

## REGIONAL BUDGET POLICY RELATED TO HANDLING OF COVID-19 IN KUPANG CITY

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### Abstract:

This study aims to have a deep, thorough, and detailed understanding of budget policies and provide a broad explanation of how to handle the budget during the COVID-19 pandemic in Kupang City. The data was collected through direct interviews with the local government which included the Head of the Regional Finance Agency, the Head of the Health Service, the Head of the Social Service, and the Head of the Budget Agency of the Kupang City Regional People's Representative Council (DPRD). All data obtained were analyzed through data reduction or summary, selecting and focusing on important information, and then discarding unimportant information; data is displayed in short descriptions, charts, relationships. The results show that the Kupang City Government first issued the Kupang Mayor Regulation No. 11 relating to the third amendment to the Kupang Mayor Regulation No. 45 of 2019 concerning the Elaboration of the Regional Revenue and Expenditure Budget with a total relocation budget of Rp. 21,950,052,750. This total budget is focused on personnel expenditure, goods and services, as well as capital expenditure for handling COVID-19. The government then issued the Kupang Mayor Regulation Number 13 of 2020 concerning the Fifth Amendment to the Kupang Mayor's Regulation Number 45 of 2019 concerning the Elaboration of the City Regional Revenue and Expenditure Budget with a Total Budget of Rp. 22,197,960,000. This total budget is intended for social safety nets with 22,054 recipients in the form of basic necessities worth Rp. 300,000.

**Keywords:** Budget, COVID-19, Policy, Politics

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## INTRODUCTION

This paper will explain the Kupang City government policies for handling the coronavirus disease 2019 (COVID-19). Political budget policies are carried out through the adjustments of the Regional Regulation Number 9 of 2020, which is concerned with the Kupang City Regional Budget and was stipulated on December 12, 2020. This budget adjustment aimed to overcome the negative impact of COVID-19 to economic growth and public health. According to Kompas.com, COVID-19 cases are increasing from two cases in March to 174,796 cases in August 31, 2020. The adjustment of the regional expenditure budget (APBD) of the Kupang City is based on the central government's fiscal policy, which is established on Law No. 2 of 2020 concerning the establishment of Home State Government Regulations in lieu of Law No. 1 of 2020 concerning State Financial Policy and Stability of Financial Systems for the Handling of the COVID-19 Pandemic and/or Facing Threats that Endanger the National Economy and/or Financial System Stability, which was determined on May 16, 2020.

The legal basis of Kupang City's APBD adjustment is the Domestic Regulation No. 20 of 2020 concerning the COVID-19 handling in the regional government, which explains the following: 1) the local government needs to take steps to anticipate and handle the impact of corona virus transmission, 2) the local government needs to prioritize the APBD to anticipate and handle the impact of the corona virus, 3) regional heads need to form the COVID-19 task force to handle the corona virus transmission, and 4) the regional government needs to take steps to

anticipate and handle the impact of corona virus transmission and should make off-budget expenditures for APBD adjustment. It is further strengthened by the Minister of Finance Regulation No. 19/PMK.7/2020, which stated the following: the regional government is obliged to budget the mandatory expenditure of health, which amount has been determined in the APBD and or amendments. Thus, the Kupang City government needs to implement this political budget policy to resolve the COVID-19 pandemic.

Researches on political budget policies have been carried out in the Republic of South Korea, Australia, and Austria. According to Bong Hwan Kim et al. 's research (Graduate School of Public Administration and the Korea Institute of Public Affairs, Seoul National University in Seoul, Republic of South Korea) titled "Budgetary responses to COVID-19: the case of South Korea," which is in response to the health crisis caused by COVID-19, the Korean government has used the budget reserve funds and additional budgets, which totals to more than 50 trillion KRW, to adjust the emergency economic policy. The use of additional budget is regulated by the National Finance Law Article 89, which stated that the government can adjust the supplementary budget draft if the following events occurred: war or large-scale disaster; significant changes in condition in both home or abroad, such as an economic recession, mass unemployment, and alteration in inter-Korean relations; and incidence of increased expenditures, which the states have to pay according to the articles of association.

Other researches included that of Jane Andrew and Max Baker of the University of Sydney Business School in Sydney, Australia; James Guthrie of Macquarie Business School, Macquarie University, North Ryde, Australia; and Ann Martin-Sardesai of School of Business and Law, CQUniversity, Sydney, Australia. Their research is entitled "Australia's COVID-19 public budgeting response: the straitjacket of neoliberalism." According to the research, there are two phases of the budget mobilized by the Australian government in Coronavirus Economic Response Omnibus Bill 2020. In short, the federal government first stimulates the economy with market-based neoliberal policy solutions, in which businesses are directly stimulated. However, in the second phase, individuals and occupations are targeted more directly. In particular part of the second step, the unemployment benefits and businesses affected by the public health are provided by the public funded salaries for employees. Unemployment is one of the problems in Australia, and it has worsened during the COVID-19 pandemic due to a large number of workers being laid off (Indayani & Hartono, 2020: 207).

The research conducted by Johann Seiwald (WU Vienna University of Economics and Business, Vienna, Austria, and Parliamentary Budget Office, Austrian (Federal) Parliament, Vienna, Austria) and Tobias Polzer (University of Sussex Business School, University of Sussex, Brighton, UK) entitled "Reflections on the Austrian COVID-19 budgetary emergency measures and their potential to reconfigure the public financial management system" showed that Austria was in a favorable economic situation with a real gross domestic product (GDP) growth rate of 1.6% in 2019 (Ministry of Finance Austria, 2020) before the crisis. The general government expenditure was 48.2% of GDP, the primary budget surplus was 2.2%, and the gross debt was 70.4% of GDP in 2019. As of April 2020, the government estimated a primary deficit of 6.5% and an increase in gross debt to 81.4% (Austrian Ministry of Finance, 2020; EUIFIs, 2020). Unemployment has increased from 7.4% in 2019 to 10.2% in 2020 (IAS, 2020). At the same time, to mitigate the negative economic consequences of the pandemic, the government announced a stimulus package of 38 billion euros (about 10% of GDP), including the government guarantees and deferred tax payments. In mid-June, the government announced another stimulus package in conjunction with the further implemented policy in the coming years and increased total support to 50 billion euros.

Research conducted by Dewi Rohkmad et al. (2020) showed that the total budget for COVID-19 in the province was worth IDR 2,102,600,000,000; it was divided into curative measures, with IDR 727,654,880,535; promotive and preventive measures, with IDR 97,134,092,873; social safety net, with IDR 877,301,513,766; and recovery, with IDR

400,500,512,826. In addition, research conducted by Leo Agustina (2020) showed that the Indonesian government has a slow response due to the irresponsibility of the bureaucratic structure and an inadequate disposition with health problems.

The budget policy and human resource capacity variables influence the formulation process of Aceh Development Budget (APBA). Budget politics and human resource capacity partially have a positive effect on the APBA preparation process. If budget politics goes well and human resource capacity increases, the APBA preparation process can run more effectively and efficiently, therefore increasing government's accountability. Therefore, the Aceh government can consider these two variables in the APBA preparation process (Darfina et al. 2015).

Research conducted by Bedanand Upadhaya et al. (2020), with the title "COVID-19 policy responses: reflections on governmental financial resilience in South Asia," showed that, at the regional level, the leaders of the South Asian Association for Regional Cooperation countries have committed to cooperate to prevent the spread of COVID-19. They have agreed to establish the COVID-19 emergency fund (CEF) by voluntary contributions from all SA countries to strengthen their financial resilience. India has pledged USD 10 million as an initial contribution to the CEF. This CEF is crucial as all SA countries have similar short-term spending priorities by focusing on cash transfers to vulnerable and low-income households, providing health facilities (e.g., testing machines, PPE, ICU beds, and ventilators), soft loans, and basic food for low-income families. On July 14, 2020, the CEF has accumulated funds of USD 21.8 million. However, political differences among the countries limit the expansion of these collective and regional approaches to respond to the pandemic.

In East Java, the provincial government have decided to allocate as much as IDR 2,102,600,000,000 for COVID-19 budget, which was divided into the following: COVID-19 prevention, with IDR 727,654,880,535; promotive and preventive measures, with IDR 97,134,092,873; social safety net, with IDR 877,301,513,766; and recovery, with IDR 400,50,512,826. The total fund for COVID-19 for each capita in the province was IDR 1,997,139, which was divided for curative measures, with IDR 691,158; promotive and preventive measures, with IDR 92,262; social safety net, with IDR 833,299; and recovery, with IDR 380,421. The three districts in East Java with the highest budgeting are Jember District, Surabaya City, and Gresik District. The districts with the highest per-capita funds are Batu City, Jember District, and Trenggalek District (Rohkmah dkk, 2020).

The most important aspect in budget distribution for handling COVID-19 above is the budget management. All sectors, especially the economy, have felt the change of economic flow both internally and externally. Budget management is needed to distribute funds according to the target and amount to be right on target and objective. In addition, budget management is also needed to anticipate inappropriate and violate existing laws and processes. The other crucial factor includes the quick allocation of large funds that are susceptible to the practices of corruption or misappropriation (Zakariya, 2020: 113).

## **METHODS**

This research was conducted from June to September 2020. The research method used in this study is qualitative descriptive approach. Data were collected from documents obtained from the Kupang City budget policies, which include the Kupang Mayor Regulation, Kupang City Regional Budget 2020, online news, and local newspapers. This research focused on the budget progress from June to September 2020 in Kupang City. This budget was allocated for handling the COVID-19 outbreak and for regional economic recovery. The collected data were then analyzed through reducing or summarizing the data, selecting crucial information, focusing on important information, looking for themes and patterns, and then removing unimportant information in the APBD document. Second, data display was conducted through brief descriptions, charts, relationships between categories, flowcharts, and others (Nasution, 2003: 129). Miles and Huberman (Sugiyono, 2007: 95) stated that the display of data can also be in the form of graphs,

matrices, networks, and charts in addition to narrative text. Data on the amount of the budget set for handling COVID-19 in the health sector and community economic recovery were presented. Then, conclusions were drawn and data were verified through analysis techniques in qualitative research such as the interactive model proposed by Miles and Huberman (Burhan Bungin, 2003.69).

## **RESULT AND DISCUSSION**

The Indonesian government issued Law No. 2 concerning Home State Government Regulations in lieu of Law No. 1 of 2020 concerning State Financial Policy and Stability of Financial Systems for the Handling of the COVID-19 Pandemic and/or Facing Threats that Endanger the National Economy and/or Financial System Stability. This policy aims to save the national economy and financial system stability through various relaxation policies related to the government budget (APBD) implementation. This implementation is accomplished by increasing spending on health, social safety networks, economic recovery, and financial strengthening authority of various institutions. According to the Minister of Finance, the funds for handling of COVID-19 and national economic recovery (PEN) will increase to IDR 905.1 trillion. This amount significantly increased from the initial budget of IDR 405.1 trillion, to IDR 677 trillion, to IDR 695.2 trillion. The government allocated IDR 87.5 trillion for the health sector; IDR 203.9 trillion for social protection; IDR 120.61 trillion for business incentives; IDR 123.46 trillion for micro-, small, and medium enterprises (MSME); IDR 53.57 trillion for corporate financing; and IDR 106.11 trillion for sectorial ministries/institutions and regional government.

There are two policies in handling COVID-19: first, the Kupang Mayor Regulation Number 11 of 2020 concerning the third amendment to the Kupang Mayor Regulation Number 45 of 2019 concerning the elaboration of the Kupang City Revenue and Expenditure Budget, which regulated the budget relocation in the health sector, and, second, Kupang Mayor Regulation Number 13 of 2020 concerning the fifth amendment to the Kupang Mayor Regulation Number 45 of 2019 concerning the elaboration of the regional budget and expenditure revenue, which regulates the handling of the social net safety. The total budget prepared was IDR 44,148,012,750, with the following details: the budget for handling COVID-19 was IDR 21,950,052,750 and that for handling a social safety network was IDR 22,197,960,000.

The Kupang City government has determined the first two budget sources for the General Allocation Fund, which consists of the Regional Finance Agency, with IDR 17,023,938,400; Health Service, with IDR 2,000,000,000; and the SK Lerik Regional Hospital, with IDR. 1,018,200,000. The second source comes from the Special Allocation Fund, which consists of RSUD SK Lerik, with IDR 460,609,600, and health operational assistance, with IDR 1,447,304,750. The entire budget is distributed to direct employee expenditure, with IDR 79,500,000; goods and services expenditure, with IDR 9,973,704,750; and capital expenditure, with IDR 11,896,948,000. The Home State Government Regulation No. 13 on Regional Financial Management explains direct expenditure as budgeted expenditure related to the implementation of programs and activities. The personnel expenditure above is used as wages for medical personnel in the field in carrying out the COVID-19 handling program. Goods and services expenditures are used to prepare various health needs needed in handling COVID-19. Capital expenditures are used for purchasing and building tangible fixed assets such as COVID-19 emergency isolation rooms and setting up four second-line hospitals in Kupang City.

The Kupang City government has shifted the budget of social safety net from the Regional Finance Agency to as much as IDR 9,937,710,000; public works and spatial planning office, with IDR 4,700,000,000; public housing and residential area services, with IDR 2,500,000,000; the regional secretariat, with IDR 3,000,000,000; and the regional assembly secretariat, with IDR 2,060,250,000. The Kupang City government issued the Kupang Mayor Regulation Number 118B/KEP/HK2020 for implementing social safety network about the recipient determination of

social safety network assistance for handling the COVID-19 disease impact on phase 1 of 2020. This policy helped reduce the cost of living to meet the basic food needs of people who are less able and are affected by COVID-19 and are not accommodated in the national social assistance and provincial cash programs in Kupang City in 2020. There were a total of 13,993 recipients with a budget realization of IDR 600,000. There is a difference in the budget amount between the central and city government. The city government distributed COVID-19 assistance worth IDR 300,000 to 22,054 people across 51 households in Kupang City in the form of basic necessities for three consecutive months (June, July, and August 2020). Social safety network assistance helps in the improvement of living of vulnerable families and individuals and/or those affected by the COVID-19 outbreak.

The total budget determined by the Kupang City government is from political budget policy outcome, which is based on national political policies and is followed by the local government in the Regional Government Budget Team based on the needs and estimates submitted by the Health Service and Social Service. The availability of these budget sources was obtained from an unimportant relocation and refocusing of work programs and unexpected postal funds as regulated in the Kupang Mayor Regulation Number 112B/KEP/HK/2020 regarding operational activities for emergency handling of nonnatural disasters due to COVID-19.

The changes in the handling COVID-19 budget until September 2020 were likely to change depending on the situation and conditions of this infectious epidemic to finish or after the government gets a vaccine. According to Mardiasmo (2004: 121), the APBD is urgent due to the unlimited and increasing need and desire of the society; however, the available resources are limited. Budget is needed due to the scarcity of resources and choices. In line with the opinion above, the researcher in this study considered that the political policy of the COVID-19 budget will change until the government provides a solution for this outbreak, especially the city government of Kupang, East Nusa Tenggara Province.

### **Political Budget Policy Rationalization of Kupang City Government**

The political budget policy was carried out to overcome the impact of the spread of COVID-19. According to Salam (2012), budget politics is the determination of various policies regarding the budget process, which covers various questions about how the government finances its activities, how public money is managed and distributed, who will benefit and suffer, and what opportunities are available for both negative deviations and to improve services. public. Furthermore, Wildavsky and Caiden (2004: 58) stated that budget politics are related to who plays a role and the state's ability to guarantee the society. The budgetary policy for handling COVID-19 does not involve the legislature; it only involves the executive, including the Mayor of Kupang, Regional Finance Agency, Health Service, and Social Service, which are in direct contact with the outbreak. The policy described is the Kupang Mayor Regulation Number 11 of 2020 concerning the third amendment to the Kupang Mayor Regulation Number 45 of 2019, which concerns the elaboration of the Kupang City Revenue and Expenditure Budget, and the Kupang Mayor Regulation Number 13 of 2020 concerning the fifth amendment to the Kupang Mayor Regulation Number 45 of 2019, which concerns the elaboration regional budget and expenditure revenue.

The policy above was done through the revision of Regional Regulation Number 09 of 2020 concerning the Kupang City Regional Revenue and Expenditure Budget on December 12, 2020. The budget in this policy aims to provide information about financial plans and several things wanted that has not included in the budget on handling COVID-19 (Forrester & Mullins, 1992). The APBD component was planned a year before the implementation by the regional work unit (SKPD). Since the government budget is limited to one fiscal year, anticipating the uncertainty during the current year through fiscal adjustments is necessary. The budget amendment policy aims for adjusting the current budget against recent changes caused by changes in regulations and policies of the central government.

The central policy referred to Law No. 2 of 2020 Article 3 about implementing policies in the regional financial sector as referred to in Article 1 paragraph 4: *regional governments are given the authority to prioritize the use of budget allocations for refocusing into certain activities and using of the regional expenditure budget. Provisions regarding prioritizing the budget allocations for refocusing in certain activities and using the regional income budgets are regulated in a ministerial regulation. State Government Regulation No. 20/2020 explained that local governments need to take steps to anticipate and handle the impact of the outbreak. Second, regional governments need to prioritize anticipating and handling the outbreak. Third, regional heads are forced to handle the COVID-19 spread. Fourth, the impact of corona virus transmission should be anticipated and handled. Local governments can make the off-budget expenditures and then draft the revised APBD.*

The budget change for handling COVID-19 was also strengthened by the Minister of Finance Regulation No. 19/PMK.7/2020 Article 3, which stated that regional governments are required to budget the compulsory health expenditures as determined in the APBD and/or amendments. The mandatory health spending is directed in the prevention of COVID-19. These are the laws and regulations that underlie the Kupang Mayor to issue the regulation about health handling and safety net.

According to Forrester and Mullins (1992), budget politics policy through the changes is needed to make budgets more responsive to the participants' need and to adapt to environmental changes. Meanwhile, Wildavsky (in Forrester & Mullins, 1992) stated that "Rebudgeting is what governments do to revise and update the adopted budget during the course of fiscal year." The requirements for the amendment of the Budget in State Government Regulation No. 13 of 2006 concerning Guidelines for Regional Financial Management as recently amended by State Government Regulation No. 21 of 2014 explained that the APBD may change due to the following: a) inappropriate development with the general policy of APBD; b) circumstances causing the movement in organizational units, activities, and types of expenditures; c) circumstances causing the previous year's balance budget to be used for financing the current budget; d) emergencies; and e) extraordinary cases.

The budget amendment policy is also regulated in Government Regulation (PP) No. 12 of 2019 concerning Regional Financial Management Article 69, which stated the following: *if any unpredictable emergency beforehand, such as natural disasters, nonnatural disasters, social disasters, and extraordinary disasters, search and rescue operations, infrastructure damage that can disrupt public services. In addition, APBD adjustment can also be carried out due to urgent needs such basic services to the public, which figures are not yet available in the current budget year, mandatory or contracted regional expenditures, regional expenditures that are beyond the government's control and cannot be predicted in advance, the mandate of statutory regulations, other urgent regional expenditures which will cause greater losses for the government and society.*

On the other hand, the Home State Government Regulation No. 13 of 2006 concerning Guidelines for Regional Financial Management showed that the executive officers are more dominant and have greater authority and responsibility in preparing the APBD. The executive has greater power because it has an understanding of bureaucracy and administration and all the rules and regulations that underlie it. The direct relationship with the long period community cooperation resulting better control of executive information than the legislature (Florensia, 2009). The Kupang City government understands the conditions that occur in the community. The process of utilization according to Knap defined the success of the budget by the quantity, quality and cost incurred by a product or service by the government and aiming expected impact of government activity.

According to the results above, the success of handling COVID-19 through budget politics can be seen from the amount of budget allocated. The total budget for handling COVID-19 in the health sector was IDR 17,023,938,400 and social safety network was IDR 9,937,710,000. Mardiasmo (2005: 62-63) mentioned the importance of public budgets to improve the quality life of the

community, overcome resource constraints, and convince the public to trust the government. Rubin (2000) said that budgets reflect choices and priorities in public organization. Based on data from the Kupang City government in September 2020, the number of COVID-19 cases in Kupang City is the highest among the entire East Nusa Tenggara region, with 48 people with positive cases, 38 recovered, 2 deaths, and 8 people still in recovery and treatment. Based on the data, the political budget policies of Kupang City have not been able to solve the spread of the virus. Meanwhile, social safety networks have had an impact on the sustainability of the community's economy.

### **Political Budget Policy Against Humanitarian Disasters**

The health crisis in 2020 made various countries established emergency strategic plans to maintain the economy of the country. Budget reallocation for health disasters is often conducted to stabilize the ongoing economy. Emergency response regulations issued by the central and local governments, which includes social distancing, are not easy to do and pose more severe challenges due to change of the community behavior and lifestyle (Muhyiddin, 2020: 241).

In 2020, the Indonesian government has allocated a budget amounting to IDR 405.1 trillion to deal with the COVID-19 pandemic. The budget is disseminated and allocated to several sectors, including the health sector, tax incentives, people's business credit stimulus, MSME financing, and community business sector (Harirah & Rizaldi, 2020: 44). The provision and distribution of health facilities is included to prevent the COVID-19 transmission. Indonesia has a role in allocating budget and resources for individual and group needs. During a pandemic, economic depression may occur (2.5% to 0%) (Nugraha, 2020: 26). Measurable and objective budget strategy and management are needed. Research conducted by Nugraha (2020) showed that the Ponorogo Regency government emphasized and focused on the economic needs of the community and restored the growth on a regional scale.

On the other hand, budget mapping is not only focused on preventing the COVID-19 pandemic but also on spending budgets for employees and operational and nonoperational goods (Suyitno, 2020: 68). However, budget alignment and adjustment need to create the principle of justice, especially during a pandemic. Research conducted by Suyitno (2020) identified the austerity and efficient use of the budget at the Ministry of Religion Office of Mojokerto Regency. The implementation of budget management systems and principles is based on work-from-home activity.

The problems and challenges faced in mapping and disseminating the budget in 2020 were transparency and efficiency of the objective use of the budget, such as common good, and the sustainability of the national economy. Meanwhile, the communication was weak and not optimal due to the very minimal budget absorption for handling COVID-19 (Agustino, 2020: 263). Law No. 30 of 2014 is the basis for issuing and determining discretion in the use of the current pandemic management budget. In another case, the community needs to be actively involved in supervising and being involved in preparing and implementing the budget use for the common good (Firdaus & Erliyana, 2020: 26).

### **CONCLUSION**

The results show that the Kupang City government has taken two political budget policies in handling COVID-19. First, the Kupang Mayor Regulation Number 11 concerning the third amendment to the Kupang Mayor Regulation Number 45 of 2019 about the elaboration of the Kupang City Regional Income and Expenditure Budget, which regulates the health budget handling of COVID-19, was issued. Second, the Kupang Mayor Regulation Number 13 of 2020 concerning the fifth amendment to the Kupang Mayor Regulation Number 45 of 2019 about the

elaboration of the Kupang City Regional Revenue and Expenditure Budget, which regulates the budget for economic recovery through the social safety net, was also issued. As a policy outcome, the government allocated a budget of IDR 44,148,012,750. This fund was originated from the relocation of the public works and spatial planning office, public housing and residential areas, regional financial agencies, regional secretariat, regional assembly secretariat, Health Service, and special allocation funds for SK Lerik Hospital and Health Operational Assistance. The amount above was allocated to the following: health sector, with about IDR 21,950,052,750, which is given to personnel expenses, goods and services expenditures, and capital expenditures, and economic recovery through social safety networks, with IDR 22,197,960,000, which is given to 22,054 people in the form of nine basic foods worth IDR 300,000 each household. This political budget policy has a positive impact on the economic sustainability of the community; however, it was not able to overcome the COVID-19 outbreak, in which there are now 48 positive cases, 38 recovered, and 2 deaths. This research indicated that the implementation indicator is the equal distribution and efficiency of the budget in preventing COVID-19 and maintaining the transparent and good coordination community of the national and community economy, as well as budget financial management so that the allocated budget can be right on target.

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