

Analysis Of Central Government Ministry Pro-Poor Budgeting Program Before And After The Pandemic

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Abstrak

Pro-poor budgeting analysis is an approach used to ensure that government budget allocations favor and favor the interests of the poor and vulnerable. This study uses a qualitative approach to determine the differences in pro-poor budgeting budget allocations in the Central Government. The data collection techniques used in this study are using secondary data from the Central Government Financial Statements for the 2019 and 2022 fiscal years. The data analysis technique in this study uses descriptive analysis. This analysis is important to see budget allocations that are right on target and effective in reducing poverty levels in Indonesia. The results of this study indicate that the three Central Governments have differences in pro-poor budgeting priorities between the pre-COVID-19 period and the post-COVID-19 period, and other results show differences in the effectiveness of pro-poor budgeting between Ministries. The implications of this research are related to the impact of pro-poor budgeting and can be used as a basis for more effective policy-making related to pro-poor budgeting in the Central Government. This research has significant benefits as a literature reference for students exploring related fields. This study can be used as an important reference by providing secondary data and in-depth analysis. In addition, the results of this study open up opportunities for further development by future researchers. Thus, this study enriches the academic literature and triggers future innovation and continuous research, ultimately contributing to the development of science and practical application in related fields.

Keywords: Pro-poor budgeting; COVID-19; effectiveness.

1. Introduction

The issue of poverty in Indonesia continues to be a serious problem and a burden on the lives of its people. The government is making ongoing efforts to address this issue through various programs and policies, one of which is the use of pro-poor budgeting. Pro-poor budgeting is an approach to budgeting that focuses on allocating funds for programs targeted at or in favor of the poor and vulnerable in society. Analyzing pro-poor budgeting is crucial to ensure that government budget allocations are targeted and effective in reducing poverty in Indonesia. This research aims to analyze the differences in program priorities and budget allocation effectiveness using pro-poor budgeting in three ministries of the Indonesian central government before and after the Covid-19 pandemic. Furthermore, the use of pro-poor budgeting aims to improve access and quality of services in vital sectors such as health, social, education, and basic infrastructure in rural areas of Indonesia.



Picture 1.1 Persentase Penduduk Miskin Indonesia Tahun 2018-2022

Badan Pusat Statistik Indonesia (bps.go.id)

Based on the graph above, it shows the percentage of poor people in Indonesia from 2018 to 2022. The data indicates that from 2018 to 2022, the percentage of poor people decreased before the onset of the Covid-19 pandemic in 2022. Before the Covid-19 pandemic, the Indonesian government, particularly in the Ministry sector, implemented pro-poor budgeting initiatives focused on improving the welfare of the poor. The Ministry of K, for example, launched the National Health Insurance Program (JKN) and the Implementation of the Healthy Indonesia Program with a Family Approach (PIS-PK). The Ministry of S Affairs implemented the Non-Cash Food Assistance (BPNT), the Family Hope Program (PKH), and

the Basic Needs Program (Sembako). The Ministry of V initiated the Village Development and Empowerment Program and the Accelerated Development of Disadvantaged Areas Program. However, during the Covid-19 pandemic that hit the world in early 2020, particularly in Indonesia, new challenges emerged, leading to an increase in poverty due to reduced income, reduced working hours, unemployment, and business losses, which resulted in a decrease in income. During the pandemic, many productive members of society were laid off, resulting in no income, which led to an increase in poverty levels. This is a complex issue in efforts to alleviate or reduce poverty in Indonesia. The pandemic not only threatens public health but also has serious implications for the economic conditions, ultimately worsening the living conditions of the less fortunate. Therefore, the government must adjust their pro-poor budgeting strategies to effectively and efficiently respond to this crisis.

By using a qualitative approach and secondary data collection techniques from the central government's financial reports for the fiscal years 2019 and 2022, this research aims to illustrate the differences in pro-poor budgeting allocation across three ministries before and after the pandemic. Descriptive analysis will be employed to assess the effectiveness of pro-poor budgeting among these ministries. The findings of this study are expected to have implications for the impact of utilizing pro-poor budgeting and serve as a basis for more effective policy-making within the central government. Additionally, this research also holds significant benefits as a literature reference for students and researchers delving into the related field, while also opening up opportunities for further development in the future. Therefore, the analysis of pro-poor budgeting in this research not only contributes to enriching academic literature but also encourages innovation and continuous research to address poverty issues in Indonesia more effectively and efficiently.

2. Literature Review

2.1.1 Pro-poor budgeting theory

Pro-poor budgeting is a theory that focuses on allocating financial resources to programs and policies that directly benefit the poor and vulnerable. The theory emphasizes the importance of proportionally allocating a budget to address poverty and inequality. Pro-poor budgeting ensures that disadvantaged groups have adequate access to fundamental public services such as healthcare, social protection, education, infrastructure, etc. (Septiana, 2019).

In its implementation, pro-poor budgeting involves comprehensive budget analysis to identify programs and policies that directly impact poverty alleviation. This issue requires a deep understanding of the characteristics and needs of people with low incomes and the

evaluation of the effectiveness of pro-poor budgeting programs conducted by the ministries. Pro-poor budgeting also emphasizes the importance of community participation in the budgeting process to ensure resource allocation aligns with the aspirations and actual needs of the community. This theory is highly relevant in the context of Indonesia, where poverty remains a significant challenge in development. By applying the principles of this theory, the government hopes to optimize the use of allocated financial resources to effectively and sustainably reduce poverty and improve the welfare of the people.

2.1.2 Ratio Budgetary Effectivity

The theory of budget effectiveness focuses on how efficiently allocated budgets can achieve their intended goals (Ramadhan, 2019). In the context of pro-poor budgeting, budget effectiveness can be measured by its ability to reduce poverty and improve the quality of life for the poor in Indonesia. The effectiveness of pro-poor budgeting depends on several factors. First, budget allocation should be based on in-depth analysis of the characteristics and needs of the poor communities (Wijaya, 2020). Second, program implementation should be carried out efficiently and effectively, minimizing budget leakages and wastage. Third, there needs to be an efficient monitoring and evaluation mechanism to assess program impact and make necessary adjustments.

This theory also emphasizes the importance of transparency and accountability in managing pro-poor budgeting. Transparency ensures that information about budget allocation and utilization is available to the public, to avoid suspicion among the community. Accountability requires the government to take responsibility for the achieved results and take corrective actions if necessary. In the context of Indonesia, the theory of budget effectiveness is crucial in ensuring that pro-poor budgeting programs have a positive impact on the poor communities. By applying the principles of this theory, the government can optimize the use of financial resources and achieve better results in reducing poverty and improving the welfare of the people.

$$\frac{\text{Realisasi belanja langsung}}{\text{Target belanja langsung}} \times 100\%$$

2.1 Formula Budgetary Effectivity

Achievment Level (%)	Category
>100%	Very Effective
90% - 100%	Effective
80% - 90%	Effective Enough
60% - 80%	Less Effective
<60%	Ineffective

2.2 Category Budgetary Effectivity

3. Material and Method

This study aims to analyze the differences in program priorities and effectiveness of budget use using the pro-poor budgeting approach in three Central Government of Indonesia ministries before and after the COVID-19 pandemic. The pro-poor budgeting approach focuses on allocating public funds that support poverty alleviation and improve the welfare of the poor. This research method uses a qualitative approach with secondary data collection techniques from the Central Government Financial Statements for the 2019 and 2022 fiscal years. This data analysis technique uses descriptive analysis to see the extent of the effectiveness of pro-poor budgeting between these ministries.

3.1 Design Study

This study provides an overview of the differences in pro-poor budgeting allocations across the three ministries before and after Covid-19. The analysis in this study uses a descriptive method to understand the extent to which each ministry can utilize pro-poor budgeting effectively. The results of this study are expected to provide implications regarding the impact of using the pro-poor budgeting theory and become the basis for the Central Government in making more effective policies.

4. Result

This study analyzes the differences in program priorities and the effectiveness of budget use with a pro-poor budgeting approach in three ministries in the Indonesian Central Government before and after the COVID-19 pandemic. The method used is qualitative, with secondary data collection techniques from the Central Government Financial Statements for the 2019 and 2022 fiscal years. The results showed differences in pro-poor budgeting priorities between the pre-COVID-19 period and the post-COVID-19 period in the three ministries

studied. In addition, other results show differences in the effectiveness of pro-poor budgeting between these ministries.

Descriptive analysis was used to see the extent of the effectiveness of pro-poor budgeting in each ministry. The implication of this research is related to the impact of pro-poor budgeting and can be used as a basis for more effective policy-making related to pro-poor budgeting in the Central Government. Overall, this study provides an overview of the differences in pro-poor budgeting allocations across the three ministries before and after COVID-19 and shows differences in the level of effectiveness of pro-poor budgeting between the ministries.

4.1. Program Prioritas Pada Setiap Kementerian

4.1.1 Kementerian K

In the Ministry of K, there is only a BPJS premium Contribution Assistance Program (PBI) which is registered in the Decree of the Minister of Social Affairs Number 01/HUK/2022 regarding the Determination of Recipients of Health Insurance Contribution Assistance in 2022. The distribution of PBI Contribution Funds is paid through BPJS Health. This program aims to provide access to proper health services to people who are financially disadvantaged.

In 2022 there is a Jampersal program The Jampersal program is intended to finance maternal and newborn health services in order to carry out early prevention of complications both in pregnancy, childbirth or the postpartum period including services and handling of complications in newborns at health service facilities, with the provisions of pregnant women, laboring women, postpartum women, and newborns who are poor and disadvantaged. The Jampersal program is expected to improve the quality of maternal and child health in Indonesia.

4.1.2 Kementerian S

At Ministry S there are various social assistance programs aimed at alleviating poverty and improving community welfare. The Family Hope Program (PKH) is one of the main programs that provides conditional cash assistance to registered poor families. This assistance is provided on the condition that recipients comply with various provisions, such as ensuring that their children go to school and receive immunizations, and that pregnant women receive routine health checks. PKH aims to break the chain of intergenerational poverty by improving the quality of education and health of recipient families.

Apart from PKH, Ministry S also manages the Basic Food Program, previously known as Non-Cash Food Assistance (BPNT). This program provides basic food assistance to poor families via electronic cards that can be used to buy basic necessities at designated e-warongs.

The Cash Social Assistance (BST) program is designed to provide direct assistance in the form of cash to poor and vulnerable families affected by the pandemic, to meet their basic daily needs. The BLT Cooking Oil program was introduced to help poor communities deal with rising prices of cooking oil, which is one of the basic ingredients for household consumption. Meanwhile, the BLT Fuel Oil Program is designed to reduce the impact of rising fuel prices on poor communities, by providing cash assistance that can be used to meet household transportation and energy needs.

4.1.3 Kementerian D

At Ministry D there is a special program that aims to address the problem of stunting among poor communities. This program is designed to prevent and reduce the prevalence of stunting, a condition where children experience stunted growth due to poor nutrition, recurrent infections and inadequate feeding practices. Stunting has serious long-term impacts, including delays in physical and cognitive development. The INEY Program is a support program for Indonesia to improve the quality of health and nutrition services for adolescent girls, pregnant women and children aged 0-59 months to accelerate the reduction of stunting in children under five years.

4.2 Rasio Efektivitas Program Prioritas pada Setiap Kementerian

4.2.1 Kementerian K

Program	Tahun	Realisasi Belanja	Anggaran Belanja	Rasio Efektivitas	Kriteria
PBI	2019	Rp35,777,142,674,000	Rp35,912,800,000,000	99.62%	Efektif
	2020	Rp48,624,944,886,000	Rp48,786,886,000,000	99.67%	Efektif
	2021	Rp44,752,988,445,200	Rp45,413,329,504,000	98.55%	Efektif
	2022	Rp43,640,728,700,000	Rp43,731,320,684,000	99.79%	Efektif
JAMPER SAL	2019	-	-		
	2020	-	-		
	2021	-	-		

	2022	Rp9,165,213,120	Rp359,491,010,000	2.55%	Tidak Efektif
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4.2.2 Kementerian S

Program	Tahun	Realisasi Belanja	Anggaran Belanja	Rasio Efektivitas	Kriteria
PROGRAM PKH	2019	Rp32,746,113,550,000	Rp32,747,075,200,000	99.997%	Efektif
	2020	Rp32,922,328,396,110	Rp32,938,099,500,000	99.95%	Efektif
	2021	Rp27,930,399,990,000	Rp28,310,134,350,000	98.66%	Efektif
	2022	Rp28,552,492,933,475	Rp28,709,816,300,000	99.45%	Efektif
PROGRAM SEMBAKO	2019	-	-		
	2020	Rp46,109,470,072,066	Rp49,323,598,289,480	93.48%	Efektif
	2021	Rp55,444,964,614,507	Rp56,884,929,900,000	97.47%	Efektif
	2022	Rp43,750,967,454,121	Rp44,686,473,300,000	97.91%	Efektif
PROGRAM BST	2019	-	-		
	2020	Rp36,174,411,280,000	Rp36,639,126,000,000	98.73%	Efektif
	2021	Rp16,631,265,900,000	Rp17,322,887,400,000	96.01%	Efektif
	2022	-	-		
PROGRAM BANTUAN SOSIAL BERAS	2019	-	-		
	2020	Rp4,505,850,000,000	Rp4,505,850,000,000	100.00%	Efektif
	2021	-	-		
	2022	-	-		
PROGRAM BLT MINYAK GORENG	2019	-	-		
	2020	-	-		
	2021	-	-		
	2022	Rp5,861,016,620,000	Rp5,956,826,100,000	98.39%	Efektif
PROGRAM	2019	-	-		

BLT BAHAN BAKAR MINYAK	2020	-	-		
	2021	-	-		
	2022	Rp12,390,000,000,000	Rp12,390,000,000,000	100.00%	Efektif

4.2.3 Kementerian D

Program	Tahun	Realisasi Belanja	Anggaran Belanja	Rasio Efektivitas	Kriteria
Konvergensi Stunting	2019	Rp1,893,486,782	Rp2,041,150,000	92.77%	Efektif
	2020	Rp1,359,318,264	Rp1,382,440,000	98.33%	Efektif
	2021	Rp389,141,469	Rp389,460,000	99.92%	Efektif
	2022	Rp673,812,005	Rp674,417,000	99.91%	Efektif
INEY	2019	Rp1,885,524,924	Rp2,000,000,000	94.28%	Efektif
	2020	-	-	0%	Tidak Efektif
	2021	Rp2,905,034,155	Rp3,626,864,000	80.10%	Cukup efektif
	2022	Rp13,970,863,093	Rp15,327,268,000	91.15%	Efektif
Ketahanan Pangan	2019	-	-	0%	Tidak Efektif
	2020	-	-	0%	Tidak Efektif
	2021	Rp105,918,937,082	Rp146,391,179,000	72.35%	Kurang Efektif
	2022	-	-	0%	Tidak Efektif

5. Discussion

5.1 Analisis Perbandingan Program Prioritas Pada Tiap Kementerian

5.1.1 Kementerian K

5.1.1.1 Program Bantuan Iuran (PBI)

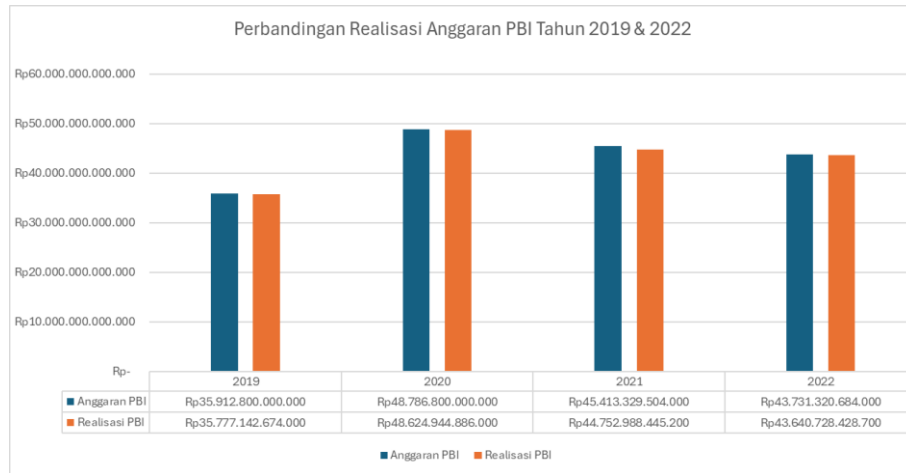


Figure 5.1: Comparison of the 2019 - 2022 PBI Budget

In 2019, Ministry K allocated a budget of 99.62% of the total budget allocated. In 2020 there was a significant increase in the budget, this increase was caused by the impact of the Covid-19 pandemic which increased the need for health services with a budget absorption of 99.67%. This spike illustrates the magnitude of the government's efforts to deal with the impact of the pandemic on the poor. In 2021, the budget usage decreased slightly compared to the previous two years, around 98.55%, in 2022, the budget for the PBI program decreased again to 99.79%.

5.1.1.2 Program Jaminan Persalinan (Jampersal)



Figure 5.2: Comparison of Jampersal Budget 2019 - 2022

From 2019 to 2021, Ministry K does not yet have a Maternity Guarantee (Jampersal) program. This program was only introduced in 2022, the government allocated a budget of IDR 359,491,010,000 for the Jampersal program. However, the realization of this budget only reached IDR 9,165,213,120 or around 2.55% of the total

allocated budget. This low budget realization could be caused by several factors, such as obstacles in program implementation, lack of outreach regarding the program to the community, or administrative and coordination problems at the central and regional levels.

5.1.2 Kementerian S

5.1.2.1 Program Keluarga Harapan (PKH)

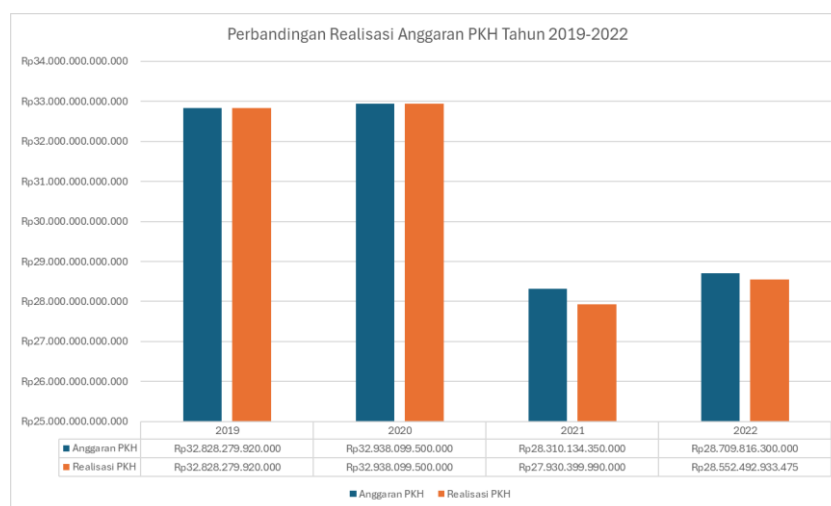


Figure 5.3: Comparison of the 2019 - 2022 PKH Budget

In 2019, the budget realization for this program was almost 100%. Then in 2020, due to the impact of the Covid-19 pandemic, this assistance program became part of the National Economic Recovery Program (PEN). The Family Hope Program (PKH) received an additional budget from BA BUN amounting to IDR 8,281,736,500,000, resulting in an increase in the realization of social assistance spending for the Family Hope Program (PKH), the realization of spending reached 98.73%. In 2021, the additional budget from BA-BUN for social assistance spending has been eliminated. In 2022, there will be no increase or decrease in the budget with realization of 99.45%.

5.1.2.2 Program Sembako

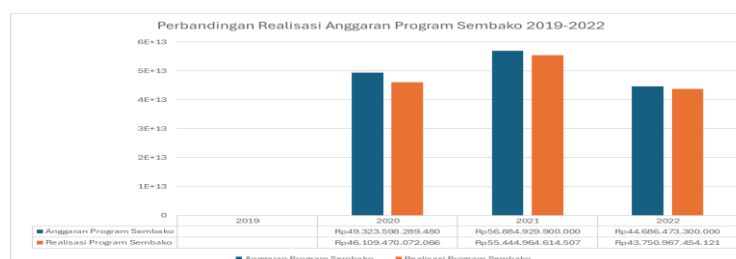


Figure 5.4: Comparison of Basic Food Budgets 2019 - 2022

In the Ministry of S, it started to be a priority at the beginning of the Covid-19 pandemic, namely 2020, where the priority was for Indonesian Economic Recovery (PEN) with the realization being 93.48%. In 2021 Ministry S allocated a budget with realization of 97.47%. In 2022, after the Covid-19 pandemic, it will start to decrease with a realization of 97.91%.

5.1.2.3 Bantuan Sosial Tunai (BST)



Figure 5.5: Comparison of BST Budget 2019 - 2022

In 2020, Ministry S responded to the Covid-19 pandemic by holding a Cash Social Assistance (BST) program with realization reaching 98.73%, Then, in 2021 this program received an additional budget with a realization of 96.01%. In 2022, this program will no longer be implemented, resulting in a significant decline.

5.1.2.4 Bantuan Sosial Beras



Figure 5.6: Comparison of the 2019 - 2022 Rice Social Assistance Budget

In 2020, this social assistance program in the form of rice received 100% realization. In 2021, the social assistance program in the form of rice will be eliminated, resulting in a decrease in the budget allocation for rice social assistance. Entering the Covid-19 recovery period, changes in priorities in handling the pandemic have become clearer. This year, Ministry S is more focused on providing cash assistance, so the assistance program in the form of basic necessities such as rice has been stopped.

5.1.2.5 Program BLT Minyak Goreng



Figure 5.7: Comparison of the BLT Cooking Oil Program Budget 2019 - 2022

Based on Figure 4.6, comparison of budget realization for the BLT cooking oil program from 2019 to 2019. 2022. In 2022, the actual budget for the same year slightly exceeds the allocated budget.

5.1.2.6 Bantuan Sosial Bahan Bakar Minyak



Figure 5.8: Comparison of the 2019 - 2022 Oil Fuel Social Assistance Budget

Based on Figure 4.7, comparison of the realization of the fuel oil budget for 2019 to 2019. In 2022, there is no visible special budget allocation for fuel oil each year carried out by the S ministry. Where the budget is completed perfectly, it means that the government really facilitates access for underprivileged communities to fuel oil which is really needed by the community at affordable prices, policy Pro-poor budgeting can be implemented by utilizing a budget that has been budgeted appropriately.

5.1.3 Kementerian D

5.1.3.1 Program Stunting

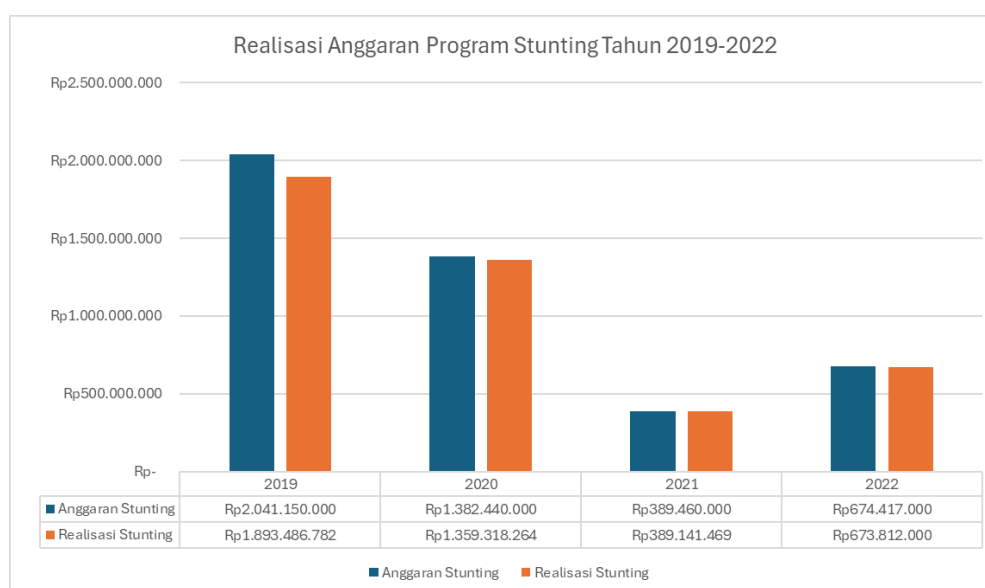


Figure 5.9: Comparison of the 2019-2022 Stunting Budget

In 2019 budget realization reached 92.76%. This shows that there is a gap between the allocated and realized budget, which could be caused by several factors in program implementation. In 2020, the realization of the year's budget was around 98.33%. In 2021, budget realization was very high, reaching 99.92%, indicating that almost all of the allocated budget was successfully realized. In 2022, budget realization will be 99.91%. The high level of budget absorption in 2021 and 2022 reflects the increased capacity of Ministry D in planning and implementing stunting reduction programs effectively.

5.1.3.2 Ketahanan pangan

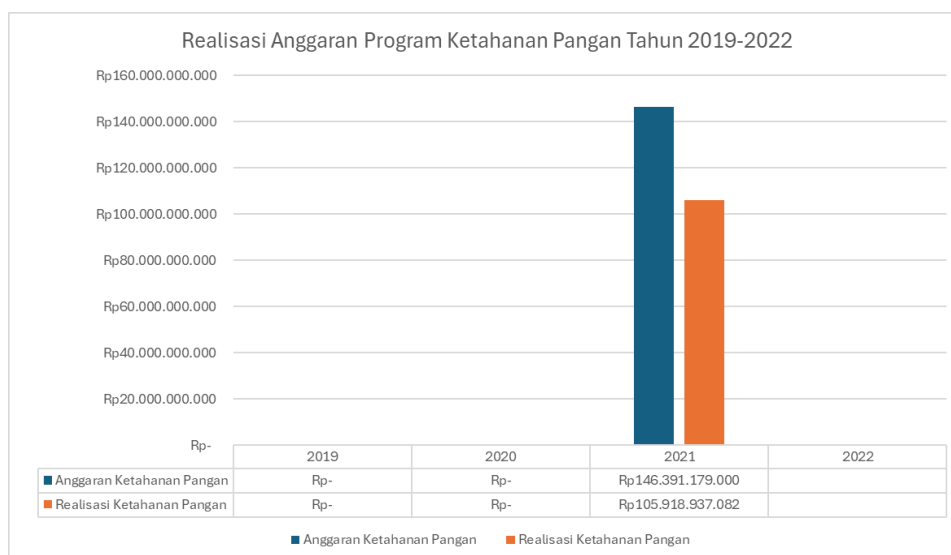


Figure 5.10: Comparison of Food Security Programs 2019-2022

The food security program at Ministry D will only begin to be implemented in 2021. In 2021, budget realization reached 72.35%. This program is designed to ensure that people, especially underprivileged communities who are most affected by the pandemic, continue to have access to sufficient and nutritious food. Even though the percentage of budget absorption does not reach 100%, this program still contributes significantly to efforts to overcome food security challenges which have been exacerbated by the pandemic.

5.1.3.3 INEY (Inveting in Nutrition and Early Year)

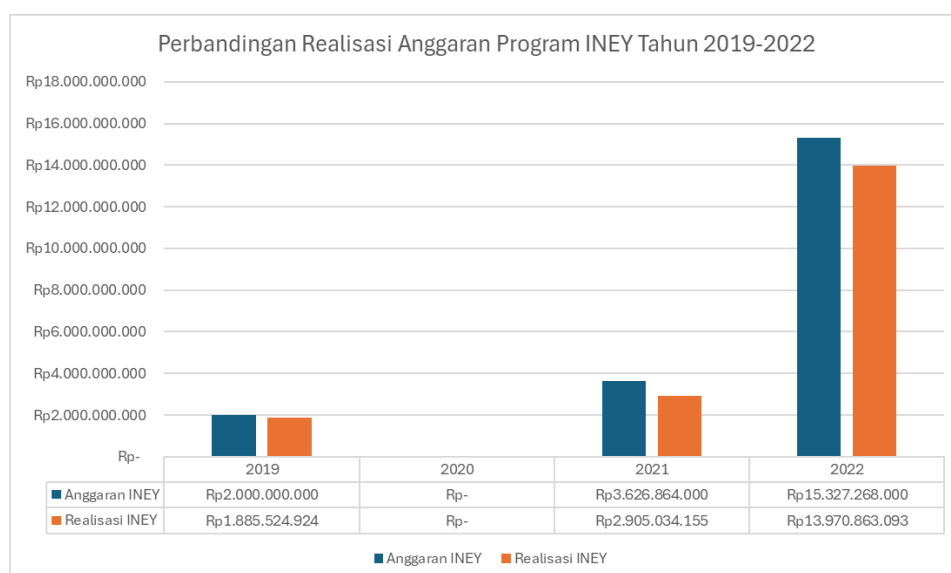


Figure 5.11: Comparison of the Investing in Nutrition and Early Year Programs 2019-2022

The INEY program has significant budget fluctuations from 2019 to 2022. In 2019, this program had a budget absorption rate of around 94.28%. In 2020, no budget was allocated for the INEY program. This may be due to changes in priorities or certain conditions that prevent this program from receiving funding allocation. In 2021, the budget for the INEY program experienced a significant increase with budget realization of only 80.10%. In 2022, the budget for the INEY program will increase drastically to 91.14%.

6. Conclusion, Implication, and Recommendation

6.1 Conclusion

Based on the analysis carried out on the Central Government's financial reports for 2019 to 2022, there are differences in priorities and levels of effectiveness in implementing the pro-poor budgeting program between ministries before and after the COVID-19 pandemic. In general, health and social affairs ministries have performed well in realizing budgets for programs aimed at disadvantaged communities. The Contribution Assistance Program (PBI) and Maternity Guarantee Program (JAMPERSAL) are the main pro-poor budgeting programs at Ministry K. PBI was successfully implemented with an average effectiveness ratio of 98% from 2019 to 2022. Meanwhile, JAMPERSAL was only implemented in 2022 and has very low effectiveness, only 2.55%, due to various obstacles such as complex budgeting procedures, lack of coordination, and the impact of the COVID-19 pandemic. At Ministry S, programs such as the Family Hope Program (PKH), Basic Food Program, Cash Social Assistance (BST), Rice Social Assistance, Cooking Oil BLT, and Fuel Oil BLT also show high effectiveness. However, there are slight fluctuations due to the challenges of the COVID-19 pandemic.

At Ministry D, the Stunting Convergence program has been implemented effectively, with an effectiveness ratio above 90% for the last four years. The Investing in Nutrition and Early Year (INEY) program shows variability in effectiveness. However, it tends to improve after management adjustments and improvements. Meanwhile, the food security program in 2021 is categorized as less effective, with an effectiveness ratio of 72.35%, possibly due to changes in policies and regulations as well as technical obstacles. Overall, this analysis shows that despite differences in priorities and levels of effectiveness between ministries before and after the COVID-19 pandemic, the government's efforts to realize the budget for pro-poor budgeting programs continue to be carried out well. The

relevant ministries strive to increase effectiveness by making improvements and adaptations in planning, implementing and monitoring these programs.

6.2 Implication

The implications of this research on the impact of pro-poor budgeting are significant. They can be used as a basis for more effective policy-making at the Central Government level. This research shows that budget allocations appropriately directed to poor groups can improve their welfare and reduce overall poverty levels. By understanding how pro-poor budgeting works, the government can design policies that focus more on the basic needs of poor people, such as education, health and basic economics. This also highlights the importance of transparency and accountability in budget management so that any funds allocated reach the people who need them. In addition, the results of this research can encourage increased community participation in the budgeting process, ensuring that their voices and needs are taken into account in policy planning and implementation. Overall, this research provides a solid basis for the government to improve its pro-poor budgeting strategy, ensuring that the programs implemented are effective in poverty alleviation efforts.

6.3 Recommendation

Based on an analysis of pro-poor budgeting budget allocations in the Central Government between 2019 and 2022, several recommendations can be implemented to increase the effectiveness and efficiency of these programs. First, improved coordination between ministries and institutions is needed to ensure that the budget is allocated and realized optimally. For example, Ministry K needs to simplify budgeting procedures and increase program outreach to the community to overcome the low effectiveness of programs such as the Maternity Guarantee. Second, the Ministry of S must maintain and improve the effectiveness of programs such as the Family Hope Program (PKH) and the Basic Food Program through careful planning and adaptation to emergencies. Third, improving program management and implementation in Ministry D is very important, especially for food security programs, which still need to improve their effectiveness. Optimizing resource distribution and resolving technical and bureaucratic obstacles must be done to achieve better targets. In addition, efforts to improve and adapt programs based on current experiences and conditions will significantly increase the effectiveness of programs such as INEY. Through these steps, the government can ensure that the budget allocated for pro-poor programs reaches and provides maximum benefits for people in need.

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