

ABSTRAK

IMPLEMENTASI KEBIJAKAN *REFOCUSING* ANGGARAN TERHADAP PENGELUARAN PEMERINTAH DAN DIMENSI KESEHATAN, EKONOMI, DAN SOSIAL DI PULAU JAWA DAN SUMATERA

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Penelitian ini bertujuan menganalisis ada atau tidaknya perbedaan besaran rasio belanja pegawai, belanja barang/jasa, belanja modal, belanja fungsi kesehatan, belanja fungsi ekonomi, dan belanja fungsi perlindungan sosial antara sebelum dan saat pandemi Covid-19 ketika kebijakan *refocusing* anggaran diterapkan di Pulau Jawa dan Sumatera. Selain itu, penelitian ini juga bertujuan untuk menganalisis ada atau tidaknya perbedaan kondisi dimensi kesehatan menggunakan jumlah kematian, dimensi ekonomi menggunakan PDRB per kapita dan tingkat pengangguran terbuka, serta dimensi sosial menggunakan penduduk miskin antara sebelum dan saat pandemi Covid-19 di Pulau Jawa dan Sumatera. Penelitian ini menggunakan teknik statistik uji beda yakni *Paired Sample t-Test* dan Uji *Wilcoxon Signed Ranks Test*. Hasil penelitian menunjukkan bahwa di Pulau Jawa tidak terdapat perbedaan pada besaran rata-rata rasio belanja pegawai, belanja barang/jasa, dan belanja fungsi ekonomi antara sebelum dan saat pandemi Covid-19 ketika kebijakan *refocusing* anggaran diterapkan. Kemudian, terdapat perbedaan pada besaran rata-rata rasio belanja modal, belanja fungsi kesehatan, dan belanja fungsi perlindungan sosial antara sebelum dan saat pandemi Covid-19 ketika kebijakan *refocusing* anggaran diterapkan di Pulau Jawa. Selanjutnya di Pulau Sumatera, diperoleh kesimpulan bahwa tidak terdapat perbedaan pada besaran rata-rata rasio belanja pegawai dan belanja fungsi perlindungan sosial antara sebelum dan saat pandemi Covid-19 ketika kebijakan *refocusing* anggaran diterapkan. Serta, terdapat perbedaan pada besaran rata-rata rasio belanja barang/jasa, belanja modal, belanja fungsi kesehatan, dan belanja fungsi ekonomi antara sebelum Covid-19 dan saat Covid-19 ketika diterapkannya kebijakan *refocusing* anggaran di Pulau Sumatera. Adapun, berdasarkan hasil uji hipotesis uji beda diperoleh kesimpulan bahwa terdapat perbedaan pada rata-rata jumlah kematian, PDRB per kapita, tingkat pengangguran terbuka, dan penduduk miskin antara sebelum dan saat pandemi Covid-19 di Pulau Jawa dan Pulau Sumatera.

Kata Kunci: *Refocusing* Anggaran, Pengeluaran Pemerintah, Tingkat Kematian, PDRB Per Kapita, Tingkat Pengangguran Terbuka, Penduduk Miskin

ABSTRACT

IMPLEMENTATION OF THE BUDGET REFOCUSING POLICY ON GOVERNMENT EXPENDITURE AND HEALTH, ECONOMIC, AND SOCIAL DIMENSIONS IN JAVA AND SUMATERA

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This study aims to analyze whether there are differences in the ratios of personnel expenditure, goods/services expenditure, capital expenditure, health function expenditure, economic function expenditure, and social protection function expenditure between before and during the Covid-19 pandemic when budget refocusing policies were implemented in Java and Sumatra. Additionally, this study also aims to analyze whether there are differences in health conditions using the number of deaths, economic conditions using per capita GDP and open unemployment rates, and social conditions using the number of poor people between before and during the COVID-19 pandemic on Java and Sumatra. This study used statistical difference testing techniques, namely the Paired Sample t-Test and the Wilcoxon Signed Ranks Test. The results of the study showed that on the island of Java, there were no statistically significant differences in the average ratio of employee expenditure, goods/services expenditure, and economic function expenditure between before and during the Covid-19 pandemic when the budget refocusing policy was implemented. However, there were statistically significant differences in the average ratios of capital expenditure, health function expenditure, and social protection function expenditure between before and during the COVID-19 pandemic when the budget refocusing policy was implemented on the island of Java. Furthermore, on the island of Sumatra, it was concluded that there was no statistically significant difference in the average ratio of employee expenditure and social protection expenditure between before and during the Covid-19 pandemic when the budget refocusing policy was implemented. Additionally, there were statistically significant differences in the average ratio of goods/services expenditure, capital expenditure, health function expenditure, and economic function expenditure between pre-COVID-19 and during the COVID-19 pandemic when the budget refocusing policy was implemented on the island of Sumatra. Furthermore, based on the results of the hypothesis test for differences, it was concluded that there were statistically significant differences in the average number of deaths, GDP per capita, open unemployment rate, and poor population between before and during the COVID-19 pandemic on Java Island and Sumatra Island.

Keywords: Budget Refocusing, Government Expenditure, Mortality Rate, GDP Per Capita, Open Unemployment Rate, Poor Population