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THE INFLUENCE OF PPKM POLICIES AND ADMINISTRATIVE SANCTIONS ON MICRO BUSINESS COMPLIANCE IN THE FOOD SECTOR IN DEPOK AREA IN ACTIVITIES DURING THE COVID-19 PANDEMIC

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ABSTRACT

The City Government (Pemkot) of Depok, West Java, during the Covid 19 pandemic remains committed to continuing to support Micro, Small and Medium Enterprises (MSMEs) so that they can develop and progress more. Considering that based on the data submitted by the Depok City MSME service, MSME players for the food processing industry managed to contribute 30 percent to improving the economy, especially during the COVID-19 pandemic. The implementation of Community Activity Restrictions (PPKM) Level 3 Corona Virus Disease 2019 or Covid-19 has been officially implemented in Depok City. This was confirmed in the Decree of the Mayor of Depok (Kepwal) Number: 443/75/Kpts/Satgas/Huk/2022 which was stipulated and enforced from 8 to 14 February 2022. This research aims to analyze the effect of the PPKM Policy and Administrative Sanctions simultaneously on compliance MSMEs in the food sector in the Depok Region. This research uses quantitative methods with analysis of primary data using SPSS statistics version 25. The results of this study explain that PPKM and Sanctions policies affect MSME compliance in the Depok area by 26.7%. While simultaneously PPKM policies and sanctions affect MSME compliance in the Depok area by 38.5%. While the remaining 61.5% is influenced by other variables outside the PPKM Policy and Sanctions.

Keywords : PPKM Policy; administrative sanctions; MSMEs compliance

INTRODUCTION

Since the World Health Organization issued the statement that Covid 19 is a pandemic, the Indonesian government has issued various policies to tackle the spread of Covid19. The President of the Republic of Indonesia Joko Widodo on March 13 2020 determined the spread of Covid 19, making it a National disaster with Presidential Decree Number 12 of 2020 Concerning the Stipulation of Non-Natural Disasters. Previously the President also issued Presidential Decree Number 11 of 2020 Concerning the Stipulation of a Public Health Emergency Covid 19, this virus outbreak can be seen as progress and is very dangerous for human life. The many victims of Covid 19, both the community and health workers, have prompted the Government to immediately make policies that are more effective in handling this serious case. As for data that can be reported on July 6, 2021, patients with indications of Covid 19 in Indonesia were 2,345,018 people, an increase to 31,189 people, 1,958,553 people recovered and those who died 61.868 orang angka diatas Of course it is very concerning that the Government of Indonesia must immediately take strategic steps so that no more victims fall. The Government's Strategic Policy apart from completing the Covid 19 Vaccination Program in Every Region of Indonesia, the government issued an emergency policy with the target of reducing the rate of transmission of Covid 19 contained in the Instruction of the Minister of Home Affairs Number 15 of 2021 Concerning the Implementation of Restrictions on Community Activities (PPKM) Emergency Covid 19 in the Java and Bali Regions contained in the business sector whose activities were suspended during the pandemic. This will come into effect in accordance with the instructions of the Minister of Home Affairs from 3 July - 20 July 2021 to be able to break the covid chain which will be carried out in Java to Bali.

Bearing in mind that the number of victims continues to show an increase, while hospital facilities are already very limited, each head of the provincial government has to immediately draw up rules for prescribing the Minister of Home Affairs' Instruction, because currently Indonesia is in a state of emergency, so that they immediately make policies in response to the directions given. The Minister of Home Affairs' instructions serve as the legal basis for the implementation of emergency PPKM issued on Friday 2 July 2021 for the handling of Covid 19. The City Government (Pemkot) of Depok, West Java, during the Covid 19 pandemic remained committed to continuing to support Micro, Small and Medium Enterprises (MSMEs) so that they could develop and progress more. Considering that based on the data submitted by the Depok City MSME service, MSME actors for food processing managed to score 30 percent in improving the economy, especially during the COVID-19 pandemic.

The implementation of Community Activity Restrictions (PPKM) Level 3 Corona Virus Disease 2019 or Covid-19 has been officially implemented in Depok City. This was confirmed in the Depok Mayoral Decree (Kepwal) Number: 443/75/Kpts/Satgas/Huk/2022 which was stipulated and enforced from 8 to 14 February 2022. In the decree, the Depok City Government (Pemkot) prohibits any form of activity or activities that can cause crowds. Then, to optimize PPKM level 3 on all stakeholder or the Task Force (Satgas), both from elements of the government, community and TNI-Polri are asked to ensure the implementation of health protocols and limit the mobility of residents. Furthermore, the Mayor of Depok fully supports the TNI-Polri and the Attorney General's Office in coordinating and supervising the implementation of PPKM Level 3 in Depok City. Then, to prevent transmission of Covid-19, activities and education will be tightened, such as limiting gatherings and re-educating about health protocols (Prokes) and vaccinations.

Based on data from the Depok City Satpol PP, there were 5,056 individual PPKM violators who were given sanctions. With details, there were 4,977 verbal warnings and 79 social warnings. As for business activities, 3,331 were sanctioned. Among them were verbal warnings, 2,687 business activities, 449 written warnings, 181 fines, and sealing of 14 business activities. Of the thousands of PPKM violators, as many as 12 people underwent trials for minor crimes (Tipiring). They all paid fines, the maximum nominal fine was IDR 300,000. On the one hand, the PPKM policy strongly supports the central government's policies in controlling the spread of the Covid 19 virus, but on the business side, the PPKM policy will hit the business world, such as the culinary business. As Jannah's research (2021) said, the impact of imposing community restrictions is enormous and is being felt by many people, starting from employees, students, and activities that are usually carried out face-to-face are now carried out online. This impact is also felt by coffee shop business actors in Wonocolo District, Surabaya. Judging from the reduced sales turnover and the lack of visitors, some have had to close temporarily, some have had to close permanently.

Based on these data, it can be concluded that policy enforcement, socialization, and imposition of sanctions have not been optimally carried out so that in the future improvements need to be made, especially in socialization and policy coordination so that the business world does not feel disadvantaged and continues to carry out its business while still adhering to the applicable Health protocol regulations and PPKM policies.

Therefore, the formulation of the problem in this study is:

1. How big is the influence of the PPKM policy on the compliance of MSMEs in the food sector in the Depok area in their activities during the Covid 19 pandemic?
2. How big is the influence of administrative sanctions on the compliance of MSMEs in the

food sector in the Depok area in their activities during the Covid 19 pandemic?

3. How big is the influence of the PPKM Policy and Administrative Sanctions simultaneously on the compliance of MSMEs in the food sector in the Depok Region in Their Activities During the Covid 19 Pandemic?

METHOD

Research Approach

The research approach used in this study is a quantitative approach. Quantitative methods are used because this study aims to measure variables, carry out the sampling process, and prove hypotheses statistically inferential. In this study, data will be displayed in the form of numbers/amount of precise measurements, this is one of the characteristics of quantitative research (Neuman, 2011). Quantitative methods originate from several concepts and theories that are used as a basis for creating hypothetical research questions and measuring the relationships between variables. Quantitative approach (Krisyantono, 2009:55) is an approach that describes or explains a problem whose results can be generalized. Researchers are more concerned with aspects of data flexibility so that research results can represent the entire population.

The data collection technique used in this study was a questionnaire technique. The questionnaire is a list of questions that have been prepared beforehand. Questionnaire answers were measured using a Likert Scale, a widely used scale that asks respondents to mark the degree of agreement or disagreement with each of a series of statements regarding the object of stimulation.

Sampling technique is a technique used to determine the sample in the population being studied. The following is the population, sample and sampling technique of this study. 1. Population and Sample According to (Sangadji, 2010) Population is a generalized area consisting of subjects or objects with certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. The sample is part of the number and characteristics possessed by the population (Sugiyono, 2011:81).

This study uses the Slovin formula with the formula:

$$n = \frac{N}{1 + N e^2}$$

Where

n = Sample Size

N = Population Size (828) $e^2 = 5\%$ margin of error

So the sample in this study amounted to 270 SMEs in the Depok area.

Previous Research

Based on the results of the search that has been carried out, there are several previous studies related to the research being studied including the following:

1. Listiyowati, 2021, Journal of Accounting, Vol. 10 No. 1, Semarang City MSME Taxpayer Compliance during the Covid 19 Pandemic. The results of the study show that Tax Socialization and Tax Services have no effect on WP compliance, while the Implementation of the Self Assessment System has a significant positive effect on taxpayer compliance during the Covid-19 pandemic. The Coefficient of Determination test states that the three variables are able to influence taxpayer compliance by 21.9%, while the remaining 79.1% is influenced by other variables outside the research.
2. Remy Nuraeny, 2021, Indonesian Journal of Social Technology, Vol. 2 No. 9, The Impact of the Policy on Imposing Emergency Community Activity Restrictions (PPKM) on the resilience of Merchant Families in Kebumen. The results showed that the PPKM policy had

a negative effect on the physical resilience and economic resilience of merchant households. The PPKM policy has triggered food insecurity and family food security, eroding production activities that have an impact to a decrease in turnover and income. However, it does not affect the socio- psychological resilience of the traders' families because there are strong internalized social values in society that support the social-psychological resilience of traders in Kebumen.

3. Mawar, Lusi Andriyani, 2021, Jurnal.UMJ, Socio-Economic Impacts of the Policy for Enforcing Community Activity Restrictions (PPKM) in Indonesia. The results of the study show that government policies by implementing PPKM have a very large impact on the socio-economic sector. Restrictions on carrying out activities on a large scale will automatically result in increasingly difficult economic conditions with the cessation of most economic activities. The PPKM policy has also had an impact on the interaction of social relations. Restrictions on activities and interactions between people become a social problem because of the boredom and boredom that occurs while following the provisions of having to stay at home. The divorce rate has the potential to increase because of problems in the household due to economic pressure. The rising unemployment rate by itself will cause criminal acts to also increase. The economic and social impacts above are certainly a challenge for the government in evaluating the policies implemented so that people's conditions do not get worse.
4. Yasindy Risma Hani, 2021, Communication Dialectics, Vol. 9 No. 2, Effects of the Emergency PPKM Policy 3- 20 July 2021 on the Formation of Public Opinion. The Imposition of Emergency Community Activity Restrictions (PPKM) was enforced from 3 July to 20 July 2021 in Java and Bali. This is a government policy issued in the midst of the Covid-19 pandemic which aims to suppress the transmission of the Covid-19 virus, especially in the family environment. However, not all people can accept this Emergency PPKM policy due to things that conflict with the current community situation.
5. Miftahul Jannah, 2021, BISEI Journal, Vol. 6, No. 2. The Impact of the Java-Bali emergency PPKM on Coffee Shop Business Actors During the Mandemic Covid 19 Period in Wonocolo District, Surabaya City. The impact of the implementation of this community restriction is enormous and is felt by many people, starting from employees, students, and activities that are usually carried out face-to-face are now carried out online. This impact is also felt by coffee shop business actors in Wonocolo District, Surabaya. Judging from the reduced sales turnover and the lack of visitors, some have had to close temporarily, some have had to close permanently.
6. Nabila Kahale, 2020, SSRN Electronic Journal, On the Economic Impact of Social Distancing Measures. Using simple economic and epidemiological models, it is evident that strict social distancing measures reduce the aggregate loss in economic output and the number of new infections during containment periods.

RESULTS AND DISCUSSION

The existence of Micro, Small and Medium Enterprises in the city of Depok cannot be separated from the duties and functions of the government in collecting data, coaching, enforcing rules and imposing sanctions on the perpetrators. The Department of Cooperatives and Micro Enterprises of the City of Depok as the bearer of the community's mandate carries out accountability obligations through the presentation of the Performance Accountability Report of the Office of Cooperatives and Micro Enterprises of the City of Depok which is made in accordance with the provisions mandated in Presidential Regulation Number 29 of 2014 concerning Government Agency Performance Accountability Systems (SAKIP),

concerning Technical Instructions for Performance Agreements, Performance Reporting and Procedures for Reviewing Performance Reports of Government Agencies.

The report provides an overview of the assessment of the level of target achievement for each strategic target indicator set out in the 2016-2021 Strategic Plan document and the 2019 Work Plan to realize the Vision and Mission of the Office of Cooperatives and Micro Enterprises. The Department of Cooperatives and Micro Enterprises for the City of Depok can provide an overview of the assessment of the level of achievement of activity targets from each group of activity performance indicators, and an assessment of the level of achievement of targets for each target performance indicator set out in the 2016-2021 Strategic Plan document and the 2019 Work Plan.

In accordance with these provisions, performance measurement is used to assess the success and failure of the implementation of activities in accordance with the program, the targets that have been set in realizing the mission and vision of government agencies. This Performance Report is based on the 2019 Cooperative and Micro Business Office Performance Agreement, which has set 3 targets and 5 performance indicators.

One of the responsibilities related to the handling of MSMEs is the determination of strategic targets where the government must be able to improve and develop MSMEs both in terms of quantity and quality. As the performance report of the Department of Cooperatives and Micro Enterprises in the city of Depok, the target of duties and responsibilities in increasing the growth and competitiveness of micro businesses has 3 performance indicators, the percentage of new entrepreneurs and the percentage of micro businesses being upgraded and the percentage of products with legality certification.

In 2021, the realization of the new entrepreneurial indicator (WUB) reached 0.13% of the target set at 0.17% which came from the realization of 1630 (335 WUB in 2021, 475 WUB in 2020, 275 WUB in 2019, 275 WUB in 2018, and 270 WUB 2017) out of 1,264,373 of working age in Depok City. In other words, the percentage of performance gains is 75.83%. This shows that the target set has not been achieved. Likewise with the indicator for the percentage of micro-businesses upgrading to a new class that will begin to be implemented in 2021 with a target of 15.00% of which 13.00% is realized. In 2021 there will be no micro-business upgrades due to the effects of the Covid-19 pandemic, in other words, 130 micro-businesses will be upgraded by 2020 with a ratio of 1,000 registered micro-businesses. This means that the percentage of performance gains is 86.67%.

The fourth strategic target is to increase the growth and competitiveness of micro-enterprises with the performance indicators of the percentage of new entrepreneurs, the percentage of micro-enterprises being upgraded, and the percentage of products that are certified legality that are still below the target set because in 2016 the first year of the medium-term plan is contained in the Plan. The Strategic Plan (Renstra) has not been able to carry out an activity program that supports indicators because it is still implementing the old Strategic Plan (Renstra).

It can be seen from the performance indicators of the percentage of new entrepreneurs with the final target of the 2016-2021 Strategic Plan (Renstra) of the Office of Cooperatives and Micro Enterprises which is 0.17%, but only 1,630 new entrepreneurs have been realized with details of 270 new entrepreneurs up to 2017. 275 new entrepreneurs in 2018, 275 new entrepreneurs in 2019, 475 new entrepreneurs in 2020 and 335 new entrepreneurs in 2021 compared to the number of productive age in Depok City 1,264,373 people, meaning a realization of 0.13% to with 2021. In other words, the percentage of achievement is 75.83% of the final target of the Strategic Plan (Renstra). (cms.depok.go.id)

1. Analysis

Analysis of the Influence of PPKM Policy (X1) on MSME Compliance (Y) in the Depok area Instruction of the Minister of Home Affairs Number 15 of 2021 Concerning the Implementation of Covid-19 Emergency Community Activity Restrictions (PPKM) in the Java and Bali Regions in the business sector whose activities were suspended during the pandemic. This was put into effect in accordance with the instructions of the Minister of Home Affairs from 3 July - 20 July 2021 to be able to break the covid chain which will be carried out in Java to Bali. The City Government (Pemkot) Depok, West Java, during the Covid 19 pandemic still has a commitment to continue support Micro, Small and Medium Enterprises (MSMEs) so that they can develop and progress more. However, in the midst of a pandemic, the government must also support central government policies so that it is very urgent to carry out PPKM policies which directly and massively impact business actors, especially in the culinary field such as restaurants, coffee restaurants and others. Based on this research, researchers found a very large decline in turnover from business actors, even to the extent that the business being run was forced to lay off several of its employees until it closed, not operating for an unspecified time limit. Meanwhile, for business actors who continue to run their businesses, the government enforces very strict rules where the service process can only be carried out online by using a food pick-up service that is already available in several marketplaces such as gofood, shoopee food and Gojek food.

Strict action from government officials to carry out warnings and prosecution of business actors who are considered not to comply with this PPKM policy. Through this research, the researchers tried to look at it from the perspective of business actors where to find out the percentage of influence between the PPKM policy on MSME compliance in the Depok area, it turned out that a value of 26 was obtained. 2%. While the remaining 73.8% is influenced by other variables outside the PPKM Policy variable.

The Mayor of Depok fully supports the TNI-Polri and the Attorney General's Office in coordinating and supervising the implementation of PPKM Level 3 in Depok City. Then, to prevent transmission of Covid-19, activities and education will be tightened. For example, limiting gatherings and re-educating health protocols (Prokes) and vaccinations. Based on data from the Depok City Satpol PP, there were 5,056 individual PPKM violators who were given sanctions. With details, there were 4,977 verbal warnings and 79 social warnings. As for business activities, 3,331 were sanctioned. Among them were verbal warnings, 2,687 business activities, 449 written warnings, 181 fines, and sealing of 14 business activities. Of the thousands of PPKM violators, as many as 12 people underwent trials for minor crimes (Tipiring). They all pay fines, the maximum nominal fine is IDR 300 thousand," (Republika.co.id). On the one hand, the PPKM policy strongly supports the central government's policy in controlling the spread of the Covid 19 virus, but on the business side, the PPKM policy will hit the business world such as culinary business. Previous research related to the implementation of the PPKM policy was also carried out by Listiyowati (2021) who conducted an analysis of Semarang city MSMEs compliance during the Covid 19 pandemic which explained that reducing the final tax rate for MSMEs from initially 1% to 0.5% did not necessarily make MSME players serious and comply with PPKM regulations or policies that are applied. However, from the results of the statistical analysis carried out, the compliance rate was only 21.9%, which is not much different from the results of research conducted regarding the compliance of MSME business actors in the Depok area.

2. Analysis of the Effect of Administrative Sanctions on the Compliance of MSMEs in the Food Sector in the Depok Region in Activities during the Covid 19 Pandemic. Sanctions

are an important closing part in law, as well as in administrative law. In general, there is no point in including obligations or prohibitions for citizens in state administrative laws and regulations, when the rules of conduct cannot be enforced by state administration (in the event that they are required). Furthermore, the implementation of a government sanction applies as a decision (statute) which gives the burden of *belatende beschikking*. It carries with it the nature (nature) of the sanction. Sanctions are a guarantee that the provisions of the tax laws and regulations or norms will be obeyed/obeyed/observed. Or in other words, sanctions are a preventive tool so that violations are not committed (Mardiasmo, 2011). In law, there are two kinds of sanctions, namely criminal sanctions and administrative sanctions (Mardiasmo, 2011). Based on this research, the application of sanctions imposed by the Depok city government on business actors who violated the PPKM policy was still considered ineffective or ineffective where the analysis of the results of the data obtained by researchers from MSME actors in Depok explained that administrative sanctions only had an effect of 26, Only 7% of the compliance rate. One of the reasons for this is the lack of socialization of policies and the fact that there are still law enforcement officials in the field who tend to take violent actions both in communicating and even some who do damage to MSME facilities, such as kicking chairs and tables because they are considered naughty and stubborn MSME actors continue to carry out activities that inviting a crowd amidst the increasingly raging covid 19 outbreak.

This is in line with research conducted by Miftahul Jannah (2021) who conducted an analysis of the responses of coffee shop business actors in the Wonocolo sub-district, Surabaya City regarding the responses and attitudes of coffee business actors regarding PPKM policies and the imposition of sanctions where business actors were particularly hard hit by the impact of imposing restrictions. community, especially coffee lovers as their customers. This qualitative research explains that the lack of visitors and a decrease in turnover that does not allow businesses to continue operating have made them temporarily close and some are even pessimistic and permanently close their businesses either with or without seeing a government policy that will impose sanctions on business actors. naughty or violating.

3. PPKM Policy Analysis and Sanctions for MSME Compliance in the Depok area. Compliance is a change in behavior from behavior that does not comply with regulations to behavior that obeys regulations. The level of MSME compliance is also measured through 4 (four) indicators, namely 1) Education, 2) environment, 3) Interaction with officers and 4) knowledge. Knowledge is the result of knowing and this occurs after people sense a certain object. Sensing occurs through the five human senses, namely: the senses of sight, hearing, smell, taste and touch. Most of human knowledge is obtained through the eyes and ears. No less important thing that affects the level of compliance is Education where Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential. Education can increase compliance, as long as it is an active education. This means building social support can be formed to assist compliance with the implemented program (in this case PPKM). A harmonious and positive environment will have a positive impact and vice versa. In this study, to determine the percentage of influence between PPKM policies and sanctions on MSME compliance, using the coefficient of determination (R_Square), it was found that PPKM policies and sanctions simultaneously affected MSME compliance by 38.5%. While the remaining 61.5% is influenced by other variables outside the PPKM policy and sanctions.

The level of public and business compliance with PPKM policies is largely determined and influenced by many factors. As research conducted by Andriyani (2021) in his research explained that the socio-economic impact of PPKM policies in Indonesia is very worrying with the number of cases increasing very sharply every day. The results of research conducted by Andriyani (2021) show that government policy by implementing PPKM has had a very large impact on the socio-economic sector. Restrictions on carrying out activities on a large scale will automatically result in increasingly difficult economic conditions with the cessation of most economic activities. The PPKM policy has also had an impact on the interaction of social relations. Restrictions on activities and interactions between people become a social problem because of the boredom and boredom that occurs while following the provisions of having to stay at home. The divorce rate has the potential to increase because of problems in the household due to economic pressure. The rising unemployment rate by itself will cause criminal acts to also increase. The economic and social impacts above are certainly a challenge for the government in evaluating the policies implemented so that people's conditions do not get worse.

CONCLUSION

The conclusions of this study are as follows:

1. The PPKM policy affected MSME compliance in the Depok area by 26.2%. While the remaining 73.8% is influenced by other variables outside the PPKM policy variables.
2. Sanctions affect MSME compliance in the Depok area by 26.7%. While the remaining 73.3% is influenced by other variables outside the Sanctions variable.
3. PPKM policies and sanctions affect MSME compliance in the Depok area by 38.5%. While the remaining 61.5% is influenced by other variables outside the PPKM Policy and Sanctions.

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