



GOVERNMENT BUDGET POLICY RELATED TO LOCKDOWN COVID19: A POLITICAL PRESSURE STUDY

Jamaluddin Majid¹, Mediaty², Hamid Habbe³, Harryanto⁴

¹UIN Alauddin Makassar, ²³⁴ Universitas Hasanuddin

Surel: Jamalmajid75@gmail.com

ARTICLE INFO

JiAP Volume 6
Nomor 2
Halaman 199-215
Samata, Desember 2020
ISSN 2441-3017
e-ISSN 2697-9116

Tanggal Masuk:
21 Oktober 2020

Tanggal Diterima:
20 Desember 2020

ABSTRACT

This study aims to reveal more about the Government's budget policy regarding the handling of Covid-19 when viewed from a study of political pressure concerning compliance theory. This research is a type of qualitative research with a critical study approach, which is a way to understand the facts, events, situations, objects, people, and statements behind clear or direct meanings. This research's data collection method is a literature study or literature review, a process of collecting data and information through supporting data from national and international research journals, keeping books, newspapers, articles, and magazines. The data and information collected from data sources are then transcribed, reduced, analyzed, and then conclusions are drawn due to the research. The results show that the lockdown decision that has been issued by the Government will require a lot of budgets because the lockdown decision causes budget expenditure and economic expectations to increase. The budget prepared for the lockdown policy comes from non-priority expenditure budgets, such as official travel and other activities that cannot be carried out during the emergency period.

Keywords: Budget, Government Policy, Covid-19 Lockdown, Political Pressure

Copyright: Majid. Jamaluddin. Mediaty. Hamid Habbe. Harryanto. (2020). Government Budget Policy Related To Lockdown Sovid19; A Political Pressure Study. Jurnal Ilmiah Akuntansi Peradaban. <https://doi.org/jiap.v6i1>

INTRODUCTION

One of the planning instruments and a quantitative plan covering both financial and non-financial aspects is a budget. The budget is a means of planning targets that must be achieved by the government, as well as a tool for controlling the allocation of public funding sources approved by the legislature for later expenditure. The use and utilization of budgets and regional revenues every

year also always prepare local governments for budget planning or the Regional Revenue and Expenditure Budget (Astadi et al., 2015). The reference method for realizing budget funds is the applicable laws and regulations regarding the budget disbursement system. The measure of its success is the rate of absorption of budget funds. The budgeting system is a procedure and policy for a set of budget components that are interrelated with one another (Fahrianta and Viani, 2012). Budgeting is the essential part of government financial management and can be explained from various perspectives, such as politics, economics, finance, and accounting (Syukriy, 2012).

All countries in the world are currently faced with a global health emergency that threatens all aspects of life caused by the emergence of an outbreak caused by a deadly virus attack or commonly known as Coronavirus. The virus has flu-like symptoms and respiratory infections; in current conditions, the Coronavirus is not an epidemic that can be ignored from the symptoms; people will think it is only limited to ordinary influenza, but for medical analysis this virus is quite dangerous and deadly (Nurhalima, 2020). Anticipating and reducing the number of coronavirus sufferers in Indonesia has been carried out in all regions, including by providing policies to limit activities outside the home, home school activities, work from home, even home worship activities; this has become a government policy based on considerations. Considerations that have been analyzed maximally, of course (Yunus and Annissa, 2020).

Almost all activities were dismissed, and this policy was called a lockdown. Lockdown can help prevent the spread of the coronavirus to an area so that people in that area are expected to avoid the fast-spreading outbreak. The community's benefits related to the fulfillment of health rights are often neglected by various kinds of policies that are not pro-people, one of which is the handling of covid19. This budget value will indirectly have socio-economic and health impacts on people's lives (Majid, 2020). The government can only carry out this policy by conducting a rigorous inspection of several regions and considering the consequences carefully, both from an economic and social perspective (Kazmi et al., 2020). The lockdown decision in Indonesia is considered a symbol because several politicians suggested that the government immediately issue a lockdown policy, but the government has not yet issued a decision (<https://www.cnbcindonesia.com>). Some of them admitted that they were concerned about President Joko Widodo's steps in addressing the current spread of Covid-19 because they seemed to prioritize the issue of economic stability rather than public safety (<https://m.cnnindonesia.com>). According to the Government, the lockdown policy is a central government policy, so local governments are not allowed to make their own decisions.

On the other hand, the Central Government is considered a symbol related to issuing lockdown decisions (<https://amp.kontan.co.id>). Some

parties do not agree if the lockdown is immediately decided because they will be overwhelmed by distributing budgets to various regions; besides that, if the lockdown is enforced, people who work as manual labor cannot move (<https://m.detik.com>). It is not surprising that in some reports, the lockdown policy has been taken into consideration by several local officials because the review is budget readiness and the social impacts that arise (Yunus and Annisa, 2020). The government's role is significant in breaking the chain of the spread of Covid-19; not only the central government, provincial, city, and district governments are required to coordinate and carry out adequate supervision and communication. Any policies issued by the central government will of course, be coordinated with local governments by following the compliance theory. Compliance was defined by Chaplin 1989 as compliance, yielding voluntarily, willing to give up, giving in, making a desire for conformity following others' expectations or wishes (Kusumadewi et al., 2018). According to Tyler, there are two fundamental perspectives in the sociological literature regarding compliance with the law: instrumental and normative ones (Latjandu et al., 2016).

The country needs a lot of budget for handling covid-19. Several policies are carried out by the Government, one of which is carrying out lockdowns that affect the economy, where people will find it difficult to earn income. Minister Sri Mulyani, in the APBN press conference, stated that the budget must be prepared for the lockdown period (<https://m.bisnis.com>). Based on <http://amp.kompas.com> coverage on March 19, 2020, the Minister of Finance noted that from the budget side, he was always ready to support various possibilities, including the lockdown decision. Besides, many companies are faced with difficult conditions, which require them to immediately make the best decisions for companies and workers amid economic pressure and social and political pressure (Anwar, 2020).

A large amount of budget needed for handling Covid-19 and the high dependence of the community on the work that is being carried out for the sake of fulfilling their daily needs has implications for high political pressure in government budget policies from lockdown decisions in each region. This is in line with the political theory, which states that state finances' political activity depends on the degree of democracy, which provides flexibility/freedom for political action in a country (David, 2010). This political pressure is indicated by the influence of rich regions and high regions concerning their natural resources, or between people who continue to earn high incomes during the lockdown period and people who do not get income during the lockdown period. Apart from the economic, health, and education sectors, they also need a budget during the lockdown period. In the health sector, medical personnel also need an account for the fulfillment of personal protective equipment (PPE) and hospitals that are short of drugs (<https://www.cnbcindonesia.com>).

During the lockdown period on the central Government, the high regional political pressure led the author to reveal further the Government's budget policy regarding the lockdown decision (Covid-19). This study aims to see how the Government's budget policy is related to the lockdown decision (Covid-19) when viewed from a political pressure survey.

LITERATURE REVIEW

Compliance Theory

Compliance comes from the word obey, according to the Indonesian General Dictionary, obey means like and obeying orders or rules, and being disciplined. Obedience means obedience, rules, subject to teachings or regulations. In compliance that is assessed is the obedience of all activities in accordance with applicable policies, rules, provisions and laws. While is more propriety on the nobility of the leadership in making decisions. If violating propriety does not necessarily violate compliance. In addition, compliance determines whether the party being audited has followed certain procedures, standards and rules stipulated by the competent authority. This is aimed at determining whether the one being examined is in accordance with certain conditions, regulations and laws.

Political Theory

Political Theory comes from two syllables, Theory and Politics. Theory can be interpreted as a method, model frame of mind or opinion expressed by someone as an explanation of an event. Meanwhile, politics means state (derived from the word polis). Politics also has a meaning as a process of forming and sharing power in society which, among other things, is in the form of a decision-making process, especially in the State (Sri Sumantri, 2014). This definition is an attempt to combine different definitions of the nature of politics known in political science. Politics can also be viewed from different points of view, namely:

- a. Politics is an attempt by citizens to realize the common good (Aristotle's classical theory).
- b. Politics is a matter related to the administration of government and the state.
- c. Politics is an activity directed at gaining and maintaining power in society.
- d. Politics is everything about the process of formulating and implementing public policies.

Fiscal Policy Concept (budget)

Fiscal policy is an adjustment policy in the field of government expenditure and revenue to improve economic conditions. " Or it can also be said that fiscal policy is an economic policy in order to direct economic conditions to be better by changing government revenues and expenditures. According to Zaini Ibrahim, (2013) "Fiscal policy is a government policy related to regulating economic performance through the government

revenue and expenditure mechanism". Fiscal policy concerns the regulation of government spending and taxation which can directly affect total demand and thus affect prices. Inflation can be prevented by reducing total demand. Fiscal policy in the form of reducing government spending and increasing taxes will reduce total demand, so that inflation can be suppressed. According to Rozalinda, (2015) "Fiscal policy is a government policy in regulating every state income and expenditure that is used to maintain economic stability in order to encourage economic growth."

From the above definitions, it can be concluded that fiscal policy is a government policy in which there are regulations concerning government revenues and expenditures in maintaining desired economic activity or in better conditions. As for the instruments in fiscal policy are government revenues and expenditures which are closely related to taxes. 1). State expenditure / expenditure (G = government expenditure) 2). Taxation (T = taxes) 3) Fiscal policy can also be said to be one of the macroeconomic policies.

Fiscal Policy Objectives

Basically, fiscal policy aims to influence the total amount of public expenditure, economic growth and total public production, the number of job opportunities and unemployment, the general price level and inflation, and to stabilize the economy by controlling the interest rate and the amount of money in circulation. The objectives of fiscal policy according to John F. Due are:

- a. To increase national production (GDP) and economic growth or improve economic conditions.
- b. To expand employment opportunities and reduce unemployment or seek employment opportunities (reduce unemployment), and maintain the stability of prices in general.
- c. To stabilize the prices of goods in general, especially in overcoming inflation.

How does the current Covid-19 pandemic affect the economy, at least in two ways. From the supply side, factory closings, reduction in many service sector activities will cause significant disruptions in global supply chains. China itself has a sizable share in the world economy. Meanwhile, from the demand side, the existence of a stay at home / lockdown / physical distancing policy has resulted in a decrease in business and tourism travel, as well as a decrease or delay in consumption of goods and services. The Covid-19 pandemic has resulted in the global economy being overshadowed by a situation of uncertainty, including Indonesia. For example, in just 3 months, the projected economic growth changed drastically. The IMF predicts that the global economy will experience a recession this year by minus 3 percent, down 6.3 basis points from the previous prediction at the beginning of the year of 3.3 percent. Indonesia's economy itself is predicted by the IMF to only grow 0.5%, down 4.5 basis points from the prediction at

the beginning of the year of 5%. As a note. In the 2020 State Budget itself, economic growth is targeted to reach 5.3 percent. This condition makes Indonesia have to be ready to face the economic crisis in the future.

Budget Policy during the Covid Pandemic

Before the first case of the corona virus appeared in Indonesia, the Government on February 25, 2020, issued a stimulus volume I to prevent a slowdown in the national economy. The policy package for volume I of the stimulus, among others, is focused on helping the tourism sector, tourism accommodation and transportation. The total funds allocated through this stimulus are IDR 10.2 trillion. Furthermore, when the corona virus outbreak finally appeared in Indonesia for the first time on March 2, 2020, the Government thought and formulated a further budget stimulus policy. The second stimulus was then announced on March 13, 2020. In this second stimulus there were four policies related to fiscal or taxation, and four other policies related to non-fiscal. The funds allocated for this second stimulus reached Rp. 22.9 trillion. The latest stimulus was announced by the Government on Tuesday, March 24 2020 at the State Palace, Jakarta. Fiscal stimulus volume III basically has three focuses, first, related to health, secondly a social safety net for the community, and thirdly Government support for the business industry. affected. For health, the Government, among others, will increase the availability of medical equipment, personal protective equipment, masks, and hand sanitizers and increase the capacity of hospitals to deal with the corona virus. Regarding the social safety net, the Government, among others, provided a stimulus by adding the value of PKH benefits, discounting electricity rates for 450VA and 900 VA subsidies, and adding pre-employment cards. Meanwhile, regarding the business world and industry, the Government is preparing a stimulus to ensure companies can continue to run well, even in the midst of economic pressure (Ministry of Finance, 2020).

Budget Stimulus Effectiveness

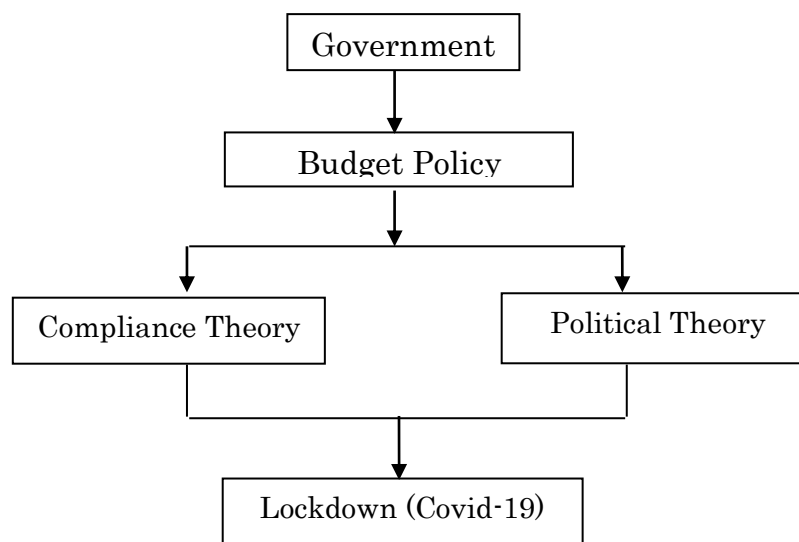
In theory, there are two policies that can be taken in intervening in the economy, namely fiscal policy and monetary policy. One or both of these policies were adopted to anticipate worsening economic conditions. The central bank, with its monetary policy, intervenes in the economy by regulating the money supply, either increasing the money supply (expansionary monetary policy) or vice versa, through instruments including the interest rate and the ratio of the bank's mandatory reserve. Meanwhile, the Government, through its fiscal policies, intervenes in the economy with fiscal stimulus (expansionary fiscal policy) or vice versa, through fiscal instruments such as taxes and government spending. There are at least 3 conditions that must be considered in order for the fiscal stimulus to be effective and have a positive impact on the economy. First, momentum. A fiscal stimulus given at the right time will provide positive incentives for the economy.

Providing a stimulus that is too slow or even takes place only when the economy begins to improve has an impact on increasing inflation. Second, the target of the stimulus. Fiscal stimulus in the form of tax cuts and additional government spending should be aimed at providing the greatest possible benefit to the groups of people who are most suffering from a weakening economy. Third, the time frame. Providing too long a fiscal stimulus can negatively affect economic growth in the long run.

Conceptual Framework

There are many cases regarding people who have an economic crisis in several areas due to the lockdown decision in the middle of Covid-19, so the Government's budget policy is very much awaited by the community to meet their needs during the lockdown period

PICTURE 1



Source: Researcher

RESEARCH METHODS

This research is qualitative because, in this study in principle, it explains, describes critically, or describes a phenomenon or event in society to seek and find meaning in its real context (Gumilang, 2016). Qualitative research is used to investigate, discover, describe, and explain the quality of social influences that cannot be explained through a quantitative approach. Qualitative research describes aspects related to the object of study in depth (Sugiyono, 2014). This type of qualitative research will be suitable for research such as the following, namely: the research problem is not clear (still vague or maybe still dark), to understand the meaning behind visible data, to understand social interactions, to understand the feelings of others, to develop theories, to ensure the correctness of the data, and to examine

the history of development (Nurul, 2016; Azmi et al., 2018). Qualitative research is described as research that intends to understand the phenomena experienced by research subjects such as behavior, perception, motivation, action, and others, holistically and utilizing descriptions in the form of words and language. The research objectives are to find hidden meanings, ascertain the correctness of data, develop social theory, and to examine the history of development (Atmadja, 2013).

The approach used in this research is the critical study approach. The critical study approach is a way to understand facts, events, situations, objects, people, and statements behind clear or direct meanings (Adnan and Didi, 2013). However, a critical analysis will still be blunt and will not develop if it is not practiced (www.forplid.net/modul/140-analysis-critical.html). According to Davis and Covensa 1993, the critical study is a research process to identify problems and methods to get a solution. Meanwhile, Kerlinger 1986 states that the purpose of critical reviews is to explain and predict social phenomena.

The data collection method used in this research is a literature study or literature review. A literature study collects data and information through supporting data from national and international research journals, keeping books, newspapers, articles, and magazines. The purpose of the literature review, according to Cooper, is to inform readers of research results that are near related to the research being carried out at that time, to connect research with existing literature, and to fill gaps that exist in previous studies. Review literature contains reviews, summaries, and writers' thoughts on several sources of literature. This literature study aims to obtain concepts and theories relevant to the study of accountability and transparency in public organizations.

The type of data needed by researchers in this study is secondary data. Therefore, the data obtained is in secondary data, which is then described in a narrative form following the data display needs. Secondary data is data obtained from third parties, namely documentation from internet access by taking articles from several internet systems and studying literature related to research. Secondary data is data obtained from writing, reviews, and criticism related to three sub-categories: budgetary knowledge, accountability, and transparency.

RESULT AND DISCUSSION

2020 is a very worrying year for all countries, including Indonesia, due to the emergence of the Covid-19 disease. Covid-19 is an infectious disease caused by acute respiratory syndrome coronavirus. Telaumbanua's research (2020) also states that Covid-19 is an infectious disease that can cause

public health emergencies. The presence of Covid-19 has caused various activities to be dismissed so that multiple activities cannot be carried out optimally, including education, social, and economic (Setiawan, 2020). Therefore, it is necessary to take preventive measures against Covid-19 and be carried out as quickly as possible. As a country of law, the prevention of Covid-19 must be established through regulations established in Government Regulations and Minister of Health Regulations because these two regulations are implementing regulations rather than Law No. 6 of 2018 concerning Health Quarantine (Telaumbanua, 2020). Therefore, Covid-19 is a very worrying disease, so that some time ago, a lockdown policy was issued.

Yunus and Annisa's research results (2020) suggest that Indonesia has experienced a condition full of public concerns about Covid-19, so government policies are needed to carry out a lockdown. Lockdown can be interpreted as a territorial quarantine regulated in Law No. 6 of 2018 concerning Health Quarantine (<https://m.detik.com>). In this law, quarantine or lockdown is to limit people's movement, limit crowds, and limit the movement of people for the sake of mutual safety (<https://www.sehatq.com>). Yunus and Annisa's research (2020) states that quarantine (lockdown) is a restriction on the activities or separation of a person who is exposed to an infectious disease (covid-19) as stipulated in Law No. 6 of 2018 concerning Health Quarantine. Several policies were carried out by the Government, one of which is implementing lockdowns, which affect the community's economy. Rifa'i et al. (2020) state that lockdown is an activity to stop all transportation activities, close schools, and so on.

The problem that arises regarding the lockdown decision is related to the party authorized to make the lockdown decision. The government can only carry out the policy regarding lockdown by first conducting a strict inspection of several areas and considering the consequences carefully, both from an economic and social perspective (Kazmi, et al., 2020). According to the Government, the lockdown policy is a central government policy, so that local governments are not allowed to make their own decisions. Still, on the other hand, the Central Government is considered a symbol related to issuing lockdown decisions (<https://amp.kontan.co.id>) and (<https://www.cnbcindonesia.com>). Suppose the local government decides to implement a lockdown in its territory. In that case, it may be considered not following the rules of the law. Still, if the government's response is regarded as a symbol and weak regulations, this action is expected to face an emergency threat such as Covid-19 (Telaumbanua, 2020).

Government policies are regulations made by the Government for the public. According to Philipus M. Hadjon, policy regulations are essentially

state administrative acts aimed at public interest, usually written policies (Ridwan, 2006). Systems made by the Government are divided into social policies, educational policies, health policies, public policies. According to Mulyadi (2016), public policy is one of the dimensions of science and practice of public administration, which has the same function as the brain function in the human body, because, through this instrument, all life as a state and society is carried out by the bureaucracy. Policies are made based on the results of systematic calculations by the Government, especially if the guidelines issued require a budget (<https://www.academia.edu>). Amid the Covid-19 pandemic, the Government's policy recently was the lockdown policy. A lockdown decision that has been issued by the Government which will require a lot of budgets.

The budget is a practical planning and control tool in short-term organizations (Anthony and Govindarajan, 1998). Fianta's research (2016) states that the budget is a good planning and controlling tool. The lockdown decision due to Covid-19 caused household spending and economic expectations to increase (Coibion et al., 2020). However, the lockdown was carried out because only such actions were able to curb the Covid-19 outbreak (Sjodin et al., 2020); (Alvarez et al., 2020); (Lau et al., 2020).

The Minister of Finance himself will facilitate if the lockdown is implemented by preparing a budget to help maintain economic growth, which will impact if a lockdown occurs (<https://m.bisnis.com>) according to the news published by <https://m.liputan6.com>; <https://m.merdeka.com>. The budget prepared for the lockdown policy comes from the non-priority expenditure budget. A number of non-priority expenditure budgets can be reallocated for handling Covid-19, including in the lockdown policy (<https://www.beritasatu.com>). The budget allocated for handling Covid-19 comes from budget cuts on projects in various regions through amounts in the Special Allocation Fund (DAK), including education funds (Kurniawansyah et al., 2020). Before the Government implemented the lockdown, the Governor of South Kalimantan had prepared a budget if later the status of South Kalimantan became a lockdown due to Covid-19 (<https://dutatv.com>). Not only in Indonesia, countries in Europe are also preparing a budget for the lockdown period. The UK has imposed a lockdown because calls for reducing social contracts to reduce the spread of Covid-19 have been fixed by residents (<https://www.dw.com>).

Still, with <https://www.dw.com> coverage, the German Minister of Finance and Minister of Economics launched an emergency budget to control state losses due to Covid-19. It is not surprising that in some reports, the lockdown policy has been taken into consideration by several local officials because the reference is budget readiness and the social impacts that arise (Yunus and Annisa, 2020). Budget constraints occur when there is a tight relationship between expenditure and income for the economy

(Kornai, 1986). Research by Alesina and Roberto (1996) argues that budget procedures and budget institutions affect the budget issued results. Another obstacle could be political pressure, which can hinder standard settings (Bertomeu and Robert, 2015). Pratiwi (2012) budget politics is an integral part of efforts to find good budget management ways to be socially beneficial for the people. Dye (1972) states that budgeting is a matter of making various choices or priorities for doing something or not doing something. This means that in practice, budgeting is closely related to politics, namely regarding bargaining between the powers that have the authority to determine what is essential and what is not crucial (Pratiwi, 2012). Therefore, the budget for handling lockdown (covid-19) is a budget sourced from non-priority budgets. The reallocated budget sources for the Covid-19 handling program include official travel, procurement of official vehicles, and other activities that cannot be carried out during the emergency period (<https://www.kemenkeu.go.id>).

CONCLUSION

Amid the Covid-19 pandemic, the policy issued by the government recently was the lockdown policy. Lockdown is a restriction on the activities or separation of a person exposed to an infectious disease (covid-19) as stipulated in the regulation of Law No. 6 of 2018 concerning Health Quarantine.

The Government's lockdown decision will require a lot of budgets because the lockdown decision causes government household spending and economic expectations to increase. The budget prepared for the lockdown policy comes from the non-priority expenditure budget. The budget allocated for handling Covid-19 originated from budget cuts for projects in various regions through amounts in the Special Allocation Fund (DAK), including education funds. The budget sources reallocated for the Covid-19 handling program, among others, are official trips and other activities that cannot be carried out during the emergency period.

The problem that arises regarding the lockdown decision is related to the party authorized to make the lockdown decision. According to the Government, the lockdown policy is a central government policy, so local governments cannot make their own decisions. Therefore the complete lockdown policy is a policy set by the central government.

In this study, it can be understood that the lockdown policy is an absolute policy of the central government and, based on this policy, requires a lot of budgets. These policies must be adhered to based on compliance theory or theory of compliance with political rules and ideas, that government policies cannot be separated from politics.

This research is inseparable from the limitations that arise because it only focuses on the lockdown decision so that it is possible to bring up different phenomena when viewed by other government decisions. However, this research opens up space for the public that government policies must be obeyed for the sake of mutual safety.

BIBLIOGRAPHY

- Abdullah, Syukriy. 2012. *Varian Anggaran Pendapatan dan Varian Belanja Daerah: Sebuah Pengantar. [Regional Budget Variants and Expenditure Variants: An Introduction]* <http://syukriy.wordpress.com/2012/10/16/varian-anggaran-pendapatan-daerah/?relatedposts%20exclude=2784>. Oktober. [Accessed on 10 June 2020]
- Academia Edu. *Kebijakan Pemerintah dan Tujuannya [Government Policy and the goals]*. (https://www.academia.edu/19557443/kebijakan_pemerintah_dan_tujuannya)
- Adnan, M. A., Didi, P. 2013. *Analisis Faktor-Faktor Yang Mempengaruhi Rendahnya Pembiayaan Mudharabah Menurut Perspektif Manajemen Bank Syariah Dengan Pendekatan Kritis.[Analysis of the Factors Affecting the Low Mudharabah Financing According to the Perspective of Islamic Bank Management with a Critical Approach]* *Jurnal Akuntansi & Invertasi*, 14 (1): 14-31.
- Alaydrus. H. 2020. *Ternyata Pemerintah Sudah Siapkan Anggaran Lockdown [It turns out that the government has already prepared a lockdown budget]*. (<https://m.bisnis.com/amp/read/20200318/9/1215191/ternyata-pemerintah-sudah-siapkan-anggaran-lockdown-ini-skenarionya>). – Diakses 18 Juni 2020
- Alesina, Alberto, & Roberto, P. 1996. *Budget Deficits and Budget Institutions*. National Bureau of Economic Research Working Paper Series.
- Alvarez, F. E., David, A., Francesco, L. 2020. *A Simple Planning Problem For Covid-19 Lockdown*. National Bureau of Economic Research Working Paper Series.
- Andi. I. 2020. *Anggaran Lockdown [Lockdown Budget]* . (<https://www.beritasatu.com/tag/anggaran-lockdown>). – Diakses 17 Juni 2020
- Ani, Sri Rahayu, *Pengantar Kebijakan Fiskal [Introduction to Fiscal Policy]*, hal.9
- Anwar, Mohamad. 2020. *Dilema PHK dan Potong Gaji Pekerja di Tengah Covid-19 [Dismissal Dilemma and Salary Cut of Workers in the Middle of Covid-19]*. *Adalah: Buletin Hukum dan Keadilan*, 4 (1).
- Anthony, Robert N, dan Govindarajan, V. 2003. *Sistem Pengendalian Manajemen.[Management Control System]* Jakarta: Salempa Empat..

- Astadi, N. G., Sutarja, I N. dan Mayun, N. 2015. Analisis Sistem Pengadaan Proyek Kontruksi Terhadap Penyerapan Anggaran Pemerintah Kabupaten Bandung [Analysis of Construction Project Procurement System Against Bandung Regency Government Budget Absorption.]. *Jurnal Spektran*. 3(1): 82-89.
- Atmadja, A. T. 2013. Pergulatan Metodologi dan Penelitian Kualitatif dalam Ranah Ilmu Akuntansi [Qualitative Research and Methodology Struggles in the Domain of Accounting Science]. *Jurnal Akuntansi Profesi*. Vol. 3(2). Hal. 122-141.
- Azmi, Z., Abdillah Arif N. dan Wardayani. 2018. Memahami Penelitian Kualitatif dalam Akuntansi [Understanding Qualitative Research in Accounting]. *Akuntabilitas: Jurnal Ilmu Akuntansi*. Vol. 11(1). Hal. 159-168.
- Bahtiar, A. 2020. BNPB, Kalau Lockdown Kami Kewalahan Distribusi Anggaran Ratusan Juta Penduduk [BNPB, if we lockdown we are overwhelmed by the distribution of the budget for hundreds of millions of people]. (<https://m.detik.com/news/berita/d-4967272/bnpb-kalau-lockdown-kami-kewalahan-distribusi-anggaran-ratusan-juta-penduduk>). – Diakses 19 Juni 2020
- Bertomeu, J., Robert, P M. 2015. Political Pressures and Te Evolution of Disclosure Regulation. *Review of Accounting Studies*, 20 (2): 775-802.
- Chintiya, A. 2020. Covid-19 Inggris Lockdown Jerman Siapkan Anggaran Darurat [Covid-19 UK Germany's Lockdown Prepares Emergency Budget]. 2020. (<https://www.dw.com/id/covid-19-inggris-lockdown-jerman-siapkan-anggaran-darurat/a-52895152>) – Diakses 18 Juni 2020
- Coibion, O., Yuriy Gorodnichenko, Michael, W. 2020. The Cost of The Covid-19 Crisis: Lockdowns, Macroeconomic Expectations, and Consumer Spending. National Bureau of Economic Research Working Paper Series.
- Dye, R. 1972. *Understanding Public Policy*. Third Edition Prentice Hall Inc. Englewood Cliffs N. J. 0732
- Fahrianta, R. Y. dan Viani, C. 2012. Analisis Efisiensi Anggaran Belanja Dinas Pendidikan Kabupaten Kapuas [Analysis of the Budget Efficiency of the Kapuas District Education Office.]. *Jurnal Manajemen dan Akuntansi*. 13(1): 57-72.
- Fianta, Ari. 2016. Analisis Anggaran Sebagai Alat Perencanaan dan Pengendalian Biaya Produksi Pada CV. Konveksi Intim Di Baganbatu [Budget Analysis As a Tool for Planning and Controlling Production Costs at CV. Intimate Convection In Baganbatu]. Skripsi. Universitas Islam Negeri Sultan Syarif Kasim Riau.

- Gumilang, G S. 2016. Metodologi Penelitian Kualitatif dalam Bidang Bimbingan dan Konseling [Qualitative Research Methodology in the Field of Guidance and Counseling.]. *Jurnal Fokus Konseling*, 2 (2).
- Johana. A. 2020. Jokowi: Kebijakan Lockdown Tidak Boleh Diambil Oleh Pemda [Jokowi: The Regional Government Should Not Take Lockdown Policy]. (<https://amp.kontan.co.id/news/jokowi-kebijakan-lockdown-tidak-boleh-diambil-oleh-pemda>). – Diakses 18 Juni 2020
- Ibrahim, Zaini. 2013, Pengantar Ekonomi Makro, (Lembaga Peneelitan dan Pengabdian Kepada Masyarakat (LP2M) IAIN Sultan Maulana Hasanudin Banten [Pengantar Ekonomi Makro, (Lembaga Peneelitan dan Pengabdian Kepada Masyarakat (LP2M) IAIN Sultan Maulana Hasanudin Banten]: Banten, 2013), Cet. 1, edisi Revisi, hal. 193
- Koala, J. 2020. Kalsel Siapkan Anggaran Untuk Lockdown. [South Kalimantan Prepare Budget For Lockdown.] (<https://dutatv.com/kalsel-siapkan-anggaran-untuk-lockdown>) – Diakses 18 Juni 2020
- Kazmi, S. S. H., Dr. Kashif, H. dan Sagar, S. 2020. COVID-19 and Lockdown: A study on the Impact on Mental Health. *MuktShabd Journal*.IX(IV): 1477-1489.
- Khamzah, J. 2020. Kebijakan Pemerintah dan Tujuannya [Government Policies and Goals.]. (https://www.academia.edu/19557443/kebijakan_pemerintah_dan_tujuannya) . Diakses 17 Juni 2020
- Kornai, Janos. 1986. The Soft Budget Constraint. *Kyklos*, 39 (1): 3-30.
- Kurniawansyah, H., Amrullah, M Salahuddin, Muslim, dan Sri Nurhidayati. Konsep Kebijakan Strategis dalam Menangani Eksternalitas Ekonomi dari Covid-19 pada Masyarakat Rentan di Indonesia [Strategic Policy Concepts in Dealing with Economic Externalities from Covid-19 in Vulnerable Communities in Indonesia]. *Indonesian Journal of Social Science and Humanities*, 1 (2): 130-139.
- Kusumadewi, S., Hardjajani, T., Priyatama, A. N., 2012. Hubungan Antara Dukungan Sosial Peer Group Dan Kontrol Diri Dengan Kepatuhan Terhadap Peraturan Remaja Putri Di Pondok Pesantren Modern Islam Assalam Sukoharjo [The Relationship Between Peer Group Social Support and Self-Control With Adherence to Adolescent Girls' Rules at the Assalam Islamic Modern Islamic Boarding School, Sukoharjo]. *Jurnal Ilmiah Psikologi Candrajiwa*. Vol. 1 (2).
- Latjandu, I., Lintje, K., Jantje, J. T., 2016. Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah Di Kabupaten Kepulauan Talaud [Factors Affecting the Quality of Local Government Financial Reports in Talaud Islands Regency]. *Jurnal Accountability*. Vol. 5 (2). Hal. 98-109.
- Lau, H., Veria, K., Piotr K., Agata, M., Justyna S. J. 2020. The Positive Impact of Lockdown in Wuhan on Containing The Covid-19 Outbreak in China. *Journal of Travel Medicine*, 27 (3).

- Maia, R. 2020. Memahami Arti Lockdown Covid-19 dan Pandemi [Understanding the Meaning of the Covid-19 Lockdown and the Pandemic.] . (<https://m.detik.com/news/berita/d-495687/memahami-lagi-arti-lockdown-covid-19-dan-pandemi>) – Diakses 15 Juli 2020
- Meilani, F. 2020. Menteri Sri Mulyani Jika Terjadi Lockdown Anggaran Sudah Siap [Minister Sri Mulyani If there is a lockdown, the budget is ready]. (<https://amp.kompas.com/money/read/2020/03/19/063200626/sri-mulyani-jika-ri-lockdown-anggaran-sudah-siap-tapi-logistik-belum>). – Diakses 18 Juni 2020
- Mulyadi, Deddy. 2016. Studi Kebijakan Publik dan Pelayanan Publik: Konsep dan Aplikasi Proses Kebijakan Publik Berbasis Analisis Bukti untuk Pelayanan Publik [Public Policy and Public Service Studies: Concept and Application of Evidence-Based Public Policy Processes for Public Service]. Alfabeta.
- Majid, Jamaluddin, Eka Saputra R, 2020. Social Accounting; Tendensi Kemaslahatan Publik dibalik Kenaikan Tarif BPJS Kesehatan di Indonesia [Social Accounting; The Tendency of Public Benefit Behind the Increase in BPJS Health Rates in Indonesia.]. Jurnal Sosial Ekonomi dan Humaniora, jilid 1. jilid.6. hal.44-53
- Nurhalima, S. 2020. Menyoal Kegentingan dan Pasal Impunitas Dalam Perppu Corona [Menyoal Kegentingan dan Pasal Impunitas Dalam Perppu Corona]. 'Adalah: Buletin Hukum dan Keadilan. 4(1): 35-48.
- Nurul, Farida R. 2016. Menggunakan Metode Etnogtafi dalam Penelitian Sosial [Using Ethnography Methods in Social Research.]. Jurnal Dimensi. Vol, 9(2). Hal. 87-92.
- Pratiwi, R. N. 2012. Politisasi Anggaran Sektor Publik [Politicization of Public Sector Budgets]. Jurnal Ilmu-Ilmu Sosial, 1 (2).
- Ministry of Finance Republic of Indonesia. 2020. Perkembangan Ekonomi dan Refocusing Anggaran untuk Penanganan Covid-19 di Indonesia [Economic Development and Budget Refocusing for Handling Covid-19 in Indonesia]. (<https://www.kemenkeu.go.id/publikasi/siaran-pers/siaran-per-perkembangan-ekonomi-dan-refocusing-anggaran-untuk-penanganan-covid-19-di-indonesia>). – Diakses 16 Juni 2020.
- Rifa'i, Ilyas, Ferli, A. I., Mar'atus, S., Astri, Y. 2020. Dampak dan Pencegahan Wabah Covid-19: Perspektif Sains dan Islam [The Impact and Prevention of the Covid-19 Outbreak: A Science and Islamic Perspective]. Jurnal Lembaga Penelitian dan Pengabdian Masyarakat (LP2M).
- Rozalinda, Ekonomi Islam: (Teori dan Aplikasinya pada Aktivitas Ekonomi) [Islamic Economics: (Theory and Its Application to Economic

- Activities], (PT. RajaGrafindo Persada: Jakarta, 2015), Ed. 1, Cet. 2, hal. 137
- Setiawan, Adib Rifqi. 2020. Lembar Kegiatan Literasi Sainifik Untuk Pembelajaran Jarak Jauh Topik Penyakit Coronavirus 2019 [Lembar Kegiatan Literasi Sainifik Untuk Pembelajaran Jarak Jauh Topik Penyakit Coronavirus 2019] (Covid-19). *Jurnal Ilmu Pendidikan*, 2 (1).
- Sari. Y. 2020. Sri Mulyani Siapkan Anggaran Jika Terjadi Lockdown [Sri Mulyani Prepares Budget in the event of a lockdown]. Halaman Sumber: (<https://m.liputan6.com/bisnis/read/4205509/sri-mulyani-siapkan-anggaran-jika-terjadi-lockdown>). [18 Juni 2020]
- Siti, A. 2020. Sri Mulyani Siapkan Anggaran Jika Terjadi Lockdown [Sri Mulyani Prepares Budget in the event of a lockdown]. Halaman Sumber: (<https://m.merdeka.com/uang/sri-mulyani-siapkan-anggaran-jika-terjadi-lockdown.html>) [18 Juni 2020]
- Sjodin, H., Annelies, W. S., Sarah, O., Zia, F., Joacim R. 2020. Only Riset Quarantine Measure Can Curb The Coronavirus Disease (Covid-19) Outbreak in Italy, 2020. *Eurosurveillance*, 25 (3).
- Sugiyono. 2014. Metode Penelitian Kuantitatif Kualitatif dan R&D [Qualitative and Quantitative Research Methods R & D]. Cetakan ke-21. Bandung:Alfabeta.
- Telaumbanua, Dalinama. 2020. Urgensi Pembentukan Aturan Terkait Pencegahan Covid-19 di Indonesia [The Urgency of Establishing Regulations Related to Covid-19 Prevention in Indonesia]. *Jurnal Pendidikan, Sosial dan Agama*, 12 (1): 59-70.
- Tulungan, A. 2020. Ternyata Pemerintah Sudah Siapkan Anggaran Lockdown[It turns out that the government has already prepared a lockdown budget.]. (<https://m.bisnis.com/amp/read/20200318/9/1215191/ternyata-pemerintah-sudah-siapkan-anggaran-lockdown-ini-skenarionya>). – Diakses 18 Juni 2020
- Umar, I. 2020. Untung Rugi Jokowi Tetapkan Lockdown Corona[Profit and Loss Jokowi Sets Corona Lockdown]. (<https://m.cnnindonesia.com/nasional/20200317161737-20-484261/untung-dan-rugi-jokowi-tetapkan-lockdown-corona>). - Diakses 18 Juni 2020
- Usran. A. 2020. Usul Jokowi Pangkas Anggaran Kementerian Hingga Rp. 337 Triliun [Jokowi's proposal to cut the ministry's budget to Rp. 337 trillion.]. (<https://www.cnbcindonesia.com/news/20200329200718-4-148302/lp3es-usul-jokowi-pangkas-anggaran-kementerian-hingga-rp337-t>). – Diakses 18 Juni 2020

Yunus, N. R. dan Annissa, R. 2020. Kebijakan Pemberlakuan Lockdown Sebagai Antisipasi Penyebaran Corona Viris Covid-19 [Kebijakan Pemberlakuan Lockdown Sebagai Antisipasi Penyebaran Corona Viris Covid-19].Jurnal Sosial & Budaya Syar-i. 7(3): 227-238.
<http://www.forplid.net/modul/140-analisis-kritis-.html-download> tanggal 10 Juni 2020