

# Budgeting Reform in the Covid-19 Pandemic Era and the Response of Local Government in Indonesia: A Case Study in Southeast Sulawesi Province

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## Abstract

This article describes budgetary reform policies in the Covid-19 pandemic era and the local government's response. This article aims to answer how the regional budgeting mechanism is in the pandemic era, as well as the response of regional apparatus organizations to budgeting reform. The data sources in the article use the literature study method and documents sourced from the Southeast Sulawesi Provincial government and media coverage. This article finds that the Indonesian government in response to the COVID-19 pandemic issued a policy of budget refocusing. This policy applies to all ministries/agencies, including local governments, the responses of local governments are divided into two groups, specifically, there are those who do budget refocusing, but there are likewise local governments that do not refocus their budgets. The Southeast Sulawesi Provincial Government took the attitude of refocusing the budget by issuing Governor Regulation Number 10 of 2020, this shows that the regional government is responding to the direction of the central government. Nevertheless, this budget refocusing policy does not appear to have the full support of the Regional Work Units (SKPD) or the bureaucracy, which is subordinate to the governor. This can be seen from the existence of several SKPDs that maintain their budgets thus as not to experience a significant reduction. This finding shows that although budgeting reform during the pandemic period was implemented quickly, the substance, nominal and budget scope of each regional apparatus organization did not encounter much change.

## Keywords:

Budgeting; Covid 19; Local Government Organization; Indonesia

## INTRODUCTION

The spread of Covid 19 that has hit the world since the end of December 2019 has forced various countries in the world to change the direction of their budgeting policies. The UK for example in response to the spread of Covid 19 changed their

public sector finances to include emergency sports (Heald dan Hodges 2020). It is also different from Norway, Sweden and Finland which chose to increase the allocation of the public sector budget in response to the Covid-19 pandemic (Argento, Kaarbøe, dan Vakkuri 2020). Meanwhile, Slovakia, which has been practicing participatory budgeting at the local government level since 2011, chose to suspend the implementation of participatory

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budgeting in response to the COVID-19 pandemic (Bardovič dan Gašparík 2021).

Estonia's response to the COVID-19 pandemic has prompted the government to authorise additional spending, cut taxes and take out a lot of debt (Raudla dan Douglas 2020). Furthermore, Australia is dealing with COVID-19 took a policy of providing tax breaks and temporary payment schemes to citizens unemployed due to the pandemic (Andrew dkk. 2020). Whilst Bosnia and Herzegovina anticipated a financial deficit during the pandemic chose to do three things. First, borrowing through the assistance of the International Monetary Fund (IMF). Second, do internal loans. Third, using the budget surplus revenue from the previous year (Poljašević, Grbavac, dan Mikerević 2020). In India, the Covid 19 pandemic prompted the government to change its public budgeting approach from a conventional approach to Zero-Based Budgeting (Vadapalli 2021).

Indonesia did almost the same thing in responding to the pandemic, where the government took strategic steps by making changes to the budget that had been set in the previous year. The Ministry of Finance of the Republic of Indonesia issued three important instructions in dealing with Covid 19, they are budget refocusing, budget reallocation and budget efficiency. These policies apply to all ministries/agencies, including local governments. Southeast Sulawesi Province is one of the regions that implement a policy of refocusing the

Regional Revenue and Expenditure Budget, as stated in Governor Regulation Number 10 of 2020. Discerning the policies taken by the Southeast Sulawesi provincial government, it is important to perceive and learn the budgeting steps taken by the regional government in handling Covid 19. Based on that, this paper tries to describe two things: First, how the mechanism of budgeting and budget refocusing in the era of the Covid 19 pandemic is. Second, how the response of regional apparatus organizations to budgeting reform is.

#### *Government Budgeting Concept*

Budget is a resource that must be owned in operationalizing a plan or activity. Without a budget, it is difficult to realize what the ideals or goals of the organization are. In the practice of state or government administration, the budget is an item that must be available in the execution of a policy. The budget is a policy instrument owned by the government, specifically local governments to describe a comprehensive statement of regional priorities. The budget is an activity regarding what is expected, planned or estimated to occur in a certain period in the future (Brownell dan McInnes 1986). The budget is the government's main tool to implement all its obligations, affiances, and policies into concrete and integrated plans in terms of what actions will be taken, what results will be achieved, at what costs and who will pay these costs (Dobell dan Ulrich 2002).

In the budgeting process, there are at least two approaches, they are the traditional (classical) model and the new public management (NPM) model. The traditional model has several characteristics, namely incrementalism, line-item budget structure, tends to be centralized, specific, annual, and gross budget concept (Haryanto 2008). The weakness of this traditional model is that it is not able to disclose the amount of budget spent on each activity hence the compliance of budget users will determine the success of the activity. Furthermore, the NPM approach is an approach that seeks to overcome the weaknesses of the traditional approach.

The NPM approach emphasizes the concept of value for money and monitoring of output performance. The advantage of this NPM model is that it emphasizes the public interest. The NPM approach is divided into several types, namely, planning programming and budgeting system (PPBS), Zero-Based Budgeting (ZBB) and performance budgeting (Haryanto 2008).

The budgeting stage is one of the most essential things. The budgeting process has a political dimension in it, this can be seen or observed from the interaction of actors both executive and legislative in the process of formulating budget policies (Wildavsky dan Caiden 1988). This implies that every budgeting process is not completely neutral, there are political forces, interests, interactions and even intersections in every public policy that is produced. In local

government organizations, budgeting is a complicated stage with a long-time span and encompasses a prominent level of political nuance. Thus, the formulation process involved various actors, ranging from planning and preparation within the bureaucracy to its endorsement in the Regional People's Representative Assembly (DPRD).

The tug of war of interest in the preparation of the budget takes place throughout the preparation process, both since the draft is in the executive environment and when the draft is discussed and ratified in the legislature. Therefore, despite the fact that the involvement of other actors always occurs, politically the key actors in the budgeting process are public officials elected in elections and the bureaucracy (Rubin 2019). Here they will try to fight for their respective political interests, in spite of the fact that they are disposed of technocratic language.

## **RESULTS AND DISCUSSION.**

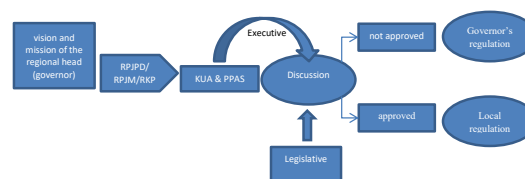
### *Local Government Budgeting Mechanisms in Indonesia*

Provincial budgeting in Indonesia refers to Law Number 23 of 2014 concerning regional government starting from articles 309 to 314. The determination of regional revenue and expenditure budgets is implemented through budget discussion meetings involving the executive and legislature. The executive has the role of proposing the budget, while the legislature has the role of approving or disapproving the

budget proposals submitted by the executive. The provincial government's budgeting stage begins with the executive proposing a budget by referring to the governor's vision and mission, the Regional Long-Term Development Plan (RPJPD), the Medium-Term Development Plan (RPJM), and the Regional Development Work Plan (RKPD). Furthermore, the executive conducts the preparation of general budget policies (KUA) and the priority of the provisional budget ceiling (PPAS) referring to the RKPD.

The KUA and PPAS that have been prepared by the executive are submitted to the legislative to be discussed in a meeting between the executive and the legislative. The regional budget discussion between the executive and the legislative was conceived with two outcomes. First, regional regulations can be achieved, if the executive budget proposal gets approval from the legislative. Nevertheless, if the budget proposed by the executive is not approved by the legislative, it will produce a second outcome. Second, the governor's regulation is a regulation issued by the governor, due to the absence of DPRD approval. In summary, the local government budgeting mechanism is shown in the following visualization:

**Figure 1. Mechanism of Preparation of Regional Revenue and Expenditure Budget**



In the arrangement of regional revenue and expenditure budgets, Law/23/2014 inclines a reference for regional governments in each fiscal year. What is different in each fiscal year is the content of technical regulations that undergo changes and adjustments. This technical regulation outlines the classification of regional revenue and expenditure budgets.

In the 2020 fiscal year, the technical rules for regional budgeting refer to Government Regulation no. 12 of 2019 concerning Regional Financial Management. One of the matters of the government regulations on the structure of the APBD includes: 1) Regional revenues are sourced from regional original revenues, central government transfer revenues (General Allocation Funds, Special Allocation Funds, Revenue Sharing Funds) and other legitimate regional revenues; 2) Regional expenditure includes operating expenditure, capital expenditure, contingency expenditure and transfer expenditure; 3) Regional financing includes financing receipts and financing expenditures.

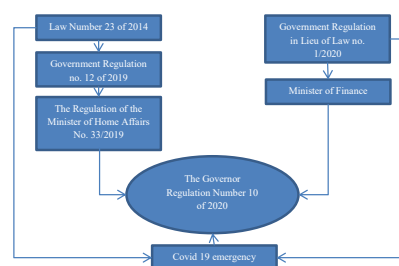
The derivative rules for the preparation of the APBD also refer to the Regulation of the Minister of Home

Affairs No. 33/2019 concerning Guidelines for Preparation of Regional Revenue and Expenditure Budgets for the Fiscal Year 2020. Through this regulation, it is stated that in the preparation of APBD, regional governments must be guided by: a) synchronization of regional government and government policies; b) principles of APBD preparation; c) policies for the preparation of APBD; d) technical preparation of APBD; e) other exceptional matters.

In the encounter of the Covid 19 outbreak, the Governor of Southeast Sulawesi made changes to the APBD of the Southeast Sulawesi Provincial Government as stated in Governor Regulation Number 10 of 2020. The governor's step according to the rules of law is conceivable, as stated in article 316 paragraph 1, points a to e, UU/23/2014. That changes to the APBD can be enacted, if faced with the following situations: a) developments are not in accordance with the assumptions of KUA; b) circumstances that cause budget shifts; c) circumstances that cause the remaining excess of the previous budget calculation to be used for financing in the current budget year; d) an emergency, and e) exceptional circumstances.

Covid 19 is an emergency, which forces the government to adjust. This became the basis for making changes to the Southeast Sulawesi Province budget. Furthermore, in Article 316 paragraph 2, it is stated that changes to the APBD can be made more than once if exceptional circumstances occur.

**Figure 2. Legal Ambient and Flow of Changes in Regional Revenue and Expenditure Budgets**



In addition to Law/23/2014, the legal basis for local governments to make changes to the APBD during the Covid-19 pandemic, specifically Government Regulation in Lieu of Law Number 1 of 2020, concerning State Financial Policy and Financial System Stability for Handling the COVID-19 Pandemic or in the Context Facing Threats That Endanger the National Economy and/or Financial System Stability. In the article 3, Government Regulation in Lieu of Law no. 1/2020 states that local governments are given the authority to prioritize the use of budget allocations for endeavours (refocusing). Another rule that strengthens the need for budget changes is the Minister of Finance's instruction to regional governments to refocus, reallocate and budget efficiency in handling Covid 19.

#### *Refocusing on Regional Apparatus Work Unit Budgets*

In general, the Southeast Sulawesi regional income and expenditure budget in 2020 experienced a deficit of Rp1,324,273,768,956 or equivalent to 23%. This budget deficit is caused by the

posture of the expenditure budget exceeding the revenue budget. The income budget posture of Southeast Sulawesi Province is Rp4,432,855,469,479, this amount comes from balancing funds, PAD, and other legitimate sources of income. The Balancing Fund is the largest source of income, contributing 69.38% (Rp3,075,721,473,000). This indicates the dependence of Southeast Sulawesi Province on the central government's balancing fund. The rest of the PAD only contributed 27.61% (Rp1,224,218,532,479) to regional income. Other contributions

earned from other sources of legitimate income only amounted to 2.98% (Rp132,915,464,000). Whereas the budget for Southeast Sulawesi Province is Rp. 5,757,129,238,435. The budget is allocated to 41 Regional Apparatus Work Units (SKPD).

Budget refocusing is implemented by combing back the budget and types of activities contained in 41 SKPD in Southeast Sulawesi Province. The results of this sweeping caused a shift in the budget, as shown in the following table:

**Table 1 Shift in Expenditures Post Refocusing Policy in Southeast Sulawesi Province**

	Before Shifting	After Shifting	Deviation	Explanation
Shopping	5.757.129.238.435	5.757.129.238.435	0	
Indirect Shopping	2.499.098.292.673	2.682.580.317.673	+183.482.025.000	Increase
Employee Shopping	1.377.834.132.795	1.377.834.132.795	0	Does not change
Flower Shopping	26.950.000.000	26.950.000.000	0	Does not change
Shopping grant	569.869.710.200	569.869.710.200	0	Does not change
Revenue Sharing Expenditure to Province/District/City and Village Government	478.395.125.678	478.395.125.678	0	Does not change
Expenditure of Financial Aid to Province/District/City and Village Government	22.199.324.000	22.199.324.000	0	Does not change
Unexpected shopping	23.850.000.000	207.332.025.000	+183.482.025.000	Increase
Direct shopping	3.258.030.945.762	3.074.548.920.762	-183.482.025.000	Reduce
Employee shopping	136.650.370.098	148.790.920.098	+12.140.550.000	Increase
Shopping for goods and services	800.549.097.095	744.534.375.225	-56.014.721.870	Reduce
Capital Expenditure	2.320.831.478.569	2.181.223.625.439	-139.607.853.130	Reduce

The table above shows that the policy of refocusing the budget resulted in an increase in the indirect budget, and a decrease in the direct expenditure budget by 183 billion. When examined in

more detail, the items in the budget that experienced an increase were in unexpected expenditures (yellow). This unexpected increase in the budget came from a reduction in the budget for goods

and services by 7%, and capital expenditure by 6%.

In the regional spending structure, unexpected spending is included in indirect shopping items. Unforeseen expenditure allocations can be implemented, in the event of an emergency with the following criteria: a) not normal activities of local government activities and cannot be predicted in advance; b) are not expected to occur repeatedly; c) is outside the control and influence of the local government; d) has a significant impact on the budget for recovery caused by an emergency (Haryanto 2008). In an emergency, the

regional government can make expenditures for which the budget is not yet available, which is proposed in the draft amendment to the APBD.

The budget refocusing policy in Southeast Sulawesi has implications for budget repositioning in 40 SKPD. A total of 30 SKPD experienced a budget reduction, 10 SKPD experienced an increase in the budget and 1 SKPD that did not experience a budget change, particularly in the Regional Financial Management Work Unit. Thoroughly, the shift in SKPD budget allocations is shown in the following figure:

**Table 2 Posture of Regional Apparatus Work Unit Budgets Before and After Refocusing**

No	SKPD	BEFORE	AFTER	DEVIATION	EXPLANATION
1	DEPARTMENT OF TRANSPORTATION	93.344.615.628	80.516.989.462	-12.827.626.166	REDUCE
2	DEPARTMENT OF HEALTH	135.137.333.520	189.534.598.310	54.397.264.790	INCREASE
3	DEPARTMENT OF EDUCATION AND CULTURE	1.177.037.474.700	1.160.102.147.800	-16.935.326.900	REDUCE
4	VILLAGE COMMUNITY EMPOWERMENT OFFICE	15.490.365.700	11.657.321.950	-3.833.043.750	REDUCE
5	ENVIRONMENTAL SERVICES	10.975.339.900	8.940.420.900	-2.034.919.000	REDUCE
6	COMMUNICATION AND INFORMATION OFFICE	14.592.648.900	14.492.198.900	-100.450.000	REDUCE
7	OFFICE OF SMALL AND MEDIUM MICRO BUSINESS COOPERATIVES	15.799.876.400	15.552.706.900	-247.169.500	REDUCE
8	SOCIAL OFFICE	19.561.017.650	38.133.777.800	18.572.760.150	INCREASE
9	PSYCHIATRIC HOSPITAL	46.507.662.802	39.585.490.164	-6.922.172.638	REDUCE
10	DEPARTMENT OF YOUTH AND SPORTS	14.680.264.100	11.429.289.100	-3.250.975.000	REDUCE
11	DEPARTMENT OF INDUSTRY AND COMMERCE	22.004.568.000	30.084.723.000	8.080.155.000	INCREASE
12	DEPARTMENT OF POPULATION AND CIVIL REGISTRATION	7.973.278.800	7.620.629.300	-352.649.500	REDUCE
13	DEPARTMENT OF WOMEN EMPOWERMENT, PA, PP AND FAMILY PLANNING	10.357.631.100	8.975.315.350	-1.382.315.750	REDUCE
14	FOOD SECURITY OFFICE	10.286.061.800	39.222.364.800	28.936.303.000	INCREASE
15	REGIONAL DEVELOPMENT PLANNING OFFICE	25.529.743.000	19.186.986.350	-6.342.756.650	REDUCE
16	DEPARTMENT OF GARMENTS AND HORTICULTURE	29.768.194.400	28.735.724.400	-1.032.470.000	REDUCE
17	RESEARCH AND DEVELOPMENT AGENCY	12.170.644.800	9.270.431.800	-2.900.213.000	REDUCE
18	DPRD SECRETARIAT	80.885.006.050	54.293.127.120	-26.591.878.930	REDUCE
19	PLANT AND LIVESTOCK OFFICE	66.729.970.800	60.217.358.800	-6.512.612.000	REDUCE
20	GOVERNMENT TOURISM OFFICE	23.534.690.300	18.757.543.800	-4.777.146.500	REDUCE
21	DEPARTMENT OF WATER RESOURCES AND DEVELOPMENT OF MARGA	1.258.632.208.300	1.144.840.305.543,53	-113.791.902.756	REDUCE
22	LOCAL DISASTER MANAGEMENT AGENCY	21.877.386.550	24.973.165.650	3.095.779.100	INCREASE
23	OFFICE OF HOUSING, SETTLEMENT AND LAND AREA	65.072.177.800	46.260.974.800	-18.811.203.000	REDUCE
24	CIVIL SERVICE POLICE UNIT	19.632.897.200	20.163.997.200	531.100.000	INCREASE
25	PROVINCE GENERAL HOSPITAL	89.241.664.798	115.241.664.798,47	26.000.000.000	INCREASE
26	FORESTRY SERVICE	110.164.653.700	101.665.266.200	-8.499.387.500	REDUCE
27	ONE DOOR INTEGRATED SERVICES AND INVESTMENT OFFICE	11.837.431.450	8.901.250.310	-2.936.181.140	REDUCE
28	DEPARTMENT OF ENERGY AND MINERAL RESOURCES	20.666.018.400	17.670.755.900	-2.995.262.500	REDUCE
29	SERVICE OF LIBRARY AND ARCHIVES	14.019.404.800	11.094.079.800	-2.925.325.000	REDUCE
30	LOCAL GOVERNMENT LIAISON AGENCY	17.263.533.000	11.907.646.000	-5.355.887.000	REDUCE
31	REGIONAL INSPECTORATE	24.741.122.532	17.691.552.519	-7.049.570.013	REDUCE
32	REGIONAL SERVICE AGENCY	21.916.890.900	20.091.575.900	-1.825.315.000	REDUCE
33	NATIONAL AND POLITICAL UNITY AGENCY	8.212.905.100	11.456.155.100	3.243.250.000	INCREASE
34	HUMAN RESOURCES DEVELOPMENT AGENCY	15.735.512.850	10.905.287.850	-4.830.225.000	REDUCE
35	TRANSMIGRATION AND MANPOWER OFFICE	18.452.253.300	28.895.528.300	10.443.275.000	INCREASE
36	REGIONAL FINANCIAL AND ASSETS MANAGEMENT AGENCY	50.864.425.466	46.604.534.826	-4.259.890.640	REDUCE
37	MINISTRY OF MARINE AND FISHERIES	46.092.771.040	35.095.177.040	-10.997.594.000	REDUCE
38	DEPARTMENT OF COPYRIGHT WORKS, CONSTRUCTION DEVELOPMENT AND SPATIAL PLANNING	526.802.601.400	522.569.793.400	-4.232.808.000	REDUCE
39	THE REGIONAL SECRETARIAT	194.988.441.950	154.517.523.179	-40.470.918.771	REDUCE
40	REGIONAL REVENUE AGENCY	914.528.836.908	926.285.553.344	11.756.716.436	INCREASE
41	REGIONAL FINANCIAL MANAGEMENT WORK UNIT	1.324.273.768.956	1.324.273.768.956	0	DO NOT CHANGE

Source: Southeast Sulawesi Governor Regulation No. 10 2020



The results of the budget refocusing placed the Southeast Sulawesi Regional General Hospital as the SKPD that experienced the largest increase in budget, with a total of 54 billion rupiahs. Meanwhile, the smallest additional budget is the Civil Service Police Unit of 521 million rupiahs. Concurrently, the SKPD that experienced the greatest reduction was the Provincial Secretariat of 40 billion rupiahs. Furthermore, the SKPD that experienced the smallest reduction was the Department of Communication and Information, amounting to 100 million rupiahs.

#### *Regional Apparatus Organization Response*

In responding to budgeting reforms, local governments have different attitudes, at least divided into two groups. First, the local government that responds to the central government's instructions is to adjust the regional revenue and expenditure budget. The area that implements the refocusing policy of the percentage budget is limited, which is around 30% or only 168 regions. Second, the local government does not make budget adjustments. Of the 548 regions in Indonesia, as many as 380 regions do not refocus the budget (Media Indonesia, 2020). If this is a percentage, around 70% of regions in Indonesia do not respond to the instructions of the minister of finance. The central government responds to local governments that do not refocus their budgets by imposing sanctions in the form of delaying the transfer of the central budget (DAU and DBH) to the regions.

Southeast Sulawesi is an area that has responded to the central

government's instructions to refocus the budget, thereby avoiding central government sanctions. On the other hand, the change in the Southeast Sulawesi APBD shows the commitment and seriousness of the regional government, particularly the Governor in handling Covid 19. Nonetheless, when explored in more detail, this commitment does not get full support from each Regional Work Unit (SKPD).

This can be seen from the existence of several SKPDs trying to maintain their budget thus as not to experience a significant reduction. These patterns are among others implemented by rationalizing activities that were planned in the budget prior to the change, re-entering these activities, and including descriptions of activities as part of the Covid 19 handling program. This form of activity that is rather difficult to shift is generally related to spending on goods and services, the shift in the budget for goods and services is only 7%.

Another scheme that is practised by each SKPD to secure their budget is, maintaining and increasing personnel expenditure, the increase in personnel expenditure reaches 8%. The lack of budget shifts for handling Covid 19 in Southeast Sulawesi is different from the faq of the Minister of Finance and the Minister of Home Affairs. The two ministries provide 10-point directions in handling Covid 19, one of which is the need to adjust regional spending. Adjustments to regional expenditures can be made, among other things, by rationalizing spending on goods and services, as well as capital expenditures of at least 50%.

## CONCLUSION

Local government budgeting is implemented through a budget discussion meeting involving the executive and legislative. The executive plays a role in proposing a budget, whilst the legislature plays a role to approve or not approve the budget proposal submitted by the executive. The government's budget reform in response to the COVID-19 pandemic, regional governments in Indonesia have a different attitude, particularly there are those who make adjustments to the regional income and expenditure budgets, but some do not make budget adjustments. Despite the fact that Southeast Sulawesi has implemented a budget refocusing policy, this policy has not received full support from the Regional Work Units (SKPD) or the bureaucracy, particularly trying to keep their budget unchanged. This confirms that the budget is a requirement for political interests, requiring political skills, coalition building and negotiations to enclose it.

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