Analysis of the Effectiveness and Impact of Cash Social Assistance of the Covid-19 Pandemic on Consumption Expenditures of Poor Households (Muslim Majority) in Indonesia

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ABSTRACT

The purpose of this study was to analyze the effectiveness of the cash social assistance program during the COVID-19 Pandemic and to analyze the impact of cash social assistance on poor households (Muslim majority). This research was conducted on people who received social assistance of muslim majority in Muslim minority areas Badung Regency, Bali from May 2021 to February 2022. The sample for this study was 99 families receiving social assistance and 103 families who did not receive social assistance, so that the total sample is 202 families. Samples of the treatment group in this study is non-probability sampling and saturated samples for the control group. The data analysis technique used qualitative effectiveness analysis and public policy impact evaluation analysis. Based on the results that the effectiveness of the cash social assistance program is very effective. Social assistance increases food expenditure for households receiving social assistance compared to non-recipient assistance. Social assistance has a significant influence on household spending, especially for food in the Muslim community.

Keywords: household expenses, cash social assistance of the Covid-19 pandemic, muslim community, expenditures of households

Abstrak:

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INTRODUCTION

The Covid-19 pandemic has proven to have put pressure on economic and social conditions throughout the world, including Indonesia. This economic impact has a wide impact throughout Indonesia. The economy of each region is threatened, coupled with worse regional conditions than before. Because of this, the Indonesian government immediately took aggressive steps so that the spread rate could be suppressed as much as possible. Indonesia prefers social restrictions (social distancing) as a solution rather than doing a lockdown, namely locking access to enter and exit the area for anyone to prevent the spread of the virus which is generally used by most countries. The essence of social restrictions is to stay away from social activities directly with other people, while lockdown means that an area will be isolated and there will be a total suspension of all activities in that area. The fundamental reason why Indonesia prefers to impose social restrictions is that many Indonesians rely on daily wages, so it will be vulnerable for them to not be able to make a living if the lockdown is enforced. Maintaining social distance at least enforces several appeals to all citizens, including working from home, studying from home, and worshiping at home.

In the Smeru Working Paper The Impact of COVID-19 Outbreak on Poverty: An Estimation for Indonesia, the COVID-19 pandemic causes an increase in poverty through several steps. First, the COVID-19 pandemic has caused economic activity to stop due to lockdowns in several countries. Second, the lockdown in several countries has resulted in slow economic growth. Third, the slowdown in economic growth was caused by a decline in average household spending. This is due to decreased productivity during the pandemic. Fourth, the COVID-19 pandemic has disrupted the distribution of the average household expenditure. With several series caused by the COVID-19 pandemic itself, the covid pandemic can increase poverty levels.

Figure 1. Transmission Mechanisms of the COVID-19 Pandemic Can Affect Poverty Levels

In the Smeru Working Paper The Impact of COVID-19 Outbreak on Poverty: An Estimation for Indonesia, the COVID-19 pandemic causes an increase in poverty through several steps. First, the COVID-19 pandemic has caused economic activity to stop due to lockdowns in several countries. Second, the lockdown in several countries has resulted in slow economic growth. Third, the slowdown in economic growth was caused by a decline in average household spending. This is due to decreased productivity during the pandemic. Fourth, the COVID-19 pandemic has disrupted the distribution of the average household expenditure. With several series caused by the COVID-19 pandemic itself, the covid pandemic can increase poverty levels.

Table 1. Percentage of Poor Population in Districts/Cities of Bali Province 2013-2020

<table>
<thead>
<tr>
<th>Districts/Cities</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jembrana</td>
<td>5.20</td>
<td>4.88</td>
<td>4.51</td>
</tr>
<tr>
<td>Tabanan</td>
<td>4.46</td>
<td>4.21</td>
<td>4.27</td>
</tr>
<tr>
<td>Badung</td>
<td>1.98</td>
<td>1.78</td>
<td>2.02</td>
</tr>
<tr>
<td>Gianyar</td>
<td>4.19</td>
<td>3.88</td>
<td>4.08</td>
</tr>
<tr>
<td>Klungkung</td>
<td>5.86</td>
<td>5.40</td>
<td>4.87</td>
</tr>
<tr>
<td>Bangli</td>
<td>4.89</td>
<td>4.44</td>
<td>4.19</td>
</tr>
<tr>
<td>Karangasem</td>
<td>6.28</td>
<td>6.25</td>
<td>5.91</td>
</tr>
<tr>
<td>Buleleng</td>
<td>5.36</td>
<td>5.19</td>
<td>5.32</td>
</tr>
<tr>
<td>Denpasar</td>
<td>2.24</td>
<td>2.10</td>
<td>4.14</td>
</tr>
<tr>
<td>Bali Province</td>
<td>4.01</td>
<td>3.79</td>
<td>3.95</td>
</tr>
</tbody>
</table>

Source: BPS, 2020

The percentage of poor people in the Regency/City of Bali Province from 2013-2019 which experienced fluctuations, from this data the highest percentage of poor people in Bali Province was in 2014 which was 4.76 percent. The number of poor people in Bali Province with the lowest result was in 2019 at 3.79 percent. There was also an increase in the percentage of the number of poor people in Bali Province in 2020 from the previous year of 0.16 percent. This happened because at the beginning of 2020, the COVID-19 virus began to enter Indonesia. The impact of the Bali province, which is the main source of income in the tourism sector, is very much felt. The COVID-19 pandemic requires the community, especially the Balinese people to "stay at home" or stay at home and carry out activities from home to minimize the transmission of the disease. The COVID-19 pandemic has caused a decline in tourism activity which is the backbone of the economy of the Province of Bali. Declining tourism activity in the Province of Bali caused a decrease in the growth of the Regional Domestic Product of the Province of Bali.

The decline in economic growth and the increase in poverty also led to a decline in welfare in the province of Bali. There was an indication of a decline in welfare in the Province of Bali as reflected in the Farmer's Exchange Rate (NTP)

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from 104.31 in the fourth quarter of 2019 to 96.67 in the first quarter of 2020 (BPS, 2019). The increasing Gini ratio of the Province of Bali is also a challenge for the development of the welfare of the Balinese people. The declining performance of the Balinese economy has an impact on employment conditions and the welfare of the Balinese people. This is reflected in the increase in the Open Unemployment Rate (TPT), from 1.19 percent (February 2019) to 1.21 percent (February 2020). This condition was caused by an increase in the number of the workforce and an increase in the Labor Force Participation Rate (TPAK) in the midst of declining job opportunities. LFPR recorded an increase from 76.68 percent in February 2019 to 77.08 percent in February 2020. The employment availability index decreased from 178 in the first quarter of 2019 to 121 in the first quarter of 2020. A deeper decline is predicted to occur in the second quarter of 2020, as shown confirmed in the results of the Bali Province KPBI Business Activity Survey (SKDU).

The COVID-19 pandemic has also affected the development of unemployment, especially in the Province of Bali. Disruption to economic activity due to regional lockdown policies to contain the spread of the virus has caused many companies to close their businesses and go bankrupt which resulted in a reduction in the number of workers and massive layoffs, especially in the sectors most affected by the COVID-19 pandemic. The government has several policies to protect the people's economy through the National Economic Recovery (PEN) program for handling the COVID-19 pandemic. Not only focusing on the provision of basic necessities, together with the Ministry of Finance, the central government has created a number of JPS or Social Safety schemes. Based on the mandate of the 1945 Constitution, especially articles 33 and 34, it is stated that the state is responsible for protecting the entire Indonesian nation and promoting general welfare in the context of realizing social justice for all Indonesian people. One of the government's efforts in fulfilling social welfare is by providing social assistance (Law No. 11 of 2009). The government has several policies to protect the people's economy through the National Economic Recovery (PEN) program for handling the COVID-19 pandemic.

According to the Ministry of Finance of the Republic of Indonesia in Regulation of the Minister of Finance (PMK) number 181 of 2012, social assistance is an expenditure in the form of transfers of money, goods, or services provided by the central/regional government to the community in

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5 Suryahadi. The Impact of COVID-19 Outbreak on Poverty:
order to protect the community from the possibility of social risks, improve economic capacity, and community welfare. The division is not something new that is done by the Government in Indonesia. Various social assistance schemes and subsidies have been implemented by the government to fulfill basic rights, ease dependents, and improve the living standards of citizens who are less well off.\(^8\) Bali Province is one of the areas that has the biggest economic impact due to the COVID-19 pandemic. To help the economy of the people, one of the local governments, namely the Badung Regency Government, has budgeted a budget for the Unexpected Expenditure Post for cash social assistance (Badungkab, 2021). According to Badung Regent Decree No. 42/0414/HK/2021 concerning Determination of Cash Social Assistance Recipients for Communities Affected by COVID-19 in the Context of Enforcement of Restrictions on Community Activities in Badung Regency, people affected by COVID-19 are given cash social assistance of Rp. 300,000, 00 for each family head. It is hoped that this donation will be used by the community to meet their basic needs and is also expected to stimulate the economy. The recipients of this COVID-19 cash social assistance are recorded through the village/kelurahan government with the following criteria; The people of Badung Regency are proven by the Badung KK Card, which is affected by the COVID-19 Pandemic; Not currently receiving Cash Social Assistance (BST) from the Ministry of Social Affairs, BLT DD, PKH, Basic Food Programs; Outside PNS/TNI/POLRI and Retired PNS/TNI/POLRI.

The South Kuta District area is an area that is recorded as having the most recipient criteria, which is as many as 24,424 Heads of Families compared to other sub-districts.\(^9\) This is because the South Kuta area mostly relies on the accommodation and food and drink sector, which is heavily affected by the COVID-19 pandemic. The Badung Regency Government through the Social Service carried out a pick-up system for several family heads who did not understand the cash social assistance fund disbursement system. According to the Badung Regency Social Service, there are several problems in the distribution of social assistance. Some of the problems include; the existence of population data that is not registered with the Population and Civil Registry Office of Badung Regency; the existence of data on residents who have been registered to receive social assistance but have moved or have died; and the existence of data on residents who received social assistance but had received assistance from the center. The emergence of such problems will make the social assistance program ineffective and unable to achieve the program’s objectives. Appropriate Purpose of Use of Funds is an indicator used to determine the extent to which a program or activity achieves the goals or


targets to be achieved, the accuracy of objectives greatly supports the effectiveness of implementing a program.\textsuperscript{10} In addition, in the pandemic situation, the people of South Kuta, the majority of whom work in the tourism sector, feel that their economy is not turning, so many have been laid off from their jobs. Motivation to perform a behavior can be realized or not realized by someone.\textsuperscript{11} Events like this result in them not being able to consume for their basic needs. The most frequently reported complaint is that the community is not declared eligible as a recipient of social assistance because of the established criteria or invalid citizen data.

Consumption theory put forward by JM. Keynes said that the size of consumption spending is only based on the size of the level of people's income. Keynes stated that there is a minimum consumption expenditure that must be carried out by society (autonomous consumption) and consumption expenditure will increase with increasing income. The pattern of public consumption will increase along with the increase in income.\textsuperscript{12} If the provision of social assistance has been effectively carried out by the government, it will have a positive impact on the economy and social welfare and vice versa.\textsuperscript{13} Social assistance does not increase welfare during a pandemic due to misappropriation of its distribution. Where social assistance affects only about 0.04 percent of people's welfare.\textsuperscript{14} While the remaining 99.96 percent is caused by other factors. Although it is often seen as a political tool because it interacts directly with the community,\textsuperscript{15} well-integrated and targeted social assistance has been shown to be able to alleviate poverty and reduce inequality revealed that countries with more pro-poor education and health spending tend to have better education and health outcomes, good governance, higher per capita income levels, and broader access to information.\textsuperscript{16} It was found that providing assistance to targeted communities has proven to be able to increase the welfare

\begin{thebibliography}{99}
\end{thebibliography}
of beneficiaries, but has not been able to exceed groups that do not receive assistance.\textsuperscript{17} According to research in a low-income country that is in transition (a low-middle income country in transition), it proves that social assistance is not sufficient in overcoming the problem of poverty.\textsuperscript{18} This is because the benefits received are very small and the poor only receive a small portion of these benefits.

Problems that occur in the field cause this social assistance is not optimal and effective in achieving its goals. If this continues, it will not achieve the target accuracy of Social Assistance in Badung Regency and will continue to undermine the Badung Regency APBD in unexpected expenditures so that effectiveness, efficiency, and benefits for the community are not achieved for expenditures at the expense of APDB. Therefore, it can be said that the provision of social assistance is not necessarily able to alleviate poverty and assist the community in fulfilling their life needs. Monitoring and evaluation is needed in the distribution of social assistance so that the results can achieve the objectives of the provision of social assistance. Effective cash management is the first step for the realization of a good and sustainable quality of Indonesia's development amidst the uncertain situation of the COVID-19 Pandemic. There are several factors that influence household expenses, namely Education, Income, Number of Family Members, Age of Head of Household.\textsuperscript{19} To control for variations in household expenditure in each household, this study uses several control variables, number of household members, Income of the head of the household, Age of the head of the household, and Length of education of the head of the household.\textsuperscript{20}

METHODS

This research is a quantitative research in the form of associative research. This research was conducted in South Kuta District, Badung Regency, because South Kuta District is the area that receives the most cash social assistance, which is as many as 24,311 Heads of Families compared to other sub-districts. Badung Regency issued cash social assistance for people affected by the COVID-19 Pandemic. This assistance is given to the head of the family in the amount of Rp. 300,000.00 per month with categories (1) the people of Badung Regency as evidenced by the Badung KK Card, affected by the COVID-19 Pandemic; (2) Not currently receiving Cash Social Assistance (BST) from the

\textsuperscript{17} Ferry, D., K., & Susanti, H. (2018). Impact Of Cash Transfer On Poverty.
\textsuperscript{19} Herman, H. (2020). Faktor–Faktor Yang Mempengaruhi Konsumsi Rumah Tangga di Komplek Perumahan_X Kelurahan Sidomulyo Pekanbaru. EQUILIBRIUM : Jurnal Ilmiah Ekonomi Dan Pembelajarannya, 8(1), 84. https://doi.org/10.25273/equilibrium.v8i1.5889
Ministry of Social Affairs, BLT DD, PKH, Basic Food Program; and (3) Outside PNS/TNI/POLRI and Retired PNS/TNI/POLRI.

The subjects of this study were people who received cash social assistance due to the COVID-19 pandemic in South Kuta District, Badung Regency as a treatment group and people who did not pass the selection as recipients of cash social assistance due to invalid data as a control group. For the control group, people who meet the criteria for receiving assistance but do not pass the selection. People who did not pass this selection because their data was invalid or their Family Card number was not registered with the Population and Civil Registry Office of Badung Regency. The population of the largest recipients of social assistance is located in South Kuta District, which is as many as 24,311 people. It can be concluded that sampling is carried out in a survey research type that relies on research on data taken from samples.\(^\text{21}\) To determine the number of samples this study uses the slovin formula.\(^\text{22}\) The results of the determination of the sample in this study were 99 heads of families and the community who did not receive social assistance as many as 103 heads of families, so the total number of samples was 202 heads of families in South Kuta District. The sample to measure the effectiveness of social assistance in this study was 99 heads of families who received social assistance.

The method used to take a sample of the treatment group in this study is non-probability sampling. The method used in sampling the control group is a saturated sample. This study examines how the allocation of household expenditures after the provision of social assistance from Badung Regency. The control variables in this study are the number of household members, the income of the head of the household, the age of the head of the household, and the length of education of the head of the household. The data analysis technique used in this study is a qualitative analysis of effectiveness and a quantitative analysis technique, namely the analysis of evaluating the impact of public policies to determine the impact of cash social assistance on the level of fulfillment of community needs due to the COVID-19 pandemic in South Kuta District. Effectiveness is measured using standards according to the 1991 Ministry of Home Affairs Research and Development reference.\(^\text{23}\) The formula for calculating effectiveness in this study is as follows:

\[
\text{Effectiveness} = \frac{\text{realization}}{\text{target}} \quad (1)
\]


Description:
Realization = number of actual achievements of program effectiveness indicators
Target = number of targets/ KK recipients of cash social assistance
The method used in this research is Treatment Effect Analysis with the equation:

\[ Y_i = \beta_0 + \beta_1 \text{DBansos} + \beta_2 X_i + \varepsilon \ldots (2) \]

Yi = Household expenses; 
DBansos = dummy program/non; 
Xi = Control variable.

After obtaining the control group, the impact will be calculated from the difference: the average outcome of the program recipient group and the average outcome of the control group. This method is also called the Average Treatment of Treated which can be written mathematically as follows.

\[ ATT = E(\Delta) = E(Y_1 - Y_0) = E(Y_1) - E(Y_0) I 1 \ldots \ldots (3) \]

Description:
ATT = Average Treatment of Treated 
E(\Delta) = The average difference in outcomes between program recipients and non-program recipients 
E(Y1) = Impact on program recipients 
E(Y0) = Impacts on non-program recipients 

Multiple linear regression equation model as follows:

\[ Y' = a + b_1X_1 + b_2X_2 + \ldots + b_nX_n \ldots (4) \]

Description:
Y’ = predicted influence value 
A = constant or price number 
b = regression coefficient 
X = dependent variable value

RESULT AND DISCUSSION
The characteristics of the respondents who were sampled in this study were based on the village where they lived, gender, and education of the respondents. Based on the data obtained, the characteristics of the respondents based on the village/kelurahan where the cash social assistance recipients lived were 10 people in Pecatu Village, 7 people in Ungasan Village, none in Kutuh Village, 11 people in Benoa Village, 23 people in Tanjung Benoa Village, and 48 people in Jimbaran Village. For non-recipients of cash social assistance, the number of respondents living by village/kelurahan was 10 people in Pecatu Village, 7 people in Ungasan Village, 0 in Kutuh Village, 11 people in Benoa Village, 23 people in Tanjung Benoa Village, and 52 people in Jimbaran Village. The sample for recipients and non-recipients of social assistance is 202 people.

the head of the family in South Kuta District is male. The average respondent's education is high school, which is 112 people. This is because the higher the level of education, the job opportunities and income are also directly proportional, and vice versa. The average recipient of aid and non-social assistance recipients work in the tourism and trade sectors, which greatly impacts their income during this COVID-19 pandemic. The results of the validity test can be seen in the table 2.

### Table 2. Validity Test Results of Cash Social Assistance

<table>
<thead>
<tr>
<th>Statement</th>
<th>Obs</th>
<th>Dimensions</th>
<th>Item Test Correlation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>E1</td>
<td>99</td>
<td>Program understanding</td>
<td>0.3627</td>
<td>Valid</td>
</tr>
<tr>
<td>E2</td>
<td>99</td>
<td>Program socialization</td>
<td>0.6961</td>
<td>Valid</td>
</tr>
<tr>
<td>E3</td>
<td>99</td>
<td>Program monitoring</td>
<td>0.6336</td>
<td>Valid</td>
</tr>
<tr>
<td>E4</td>
<td>99</td>
<td>Accurate use of funds</td>
<td>0.5216</td>
<td>Valid</td>
</tr>
<tr>
<td>E5</td>
<td>99</td>
<td>Punctuality receive BST</td>
<td>0.8245</td>
<td>Valid</td>
</tr>
<tr>
<td>E6</td>
<td>99</td>
<td>Goal achieved</td>
<td>0.7172</td>
<td>Valid</td>
</tr>
</tbody>
</table>

*Source: Primary Data, 2022*

The results of the validity test on the statement of the effectiveness of social assistance can be declared valid. This can be seen from the overall value of the correlation coefficient for the validity test which has exceeded the r table value of 0.1975 and is feasible to use for conducting research. From table 5.4, it can be seen that the smallest correlation coefficient is 0.3627 and the largest correlation coefficient is 0.8245. Research can be said to be reliable if the instrument in the study has a value above 0.6. The results of the reliability test of the social assistance effectiveness variable can be seen in the table 3.

### Table 3. Cronbach Alpha Reliability Test Results on the Effectiveness of Cash Social Assistance

<table>
<thead>
<tr>
<th>Total question items</th>
<th>Alpha Cronbach</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>0.6808</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

*Source: Primary Data, 2022*

The results of the 6-point reliability test statement on the effectiveness of cash social assistance are 0.6808. The reliability test value can be said to be reliable if it exceeds 0.6 and based on the reliability test results in Table 3, all statements on the effectiveness of cash social assistance can be said to be reliable. To measure the effectiveness of cash social assistance provided by the Badung Regency Government for the head of the family, it can be seen from six measuring categories, namely program understanding, socialization, monitoring, accuracy of use of funds, timeliness and achievement of goals. In measuring effectiveness it is important to know the effectiveness/achievement of objectives regarding what effect the policy has on the targeted problem, unwanted effects, coherence/convergence/synergy regarding how the policy intersects with other related policies, what is the impact of this policy on
different population groups, factors supporting/inhibiting factors such as what external factors might influence the desired policy effect, as well as the framework. The score data on the perception of cash social assistance recipients on the effectiveness of social assistance was carried out on 99 respondents who received social assistance, the results of the average score of the effectiveness of cash social assistance were as follows.

**Table 4. Average Score of the COVID-19 Pandemic Cash Social Aid Effectiveness Program in South Kuta District**

<table>
<thead>
<tr>
<th>Category</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program understanding</td>
<td>4.60</td>
</tr>
<tr>
<td>Program socialization</td>
<td>4.25</td>
</tr>
<tr>
<td>Program monitoring</td>
<td>4.21</td>
</tr>
<tr>
<td>Accurate use of funds</td>
<td>4.63</td>
</tr>
<tr>
<td>Punctuality receive BST</td>
<td>4.09</td>
</tr>
<tr>
<td>Goal achieved</td>
<td>3.74</td>
</tr>
<tr>
<td>Average</td>
<td>4.20</td>
</tr>
</tbody>
</table>

*Source: Primary Data, 2022*

The average score of the effectiveness of cash social assistance on the level of fulfillment of basic needs for social assistance recipients is 4.20 or in the very effective category. Most of the family heads admitted that this social assistance could increase their household expenses because during the COVID-19 pandemic, many family heads were laid off from their jobs. Most of the heads of families receiving social assistance in South Kuta District work in the tourism and fishing sectors, so they feel the impact of this pandemic. Several family heads in the Jimbaran Traditional Village admitted that they really felt the impact of the COVID-19 pandemic which resulted in their restaurants and fish markets being deserted and even dead. Social assistance obtained from Badung Regency can help at least in terms of meeting their basic needs in terms of clothing/food.

Several household heads of respondents considered this assistance to be less effective in increasing the fulfillment of the basic needs of beneficiaries. This was because the timing of the distribution of social assistance was not timely in being transferred to the beneficiary's account and several family heads admitted that they did not receive socialization about the systematic distribution of social assistance, both in terms of the time and intensity of receiving it. Several family heads admitted that the distribution of social assistance was not on time than promised because it was hampered by a complicated administrative process. Several family heads also admitted that this social assistance cannot meet the needs of those who have been laid off or laid off from their workplaces due to the COVID-19 pandemic, so they have no income at all, let alone live in tourism areas such as South Kuta.

Understanding the program is an indicator used to analyze how well the knowledge of the parties involved regarding the program being implemented is, besides this indicator also aims to determine the socialization process carried out to provide understanding to the recipient community about the cash social assistance program (BST) with an understanding of the program. If it is good, then all forms of plans will be easier to operate. Socialization is carried out so that the program or activity to be carried out can be known to the public. So that socialization can increase public knowledge and can make it easier for programs or activities to be carried out.26

The result of measuring the effectiveness dimension of program understanding is 4.35 points out of 5 points which can be said to be very effective. This is because residents already know enough about the purpose of providing cash social assistance to the community. The head of the family receiving cash social assistance also claimed to have received several socializations and monitoring during the distribution of social assistance. The results of the measurement of the effectiveness dimension of the accuracy of the purpose of the use of funds are 4.63 which can be said to be very effective. This is because the recipients of social assistance have used cash social assistance in accordance with the purpose of providing social assistance, namely to help meet their basic needs. Most of the respondents stated that this aid fund was used for their basic needs in terms of food shopping.

The results of the measurement of the effectiveness of the timeliness of receiving social assistance are 4.09 which can be said to be effective. This is because most of the recipients have received social assistance in accordance with the promised time, the rest admitted that they did not receive cash social assistance according to the promised time. Some of them admit that because of the many and convoluted administrations. After the cash social assistance is transferred to the account of the Regional Development Bank of each family head, the family head is required to come directly to the Central Bali Regional Development Bank Office or its branch to verify data for the first time disbursement of funds.

In the category of achieving the goal of achieving a score of 3.74 which can be said to be effective. Some recipients of social assistance said that this social assistance could help improve the fulfillment of their basic needs. For recipients of social assistance who are affected by Termination of Employment (PHK) so that they have no income at all, this assistance can help meet the needs of their lives and their families at least to buy rice and other kitchen needs. While some of them said that the amount of social assistance was too little and could not help increase the level of fulfillment of the basic needs of those living in the South Kuta area of Badung Regency.

**Table 5. Calculation Results of Average Treatment Of Treated Impact of Social Assistance on Food Household Expenditure**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Sample</th>
<th>Treatment Group</th>
<th>Control Group</th>
<th>Average difference</th>
<th>Std. Error</th>
<th>T-stat</th>
</tr>
</thead>
<tbody>
<tr>
<td>Household expenses</td>
<td>ATT</td>
<td>2,073,737,37</td>
<td>1,952,252</td>
<td>121,485,37</td>
<td>43439,0767</td>
<td>2,308</td>
</tr>
</tbody>
</table>

**Source:** Primary Data, 2022

The t-statistic value obtained is 2.308 where this value is more than the significance level of 1.96 so it can be concluded that social assistance has a significant influence on household spending, especially for food in the community. Based on the Average Treatment of Treated (ATT) value, people who received social assistance had an average household expenditure on food of Rp. 2,073,737.37, while those who did not receive social assistance had an average household expenditure of Rp. 1,952,252 so that there is a difference of Rp. 121,485.37 for the average expenditure of people who receive and do not receive cash social assistance, so it can be concluded that the provision of cash social assistance provides a significant stimulus to the expenditure of the recipient community, especially for food expenditure of Rp. 121,485.37.

The results of the regression of the control variable on the level of household food expenditure to see how the relationship between these variables. By using the Stata 14.2 application, the following results are obtained.

<table>
<thead>
<tr>
<th>Model 1</th>
<th>Coef</th>
<th>Std.Error</th>
<th>P-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Household expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Age</td>
<td>-1737.99</td>
<td>3358.92</td>
<td>0.605</td>
</tr>
<tr>
<td>Length of education</td>
<td>-40868.4</td>
<td>13481.18</td>
<td>0.003</td>
</tr>
<tr>
<td>Family members</td>
<td>42256.66</td>
<td>2210.31</td>
<td>0.019</td>
</tr>
<tr>
<td>Income</td>
<td>2,84446</td>
<td>0,051207</td>
<td>0.000</td>
</tr>
</tbody>
</table>

**Table 6. Effect of Control Variables on Food and Non-Food Household Expenditure Level**

**Source:** Primary Data, 2022

The first model is the effect of cash social assistance programs on household expenditures. The age coefficient is -1737.99 with a significance of 0.605 which means that it has no significant effect on household expenditure, this means that the increasing age of the head of the family will reduce their household food expenditure by Rp. 1737.99. The coefficient at the education level is -40868.4 with a p-value of 0.003 < 0.05, which means that an increase in
the length of education of the head of the family by one year will reduce household food expenditure by Rp. 40,868.4. The coefficient on the number of family dependents is 42,256.66 with a significance of 0.019 < 0.05, which means that an increase in the number of family dependents by one person will increase spending on food in the family significantly by Rp. 42,256.66. The income variable coefficient is 28,444.56 with a significance of 0.000 < 0.05, meaning that an increase in family income of one hundred thousand rupiah will increase household food expenditure by Rp. 28,444.56.

The t-statistic value obtained is 2.308 where this value is more than the significance level of 1.96 so it can be concluded that social assistance has a significant influence on household spending, especially for food in the community. Based on the Average Treatment of Treated (ATT) value, people who received social assistance had an average household expenditure for food of Rp. 2,073,737.37, while those who did not receive social assistance had an average household expenditure of Rp. 1,952,252 so that there is a difference of Rp. 121,485.37 for the average expenditure of people who receive and do not receive cash social assistance, so it can be concluded that the provision of cash social assistance provides a significant stimulus to the expenditure of the recipient community, especially for food expenditure of Rp. 121,485.37. Cash social assistance can increase food consumption and reduce child malnutrition for recipients in Indonesia.\textsuperscript{27}

Cash social assistance provides a significant stimulus to household food expenditures. This is because the social assistance received is used mostly to meet their food consumption. Engel established the law which explained that an increase in income causes consumption expenditure for food to increase arithmetically and other consumptive expenditures, apart from clothing, rent and fuel, to increase geometrically.\textsuperscript{28} During the Java-Bali PPKM due to the COVID-19 pandemic, many people were laid off or laid off from their jobs, thus affecting their income. The Cash Social Assistance provided by Badung Regency is one of their sources of income so that they can consume more, especially in terms of food. In terms of descriptive analysis, it was found that the average household expenditure in Indonesia is mostly still used for food needs per month is Rp. 1,332,615 and the average non-food expenditure is Rp. 1,011,086, p. This proves that people in Indonesia allocate more of their money to food consumption compared to non-food items.\textsuperscript{29}

\textsuperscript{29} Wuryandari, R. D. (2015). Determinants of Household Expenditures on Food, Education and Health in Indonesia Using the 2011 Susenas Data. Jurnal Kependudukan Indonesia, 10 (Juni), 27–42. www.bps.go.id
In addition, this study will also analyze how the effect of providing cash social assistance on community household expenditures for food and non-food which is then used as two models. The variables that will be used as control variables are the age of the head of the family, the number of household members (number of dependents), the income of the head of the household, and the length of education of the head of the household.

The age coefficient is -1737.99 with a significance of 0.605 which means that it has no significant effect on household expenditure, this means that the increasing age of the head of the family will reduce their household food expenditure by Rp. 173,799. A person's productivity at work is strongly influenced by age. In general, a person who is at a productive age will be able to earn more income than someone who is of a non-productive age. This age structure will affect the economic activities carried out by the population concerned. Age affects consumption due to differences in preferences between individuals who are young and individuals who are old. Older people will use the income earned for their health costs more than other age groups so that relative age affects household food expenditure. In this study, the age variable has a negative but not significant effect on household food expenditures because on average, older respondents live only with their partners so that they consume less food than younger family heads and have more dependents.

The coefficient at the level of education is -40868.4 with a p-value of 0.003 <0.05, which means that an increase in the length of education of the head of the family by one year will reduce household food expenditure by Rp. 40,868.4. Human capital can be defined as the total sum of the knowledge, skills and intelligence of the people of a country. This is because the higher a person's education will tend to reduce the number of members in his family. Households whose head of household has a junior high school education and above have a smaller proportion of expenditures on food than households whose head of household has an elementary education and below.

The coefficient on the number of family dependents is 42,256.66 with a significance of 0.019, which means that an increase in the number of family dependents by one person will increase the expenditure for food in the family significantly by Rp. 42,256.66. More members in the household will increase their need for food. Supported by the statement by C. A. Sari & Munawar the effect of the number of household members on food consumption expenditure of poor households in East Java is a significant and positive effect. The number of family members determines the number of family needs. The

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number of household members has a positive effect on increasing household spending. The more family members means the more the number of family needs that must be met. And vice versa, the fewer family members means the fewer needs that must be met by the family. So that in a family with a large number of members, there will be many needs that must be met.

The income variable coefficient of 2.844456 with a significance of 0.000 means that an increase in family income of one hundred thousand rupiah will increase household food expenditure by Rp. 28,444.56. According to C. A. Sari and Munawar, the level of income affects the amount of consumption expenditure for food. The size of the income of poor households greatly affects the total expenditure and expenditure intended for food consumption because of low income, the main need that will be met first by poor households is food consumption. Households that have a high (rich) income, part of their income is used for consumption of non-food goods, and the rest is saved. This is of course very different from low-income households where the income they receive can only be used to consume food, even if there is leftover it can only be used to consume goods or services that are really needed so that there is very little opportunity to save.

Examined the analysis of the impact of the direct cash assistance program policy in the era of the Covid-19 pandemic (a review of the Islamic economic perspective (case study of Pasar III Natal Village, Natal District) stated that the provision of direct cash assistance could only fulfill community needs within 2 weeks and cannot help the community to meet the needs within 1 month as specified. After that this direct cash assistance cannot increase community income, and this assistance also cannot be used for business capital. It can be said that direct cash assistance was not able to maintain people's purchasing power in the era of the Covid-19 pandemic.

Policy is a series of principles that form the outline and basis of the plan in implementing a leadership job, and ways of acting, statements of ideals, objective principles or aims of guidelines for management in an effort to achieve certain suggestions. According to Islam in Amin implication of the notion of public policy is that government policy, at least in a positive sense, is based on coercive (autocratic) laws and regulations. Islam recommends a supply of basic needs. The government must be responsible for providing a

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source of life for all citizens of the country in order to create social justice. The earth and everything in it is a mandate from Allah to be used as well as possible for the welfare of all, therefore in the Qur'an the proposition that shows the task of the caliphate or government in general is to realize prosperity and prosperity together as the word of Allah (Q.S Al-An' am, 165).

The implementation of Direct Cash Assistance in Bendosewu Village has not been carried out based on the rules contained in the guidelines for the distribution of Direct Cash Assistance and indicators of the effectiveness of the Implementation of Direct Cash Assistance, such as right on target, right amount, right time, right administration and appropriately meet the needs. However, this does not mean that the distribution of Direct Cash Assistance in Bendosewu Village does not carry out the principles of sharia distribution based on the perspective of Sharia Economics which include the principles of freedom, the principle of justice, the principle of ownership in Islam, the principle of prohibition of accumulating wealth, the principle of brotherhood and the principle of social security.

CONCLUSION

Based on the results of the previous discussion and description, it can be concluded that the effectiveness of the cash social assistance program provided by Badung Regency in South Kuta District can be said to be very effective seen from the research results obtained a score of 4.20 based on the Effectiveness Reference Scale Interval according to Nutopo (2007). Social assistance increases household food expenditures for recipients of social assistance compared to non-beneficiaries in South Kuta District, Badung Regency. Based on the Average Treatment of Treated (ATT) value, the t-statistic obtained a value of 2.308 where this value is more than the significance level of 1.96 so it can be concluded that social assistance has a significant effect on household spending, especially for food in the community. People who receive social assistance have an average household expenditure on food of Rp. 2,073,737.37, while those who do not receive social assistance have an average household expenditure of Rp. 1,952,252 so that there is a difference of Rp. 121,485.37 for the average expenditure of people who receive and do not receive cash social assistance, so it can be concluded that the provision of cash social assistance provides a significant stimulus to the expenditure of the recipient community, especially for food expenditure of Rp. 121,485.37.

The effectiveness of this social assistance has been effective in increasing the fulfillment of the basic needs of most recipients. This social assistance was received by tens of thousands of people in Badung Regency, which is a very large amount that drains the Badung Regency APBD itself. To be more effective, this social assistance can only be given to recipients who

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really need it with a more stringent selection process. Social assistance is only given to people with ID cards in Badung Regency, so there are some people who don't have ID cards in Badung Regency who can't receive similar benefits even though they really need this assistance. The Badung Regency Government can review the categorization of social assistance recipients in order to reach all people who live in Badung Regency. Timeliness in receiving this assistance is considered effective. However, there were some people who claimed that their assistance was not received on time due to administrative problems. The Department of Social Affairs and village/kelurahan officials can provide assistance with administrative completeness so that the community does not find it difficult to complete it.

Author’s Contribution
Anak Agung Dinda Pramisita, Ida Ayu Nyoman Saskara: Contribute to formulating research ideas, collecting data, processing data, and interpreting data.
Anak Agung Istri Ngurah Marhaeni: Contributing to writing systematics, research methods.
Ni Putu Wiwin Setyari: Contributing to analyzing interpretation results, the language proofread.

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Declaration of Competing Interest
The author declares that there is no conflict of interest.

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