

**IMPLIKASI PENGATURAN KEBIJAKAN KEUANGAN NEGARA  
DALAM RANGKA PENANGANAN PANDEMI COVID-19 TERHADAP  
PERENCANAAN URUSAN PEMERINTAHAN KONKUREN DAN  
URUSAN KEISTIMEWAAN DI PROVINSI  
DAERAH ISTIMEWA YOGYAKARTA**

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**INTISARI**

Penulisan hukum ini secara objektif bertujuan untuk mengetahui pengaruh pengaturan salah satu kebijakan keuangan negara, yaitu kebijakan anggaran dana transfer ke daerah terhadap perencanaan kegiatan urusan konkuren dan urusan keistimewaan dalam rangka penanganan pandemi Covid-19 di Provinsi Daerah Istimewa Yogyakarta.

Metode penelitian penulisan hukum ini menggunakan kombinasi yuridis normatif dan empiris, di mana yuridis normatif yaitu dengan membaca literatur, menganalisis data sekunder serta bahan hukum primer dan yuridis empiris dengan penelitian lapangan berupa mewawancarai narasumber. Penelitian ini bersifat deskriptif-praktis dengan pendekatan penelitian berdasarkan pendekatan undang-undang, pendekatan analitis, dan pendekatan *socio-legal*.

Penulisan hukum ini memiliki dua kesimpulan. Pertama, dalam pengaturannya, hampir semua anggaran pendapatan dalam perubahan APBN yang mengalami penurunan dan berimplikasi adanya kecenderungan penurunan jumlah Transfer ke Daerah, kecuali bidang kesehatan yang meningkat. Sayangnya, dalam pengaturannya tidak memuat sanksi sehingga jika dilanggar akan sulit dikenakan sanksi. Kedua, dalam merencanakan kegiatan urusan konkuren ada yang dananya berkurang dan bahkan tidak dianggarkan, belanja langsung urusan konkuren kesehatan bertambah serta dilakukannya langkah-langkah untuk penanganan pandemi Covid-19 serta pemulihan ekonomi nasional maupun di daerah. Kemudian, untuk dana keistimewaan tidak mengalami pergeseran di pusat tapi di daerah mengalami pengurangan akibat penundaan dan pengurangan rencana kegiatan urusan keistimewaan serta dalam perencanaannya, penggunaannya ternyata bisa untuk memberdayakan masyarakat dalam rangka penanganan pandemi Covid-19.

**Kata kunci:** pengaturan keuangan negara, pandemi, COVID-19, urusan pemerintahan konkuren, urusan keistimewaan.

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**IMPLICATIONS OF REGULATING STATE FINANCIAL POLICY IN  
THE FRAMEWORK OF HANDLING COVID-19 PANDEMIC ON THE  
PLANNING OF CONCURRENT GOVERNMENT AFFAIRS  
AND SPECIAL AFFAIRS IN THE PROVINCE  
SPECIAL REGION OF YOGYAKARTA**

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***ABSTRACT***

This legal research objectively aims to determine the effect of regulating one of the state's financial policies, namely the budget policy for transfers to the regions on the planning of concurrent affairs and special affairs in the context of handling the Covid-19 pandemic in the Province Special Region of Yogyakarta.

This legal research method uses a combination of normative and empirical juridical, where normative juridical is by reading literature, analyzing secondary data and primary legal materials and empirical juridical with field research in the form of interviewing sources. This research is descriptive-practical with a research approach based on a legal approach, analytical approach, and socio-legal approach.

The legal research has two conclusions. First, in its regulation, almost all of the revenue budgets in the APBN amendment have decreased and this implies a tendency to decrease the number of transfers to the regions, except for the health sector which has increased. Unfortunately, the regulation does not contain sanctions so that if it is violated, it will be difficult to be punished. Second, in planning concurrent business activities, funds are reduced and even not budgeted, direct expenditures for concurrent health affairs are increased and steps are taken to deal with the Covid-19 pandemic and national and regional economic recovery. Then, the special funds did not experience a shift at the center but in the regions experienced a reduction due to delays and reduced plans for special affairs activities and in planning, their use turned out to be able to empower the community in the context of handling the Covid-19 pandemic.

**Keywords:** state financial arrangements, pandemic, COVID-19, concurrent government affairs, special affairs.

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