people finished surveillance and 38 people were declared dead.

Conducting a covid-19 refocusing budget analysis at the Lumajang District Health Office with the following public sector budget functions: Planning Function: Based on Table 14. in the analysis of budget planning in the use of the 2020 budget year budget for handling covid-19, it is in

accordance with the planning function that has been planned. This was implemented by the Lumajang District Health Office because the budget planning was right on target, namely the budget for the prevention and handling of Covid-19 in Lumajang Regency. Implementation function: Based on Table 13. in this analysis, spending is used for health-related matters in the context of preventing and handling the covid-19 pandemic, including the procurement of personal protective equipment (PPE) for medical personnel, facilities and equipment for public services and handling of COVID-19 patients. Therefore, the budget at the Lumajang District Health Office is in accordance with the implementation function of the public sector. Because this implementation is aimed at preventing and handling Covid-19 activities in Lumajang Regency. Supervision function: To carry out supervision means evaluating (assessing) the implementation of the work, an inspection is carried out by the BPK (Financial Supervisory Agency and Regional Inspectorate as an internal audit in Lumajang Regency. That is supervision every 2 times a year for inspections from the Financial Supervisory Agency (BPK) and routine inspections from the Regional Inspectorate, in this supervisory function it is appropriate. Because this implementation is aimed at preventing and handling Covid-19 activities in Lumajang Regency. Supervision function: To carry out supervision means evaluating (assessing) the implementation of the work, an inspection is carried out by the BPK (Financial Supervisory Agency and Regional Inspectorate as an internal audit in Lumajang Regency. That is supervision every 2 times a year for inspections from the Financial Supervisory Agency (BPK) and routine inspections from the Regional Inspectorate, in this supervisory function it is appropriate. Because this implementation is aimed at preventing and handling Covid-19 activities in Lumajang Regency. Supervision function: To carry out supervision means evaluating (assessing) the implementation of the work, an inspection is carried out by the BPK (Financial Supervisory Agency and Regional Inspectorate as an internal audit in Lumajang Regency. That is supervision every 2 times a year for inspections from the Financial Supervisory Agency (BPK) and routine inspections from the Regional Inspectorate, in this supervisory function it is appropriate.

The results of the calculation of Effectiveness are 66.88% if the comparison results reach below 75%, then the income is said to be ineffective. It can be seen that the local revenue at the Lumajang District Health Office has greatly decreased due to the Covid-19 pandemic, so the Regional Sports Health Center (BKOR) has to reduce the number of visitors and even temporarily close it to reduce the spread of the corona virus in Lumajang Regency. Efficiency calculation results are 81.89%. If the comparison results reach 80-90%, then the budget is said to be quite efficient. It can be seen that cases in Lumajang Regency have decreased,

## CONCLUSION

Based on the results of the discussions that have been described, it can be concluded that the report on the realization of the Covid-19 refocusing budget at the Health Service is in accordance with the Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020 starting from the dictum. first to the thirteenth dictum. So that the Lumajang District Health Office is an SKPD that obeys the applicable regulations and maximizes the prevention and handling of Covid-19 in Lumajang Regency. The refocusing budget that has been absorbed is very balanced with the number of cases in Lumajang Regency. So that it is very influential on the realization of the budget with the decrease in cases in Lumajang Regency.

## REFERENCE

- Bastian, I. (2013). *Public Sector Accounting An Introduction to the Third Edition*. Jakarta: Erlangga.
- Darise, N. (2014). *Regional Financial Management*. Jakarta: PT Index.
- Erlina, R. (2013). *Accrual-Based Regional Financial Accounting*. Jakarta: Brama Ardian.

- Halim, A. (2012). *Regional Financial Accounting*. Jakarta: Four Salemba.
- Halim & Kusufism. (2017). *Theory, Concepts and Applications of Public Sector Accounting*. Jakarta: Salemba Four.
- Haruman, T. (2011). *Preparation of the Company's Budget*. Yogyakarta: Graha Ilmu.
- Instructions of the Minister of Home Affairs of the Republic of Indonesia Number 1 of 2020 concerning *Prevention of the Spread and Acceleration of Handling Corona Virus Disease 2019 in the Local Government Environment*.
- Joint Decree of the Minister of Home Affairs Number 119/2813/SJ and the Minister of Finance Number 177/KMK.07/2020 concerning Acceleration of Adjustment of Regional Revenue and Expenditure Budgets for 2020 in the Context of Handling Corona Virus Disease 2019 (COVID-19), as well as Securing Public Purchasing Power and the National Economy.
- Mahsun, M. (2011). *Public sector accounting*. Yogyakarta: BPFE.
- Mardiasmo. (2011). *Public sector accounting*. Yogyakarta: Andi.
- Nafarin, M. (2013). *Corporate Budgeting third edition*. Jakarta: Four Salemba.
- Nasution, Khairul A. (2020). *The Influence of the Implementation of Government Accounting Standards and Accessibility of Financial Statements on the Quality of Financial Reports at the Department of Industry and Trade of North Sumatra Province*. Medan: North Sumatra State Islamic University.
- Paidi. (2019). *Analysis of the Implementation of the Statement of Government Accounting Standards (PSAP) Number 02 concerning Budget Realization Reports (Case Study at the Office of the Amplas Village Head, Percut Sei Tuan District)*. Medan: North Sumatra State Islamic University.
- Priyo et al. (2015). *Relationship between the General Allocation Fund for Capital Expenditures and the Quality of Human Development*. Surabaya: UKWMS National Conference.
- Rahayu, S & Andry. (2013). *Preparation of the Company's Budget*. Yogyakarta: Graha Ilmu
- Salahuddin. (2018). *Implementation of Accrual-Based Government Accounting Standards for Local Government in Maros Regency*. Makassar: University of Muhammadiyah Makassar.
- Sasongko et al. (2015). *Budget*. Jakarta: Four Salemba.
- Sugiyono. (2013). *Research Methods Quantitative, Qualitative and R & D*. Bandung: Alfabeta.