

Strategic Management in Efforts to Increase Regional Original Income (PAD) in the COVID-19 Pandemic

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ABSTRAK

Pentingnya perencanaan yang tertuang dalam Rencana Pembangunan Jangka Menengah Daerah (RPJMD) Kepulauan Riau di masa pandemi COVID-19 harus menjadi program prioritas yang dilakukan oleh Kepala Daerah selama masa kepemimpinannya. Tulisan ini bertujuan untuk mengkaji perkembangan PAD dan indikator kinerja RPJMD di Kepulauan Riau. Metode penelitian dengan pendekatan kualitatif dengan mengkaji data sekunder dalam Laporan Pernyataan Pertanggungjawaban (LKPJ) Kepala Daerah Provinsi Kepulauan Riau Tahun Anggaran 2020 dan dokumen lainnya, yang kemudian dianalisis secara mendalam dengan menggunakan konsep manajemen strategis sebagai salah satu bentuk upaya peningkatan Pendapatan Asli Daerah (PAD) Kepulauan Riau ke depan. Hasil kajian menunjukkan perlunya penguatan tata kelola strategis lingkungan internal dan eksternal di lingkungan Pemerintah Provinsi Kepulauan Riau sebagai bentuk kesiapan pemerintah dalam menghadapi pemulihan ekonomi di masa pandemi COVID-19. Selanjutnya, rumusan strategis Kepala Daerah dalam mewujudkan Visi dan Misinya harus fokus pada RPJMD yang telah disepakati sehingga pencapaian indikator kinerja yang menciptakan peningkatan Pertumbuhan Ekonomi, Inflasi, Penduduk Miskin, dan Indeks Gini (Gini ratio) dapat terjadi. selama pandemi COVID-19 di Kepulauan Riau.

ABSTRACT

The importance of planning contained in the Regional Medium-Term Development Plan (RPJMD) of Kepulauan Riau during the COVID-19 pandemic must carry out a priority program by the Regional Head during his leadership period. This paper aims to examine the development of PAD and indicators of the performance of the RPJMD in Kepulauan Riau. The research method with a qualitative approach by reviewing secondary data in the Accountability Statement Report (LKPJ) of the Regional Head of Kepulauan Riau Province for the 2020 Fiscal Year and other documents, which are then analyzed in-depth using the concept of strategic management as a form of efforts to increase the Regional Original Revenue (PAD) of Kepulauan Riau in the future. The study results show a need to strengthen strategic management of the internal and external environment in the Kepulauan Riau Provincial Government as a form of government readiness in facing economic recovery during the COVID-19 pandemic. Furthermore, the strategic formulation of the Regional Head in realizing his Vision and Mission should focus on the agreed RPJMD so that the achievement of performance indicators creates an increase in Economic Growth, Inflation, Poor Population, and the Gini Index (Gini ratio) can occur during the COVID-19 pandemic in Kepulauan Riau.

1. INTRODUCTION

Regional Original Income, abbreviated as PAD, is revenue from sources within the territory of a specific area, which is collected based on the applicable law (Wulandari & Iryanie, 2018). PAD aims to give authority to local governments to fund the implementation of regional autonomy through regional potential as a manifestation of decentralization (Nuarisa, 2013). PAD consists of tax proceeds, regional levies, agency income, and State-Owned Enterprises (BUMN), calculated in thousands of IDR annually (Alhusain et al., 2018). PAD as a source of regional revenue reflects the level of regional independence (Rinaldi, 2013). Regional independence in implementing regional autonomy and fiscal decentralization is an issue every regional government faces because regional needs with fiscal capacity will lead to fiscal gaps (Suyanto, 2017). Regional Original Revenue (PAD) in summary is the receipt of results from regional

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tax deposits, regional levies resulting from regional property, results of separated regional wealth management and other legitimate regional original income. As stated that regional original income is regional revenue originating from various regional original economic sources, it is hoped that each regional government can build good economic infrastructure in their respective regions in order to increase their income (Yulita & Gunawan, 2019). Local governments must be able to increase PAD without violating norms by optimizing existing potential. Optimization of PAD from the revenue side should be followed by managing the budget from the expenditure side and managed properly (Hadi Sirat et al., 2018). On the principle of value for money and carried out comprehensively with various strategies following the rules of regional financial management and state finances (Hidayat & Riharjo, 2015). They were increasing the internal control procedures of the local government in order to fulfill the principles of stewardship and accountability.

The larger the PAD, the more a region can implement fiscal decentralization, and the dependence on the central government is reduced (Kusuma, 2016). The implementation of autonomy in Indonesia minimizes local governments' dependence on the central government. In this case, the local government must be able to increase the region's income source. The ability of an area to explore Regional Original Income (PAD) will affect the development of the area (Hariani & Febriyastuti, 2020). PAD is divided based on the type of income in the Regional Revenue and Expenditure Budget structure into 4 (four) types. 1). Local Tax; Regional Tax, from now on referred to as a tax, is a mandatory contribution to the region which by an individual or entity is coercive the law, without receiving direct compensation and for the region's greatest prosperity of the people (Sidik, 2010). 2). Regional retribution, referred to as retribution, is a regional levy as payment for services or the granting of specific permits expressly provided and granted by the Regional Government for the benefit of individuals or entities (Huda et al., 2018). 3). Results of the Management of Separated Regional Wealth, Types of income that include the share of profits on equity participation in regional-owned companies (BUMD), government-owned (BUMN), and private-owned companies. 4). Therefore, the performance of BUMD from the inner side must become the main driver of economic growth and development. In contrast, from the outer side, BUMD attracts foreign and domestic investment so that economic growth in the region provides a significant multiplier effect (Safkaur, 2021). 5.) Other Legitimate Regional Original Income; The type of revenue budgeted to accommodate regional revenues that do not include regional taxes, regional levies, and the results of separated regional wealth management. Financial capacity by increasing local tax rates and regional user fees or implementing new types of local taxes or levies often faces severe challenges from community members. Therefore, efforts to improve the administration of regional taxes and regional levies are a fairly comprehensive effort in order to increase the number of components of regional revenues by not forgetting to practice the main principles in realizing good governance at the regional level (Lutfi, 2006; Saputra et al., 2019). The purpose of regional retribution is not seeking profit because what is determined by these results is to maintain the continuity of work, property, and community services, in addition to ensuring that the facilities and infrastructure of service units can be improved and developed as best as possible following community developments and the differences of the times (Ningsih, 2017; Siregar et al., 2020).

Accountability Statement Report (LKPJ) is a report submitted by the Regional Government to the Regional House of Representatives containing the results of the administration of government affairs concerning performance accountability carried out by the Regional Government for 1 (one) fiscal year. LKPJ is prepared based on Law Number 23 of 2014 concerning Regional Government and Government Regulation Number 13 of 2019 concerning Reports and Evaluation of Regional Government Implementation. The LKPJ of the Regional Head of Kepulauan Riau Province for the 2020 Fiscal Year concerning the 2020 Regional Government Work Plan (RKPD) document and Regional Regulation Number 1 of 2018 concerning Amendments to Regional Regulation Number 8 of 2016 concerning the Medium-term development Plan of Kepulauan Riau Province of 2016- 2021.

By Government Regulation Number 13 of 2019, no later than 30 (thirty) days after receiving the LKPJ, the Regional House of Representatives must discuss the LKPJ by paying attention to several indicators of program and activity performance achievements. Furthermore, the implementation of Regional and Head Regulations in carrying out regional government affairs in Kepulauan Riau Province. Based on the results of the LKPJ discussion, the Regional House of Representatives will provide recommendations later as material in (1) Preparation of planning for the current year and the following year; (2) Budgeting for the current year and the following year; and (3) Preparation of regional regulations, regional head regulations, and regional head strategic policies. LKPJ in the regional financial management policy based on PAD with a total realization of Kepulauan Riau Province Regional Revenue for the 2020 Fiscal Year of IDR 3,514,400,093,762.30. It shows that the realization has not optimally reached the target in the 2020 APBD Amendment, which is targeted at IDR 3,524,153,166,687.40 or only

realized 99.72%. To realize the Regional Original Revenue (PAD) of Kepulauan Riau Province in 2020, IDR 1,195,634,363,540,30, or an increase of 102.45% from the target of Regional Original Income set in the APBD-P for Fiscal Year 2020. from the APBD Posture, by the Balancing Fund, were for 2020. The amount of the realized Balancing Fund reached IDR 2,282,355,380,222.00, but the realization only reached 98.30% of the target of IDR 2,321,842,412,397.60. The contribution of Regional Levies to the Realization of Regional Financial Management in 2020 experienced a significant decrease which only reached IDR 5,820,167,917.00 or 5.96% of the Target of IDR 97,653,104,000.00. As a result, the realization of the levy in 2020 is lower than in 2019, IDR 7,173,968,960.00. Furthermore, regarding the management of regional levies, they have not been managed optimally and even seem to only focus on efforts to increase the tax sector from motor vehicle components. Also noted in 2019 LKPJ implementation 2020 is the Realization that Regional Levies are not increasing but are lower than in 2019. When viewed from the Expenditure Posture between those stipulated in the RPJMD and the Budgeting carried out for 2020, wherein the RPJMD, the Direct Expenditure Budget Allocation, is much larger than the Indirect Expenditure. However, in its implementation in the 2020 budget, the Indirect Expenditure Budget Allocation is much larger than the Direct Expenditure.

To strengthen the increase in PAD in the future during the COVID-19 pandemic, Strategic Management must be several decisions and actions that lead to the formulation of strategies or several effective strategies to help achieve public and private goals. Therefore, strategic management is a collection of decisions of the Regional Head and long-term decision-making actions within the Regional Government. Includes environmental analysis (external and internal environment), strategy formulation, strategy implementation, and evaluation and Control (Mecham et al., 2015). The explanation is as follows: 1). This environmental analysis includes activities to monitor, evaluate, and collect information from the organization's external and internal environment. The goal is to identify strategic factors and external and internal elements that will decide the future strategy for the organization. 2). Strategy formulation is the development of long-term plans for effective management through environmental analysis. It includes the organization's mission, vision, and goals, developing strategies, and directing policies. 3). Strategy implementation is a process through which strategies and policies in programs, budgets, and procedures. This process requires changes in the organization's culture, structure, and management systems. 4). Evaluation and Control ensure that stakeholders achieve what they are supposed to do. Evaluation and Control compare performance (work achievement) with the expected results and provide the most critical feedback to the public interest so that the results of the evaluation can take corrective action as needed.

On the other hand, strategic management is an art and science in terms of making (formulating), applying, and evaluating strategic decisions between functions that enable the organization to achieve future goals, where the process helps organizations identify what stakeholders want to achieve and how they should achieve valuable results. Strategic management is a process systematically arranged by stakeholders to formulate strategies, implement strategies, and evaluate the implemented strategies. All these activities aim to realize the vision and mission of a public organization. Based on these problems, this paper focuses on strategic management in Efforts to Increase PAD in Kepulauan Riau, which must occur in the future after reviewing the LKPJ document for the Regional Head of Kepulauan Riau Province.

2. METHODS

The type of research used is descriptive research, which studies secondary data (Johnston, 2014). Secondary data has been processed first and only obtained by researchers from other sources as additional information. The primary and secondary data obtained include the Report of Accountability of the Regional Head (LKPJ) of Kepulauan Riau Province in 2020. In addition, the researchers collected several supporting data such as e-journals, websites, documentation, government publications, and other supporting sites or sources (Moleong, 2007). Then the data analysis consists of three flows that coincide: data reduction is defined as the selection process, focusing on simplification, abstraction, and data transformation. Furthermore, triangulation is a technique to check the validity of the data by comparing some of the data obtained and finally drawing conclusions (Miles & Huberman, 1994).

3. RESULTS AND DISCUSSIONS

Results

The macro performance or general (macro) is a composite indicator of various economic and social development activities. The achievement of the Kepulauan Riau macro indicator performance is Economic Growth, Inflation Growth, Gini Index, and Human Development Index. Economic growth is the development of economic activities that cause the goods and services produced in the community and the

community's prosperity (Sukirno, 2011). So economic growth measures the achievement of the development of an economy from one period to another. This increased ability is caused by adding production factors both in quantity and quality (Zulfa, 2016). The investment will add capital goods, and the technology is also growing (Nujum & Rahman, 2019). In addition, the workforce increases due to population development and their education and skills (Petiana et al., 2015). In general, the economic growth of the Kepulauan Riau provides an overview of the government's impact, especially in the context of developing the economic sector. Economic growth describes the level of economic change in a particular area. High and sustainable economic growth is one of the benchmarks for development success. Kepulauan Riau's economy in 2020 experienced a contraction of -3.80% after growing by 4.84% in 2019. Similarly, the national economic growth experienced a contraction of -2.07% (c-to-c) compared to 2019. Kepulauan Riau Province and National Economic Growth in 2016-2020 can be seen in Figure 1.

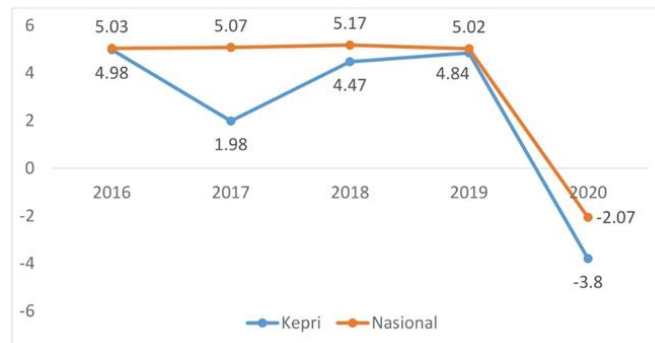


Figure 1. Kepulauan Riau Province and National Economic Growth in 2016-2020

Based on the explanation statement above, economic growth in the Kepulauan Riau has a significant gap. Also, due to the COVID-19 pandemic factor, what has been formulated in the Kepulauan Riau RPJMD previously did not impact PAD, so there is a need for patterns in the strategic management of regional heads to realize the vision and mission during his leadership. If we look at the economic growth of Sumatra Island in 2020, it has decreased to -2.21%. The economic growth of the Kepulauan Riau is the lowest compared to other provinces in the Sumatra region can be seen in Figure 2.

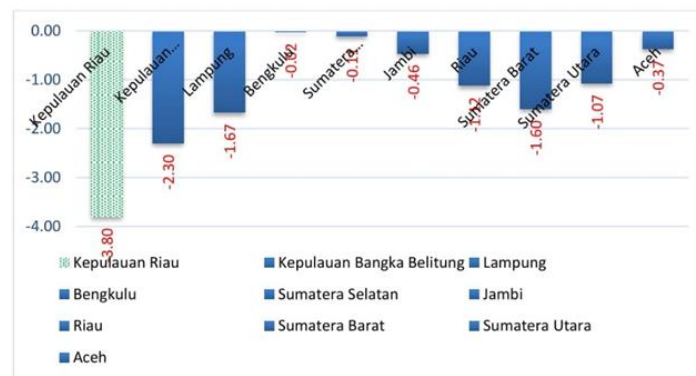


Figure 2. The Relative Position of Provincial Economic Growth in the Sumatra region.

Then the economic growth of the Kepulauan Riau in 2020 experienced a contraction of 3.80%. The data and explanation above show that the Kepulauan Riau has prolonged economic growth. Following the COVID-19 pandemic cases in 2020, PAD spread in the Kepulauan Riau in the industrial and tourism sectors. In 2020 the tourism agenda in the Kepulauan Riau for foreign tourist visits was almost non-existent, so the community feels economic growth and a high unemployment rate due to the cessation of the tourism industry in the Kepulauan Riau. Inflation in many ways, but they all cover the same points. First, inflation is a condition with an increase in the general price level, both for goods, services, and factors of production (Amanda et al., 2019). This definition indicates a weakening of purchasing power followed by a decline in the actual value of a country's currency. Meanwhile, another definition asserts that inflation occurs when aggregate demand and supply are imbalanced. That is, aggregate demand is more excellent than aggregate supply (Hasibuan, 2020). In this case, the general price level reflects the relationship between the flow of goods or services and the flow of money. If the flow of goods is greater

than the flow of money, deflation will occur; on the other hand, if the flow of money is greater than the flow of goods, the price level will rise, and inflation will occur (Siregar et al., 2020).

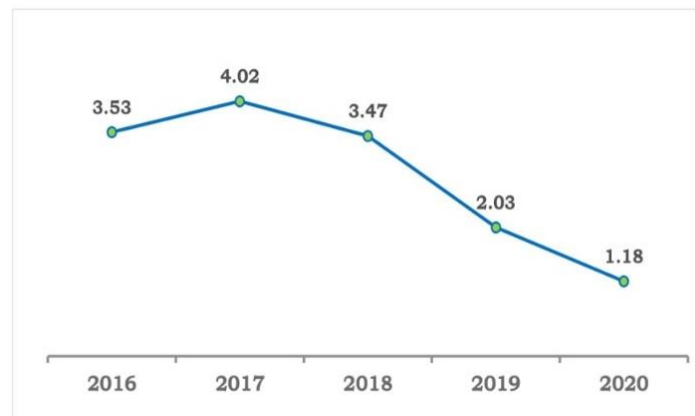


Figure 3. Inflation Development of Kepulauan Riau Province in 2016-2020

In general, in the Kepulauan Riau, Inflation is the percentage rate of increase in the price of several goods and services by households and industrial activities; this is due to the cessation of both import and export industrial activities during the COVID-19 period, which at that time focused on resolving the decline in cases COVID-19 pandemic. Based on Figure 3, the inflation rate from 2016 to 2020 declined from 3.53% in 2016 to 1.18% in 2020. Commodities are tangible objects that are relatively easy to trade, can be physically delivered, can be stored for a certain period, and can be with other products of the same type, which can usually be bought or sold by investors through futures exchanges. In Kepulauan Riau 2020, as many as ten commodities that contributed to the most considerable inflation in the Kepulauan Riau were sufficient to contribute to the most significant contribution to inflation, namely gold jewelry, followed by filter kretek cigarettes, red chilies, cooking oil, shallots, white cigarettes, broiler eggs, kindergartens, the fish, and cuttlefish. The details of the changes can be seen in Table 1.

Table 1. The Largest Contributing Commodity to Cumulative Inflation

No	Commodity type (1)	Price change (2)	Inflation contribution (3)
1	Gold jewelry	24.8228	0.3057
2	Cigarette	8.8994	0.1804
3	Red chili	21.8615	0.1778
4	Cooking oil	15.2257	0.1575
5	Onion	19.9059	0.1040
6	White cigarette	12.5699	0.0946
7	Eggs	11.1353	0.0832
8	Kindergarten	18.9401	0.0757
9	Fish	16.0794	0.0628
10	Cuttlefish	26.5708	0.0588

Based on data and explanations that the types of commodities in the potential of natural resources and human resources must be so that innovation and productivity in people's lives in improving the community's economy during the COVID-19 pandemic, but on the negative side, the need for these commodities is the need for product stability so that people's purchasing power can stable during the COVID-19 pandemic in the Kepulauan Riau. Poverty is a social problem that continues to exist in people's lives. The problem of poverty very long, and in a long time, just as with the human age itself, and the central element is related to various forms or characteristics of human life (Ahmad, 2002). In other words, poverty is a life problem that is global or global, meaning that the problem of poverty has become a worldwide concern, and the problem exists in all countries. However, the impact of poverty is very different (Nurwati, 2008). Poverty is associated with the ability to function in society (Suryawati, 2005). Thus poverty arises when people do not have income and do not get an adequate education, as well as poor health conditions. Poverty is considered a multidimensional phenomenon. The poverty rate in the Kepulauan Riau Province in 2020 showed an increase of 6.13% compared to 2019 of 5.80%. This

condition is the same as the national in 2020 by 9.78%, an increase compared to the previous year. The poverty rate in the Kepulauan Riau Province in 2020 was 6.13%, below the national poverty rate of 10.19.



Figure 4. Development of the Percentage of Poor Population in Kepulauan Riau Province 2016-2020 September (%)

Based on Figure 4, the percentage of the population in the Kepulauan Riau increased in 2017, 2019, and 2020. Because based on researchers' findings in other documents, many local government programs have no impact on overcoming poverty, even though the program has followed the rules and regulations. Regulations, but regarding outcomes that should impact the social environment, the selected program's impact is only on the individual or the individual himself. This shows that many empowerment programs and innovations in the employment sector cannot be improved. This also impacted regulations and rules regarding health protocols in March 2020. Furthermore, this percentage shows a lack of readiness, and scientific studies on the Kepulauan Riau RPJMD document have not achieved the target desired by the public.

The Gini Index helps the government analyze the community's economic capacity level because it indicates the degree of justice in a country. The Gini index is a measure that meets four criteria, namely the principle of anonymity, which does not look at who, whether rich or poor (Canita et al., 2017). Then, the principle of scale independence is that it does not depend on a country's economy (Pamungkas, 2018). The principle of population independence is that it does not depend on the number of residents, and the transfer principle assumes all other incomes are constant (Tisniwati, 2012). However, the Gini Index is very influential on income inequality which will hinder growth, so the Gini Index is one of the tools that measure the level of inequality in the relative income distribution between residents of a region (Agusalim, 2016).

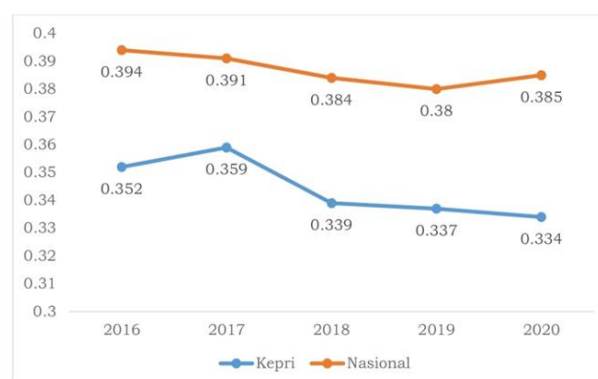


Figure 5. Kepulauan Riau Province Gini Index 2016-2020 September.

Based on Figure 5, the condition of the Gini Index in the Kepulauan Riau is a measure to see the income inequality of the community. The Gini index has a value of 0 to 1. Therefore, inequality between income groups is said to be "Low" if the Gini Index is less than 0.3. It is said to be "Medium" if the Gini Index is between $> 0.3 - 0.4$; and "High" Inequality if the Gini Index is above 0.4. The Gini Index value of the Kepulauan Riau Province decreased in 2020 by 0.334 compared to the previous year 0.337. This figure shows that income inequality in the Kepulauan Riau Province is in the Medium category. This needs to increase income by high-income groups (rich people) and middle and low-income groups. However, due

to the lack of public participation, awareness of taking a role in creating jobs and economic capacity is only focused on the needs of social life. The Human Development Index (HDI) measures the impact of efforts to increase the ability of essential human capital. Human Development is a component of development through population empowerment that focuses on improving the human base (Mahadiansar et al., 2020). Development using the size of the number of educations, health, and purchasing power. The higher the number obtained, the more the development goals will be achieved. Development is a process of making changes for the better (Pratowo, 2011). The success of human development can be judged by how big the problems can be, especially the most fundamental problems. The problems that exist include the problem of poverty, unemployment, incomplete education, and the problem of successful human development from other economic aspects.

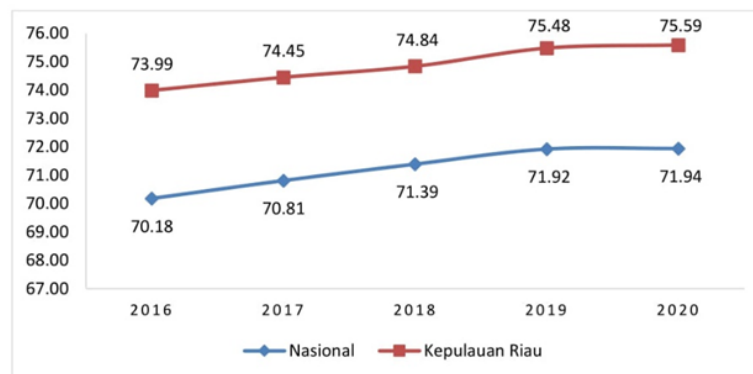


Figure 6. Provincial Human Development Index Kepulauan Riau 2016-2020

Based on Figure 6, the condition of the Human Development Index (HDI) in the Kepulauan Riau is an important indicator to measure success in building the quality of human life (population). The HDI explains how the population can access development outcomes in terms of income, health, education, and so forth. HDI by 3 (three) basic dimensions (forming components): (1) Long and healthy life. The HDI of the Kepulauan Riau Province from 2016 to 2020 has increased, namely in 2016, by 73.99, increasing to 75.59 in 2020. This condition is relevant to the National, which also increases every year.

Discussion

Indicators are measuring tools that can evaluate the state of an activity or organization and show the extent to which an activity or organization achieves its goals. Goals and targets are the stages of formulating strategic targets that indicate the highest priority level in the regional medium-term development planning, which will then become the basis for the preparation of a performance architecture for five years in one term of the leadership of the Regional Head. This Agenda is supported by a Stakeholder Plan for Action (Plessis, 2007). The Regional Medium-Term Development Plan (RPJMD) as a mandatory document in the planning process carried out by local governments is one of the vital documents that determines the future development direction of an area (Dwiwarman, 2021). At the same time, the RPJMD (Regional Medium Term Development Plan) is a development planning document prepared for five years and is part of elaborating the vision, mission, and work program.

LKPJ of the Regional Head, The achievement of the target indicator performance target in 2020 against the Kepulauan Riau RPJMD target in 2020 from several 50 target indicators targeted in the Kepulauan Riau RPJMD, it is known that the results are 36 indicators (72%) with very high-performance status, six indicators (12%) with high status, four indicators (8%) with medium performance status, and one indicator (2%). Thus, the RPJMD target indicators with good performance (high) are 42 target indicators or 84.00%. Environmental analysis is to understand the Kepulauan Riau Provincial Government's environment so that management can take permanent action on changes. The organization can still achieve the expected goals. Environmental analysis is the strategy of efforts to increase PAD in the Kepulauan Riau in the future and can evolve into two analyzes, including *External Environmental Analysis*; External environmental analysis needs to be carried out to identify significant opportunities and threats faced by an organization to change in the external environment of local government organizations so that Regional Heads can formulate strategies to take advantage of these opportunities and avoid or minimize the impact of potential threats that arise. Based on the statement, the increase in PAD in Kepulauan Riau during the COVID-19 pandemic was able to re-create job opportunities in the form of innovation so that the economic cycle in the Kepulauan Riau Province prioritizes the welfare of the community. For example,

it is necessary to strengthen the marine and fisheries sector, which has an excellent opportunity to strengthen the export market in several neighboring countries following existing regulations and rules. The analysis of the external environment to increase PAD needs to be carried out by an empirical study on the RPJMD of the Kepulauan Riau. *Internal Environmental Analysis*: Analysis of the organization's internal environment as a strategic planning process that examines the areas of marketing and distribution, research, and development. Production and operations, resources. Moreover, human resource utilization allows regional orders to take advantage of opportunities effectively and deal with threats. This aims to identify several strengths and weaknesses contained in the resources and process of increasing PAD which is the responsibility of the Kepulauan Riau Province. Based on this statement, the importance of the priority scale in planning has a direct positive impact on the community so that the planned program increases the PAD of the Kepulauan Riau Province. For example, in the community empowerment planning process for tourism development activities in border areas, the Kepulauan Riau has strategic areas close to Singapore and Malaysia. So with this, the fields of marketing, distribution, research on study and development, production and operations, resources, and utilization of human resources by the Kepulauan Riau provincial government can obtain additional PAD during the COVID-19 pandemic. Thus, local governments can directly implement programs in the RPJMD.

The Regional Head should lead the implementation of government affairs, which are the region's authority, following the provisions of the legislation and policies established with the DPRD. In addition, the Regional Head must also maintain public peace and order. So, for the regional Head to achieve the Vision and Mission while in charge, the most important thing is to make and submit a regional draught regulation on the RPJPD as a strategy for putting work programs into action while he is in charge. Later, he will send a regional draught regulation on the RPJMD to the DPRD for discussion with the DPRD. In addition, the regional Head also represents the region inside and outside the court. It can appoint a legal representative to represent it by the provisions of the legislation when it becomes a potential threat as an autonomous region. So the Regional Head, in formulating the strategy in the RPJMD as an effort to increase PAD in the future, is to strengthen communication and interaction with regional stakeholders and main interests so that the program in the RPJMD can occur during the COVID-19 pandemic.

The correct formulation prioritizes achievement performance indicators in the regions so that what is already in the RPJMD can impact the community. However, suppose the potential formulation dominates the interaction of the central government compared to local governments. In that case, there will be misunderstandings that will result in the formulation of local government policies in the RPJMD not achieving the desired indicators so that public trust in the regional government of the Kepulauan Riau province decreases due to the lack of synergy between the legislative and executive institutions in the Kepulauan Riau area. The preparation of the RPJMD reflects the vision and mission of the elected regional Head of the DPRD. Therefore, the content of the RPJMD is not always a crucial need of the community but rather the agenda desired by the regional Head and DPRD. Increasing support for factors that affect the smooth implementation of the Kepulauan Riau RPJMD Program during the COVID-19 pandemic requires leadership commitment. In this case, for the regional Head to realize the vision and mission in the future, it is necessary to have intense and sustainable coordination between or across SKPD.

Therefore, the bureaucratic structure factor or ongoing bureaucratic reform at this time has an impact that must account for the success of the RPJMD Program. Then the achievement of indicators in the preparation of the Kepulauan Riau RPJMD document should refer to or make a benchmark in the National Long-Term Development Plan (RPJPN) document; therefore, this document must have relevance and be synchronized starting from the National, Provincial, and Regency/City levels during the COVID-19 pandemic. by the Kepulauan Riau Provincial Government. Regional Heads should make planning programs, and the resource factor also needs to be improved through several strategies, such as adding HR, complete supporting facilities, and additional program funds. Furthermore, it is essential because it is necessary to provide training and guidance while maintaining health protocols so that the performance of the Provincial SKPD runs well and that the competence of employees in carrying out and completing their respective tasks can be by the public, which produces output on competence. For example, suppose the agency provides training and direction before starting work. In that case, employees will have a good understanding and knowledge of their duties and work so that they can generate confidence and improve their performance well according to the needs of the public. So the economic cycle in increasing PAD can improve and prepare steps to strengthen the implementation of the RPJMD in the future. Regarding Evaluation and Control in the context of the impact on PAD, it is necessary to address risks and establish and implement the Kepulauan Riau RPJMD in the COVID-19 pandemic conditions to ensure that risk-taking actions have effective. The RPJMD control to help ensure that the Kepulauan Riau regional head in implementing the RPJMD should have an independent monitoring system in carrying out his duties and functions, which aims to minimize the risk of decreasing or weakening performance indicators in

achieving the objectives of the realization of the RPJMD. For example, the LKPJ evaluation report as documentation of the performance evaluation of the realization of the Kepulauan Riau RPJMD has to identify problems and corrective steps to improve the performance of local governments in achieving targets following the vision and mission of the regional Head. It was related to the development of Human Resources by considering the performance targets set in the Performance Agreement and Strategic Plan. It is essential to improve the evaluation performance achievements of the Regional Head in a structured and periodic manner in front of the public. By strengthening evaluation and Control, regional development implementation can occur to realize good governance and clean government, will impact the PAD of the Kepulauan Riau during the COVID-19 pandemic and contribute to increasing Gross Domestic Product (GDP), reducing poverty, and helping the corporate sector whose ultimate goal is to improve people's welfare in the future.

4. CONCLUSION

Strategic management to increase PAD during the COVID-19 pandemic in its implementation must be in stages following existing capacities and regulations and aimed at the RPJMD document, which has been evaluated and controlled by the Kepulauan Riau Provincial DPRD carrying out its duties and functions in order to create government stability Riau Archipelago in the future. Following the Vision and Mission of the Regional Head, the Study of the Accountability Statement Report (LKPJ) of the Regional Head of the Kepulauan Riau Province for the Fiscal Year 2020 is still very far from what the public expects, especially in the community where conditions during the COVID-19 pandemic depend on government policies recorded in the RPJMD document Kepulauan Riau. However, efforts to increase PAD during the COVID-19 pandemic require supporting facilities, including collaboration between the central government, regional governments, private institutions, and other stakeholders to actively contribute to the region to encourage the economy in the community. It means that sustainable participation from the elements of performance indicators in the RPJMD has significantly increased so that regional development can realize the community's needs and welfare.

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