

Public Sector Budget Based on Systemic Agenda: What Factors Leading the Budget Change Policy in the Crisis Time in Indonesia?

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Abstract

This study examines the factors that influence the policy of budget changes during a crisis due to the impact of the COVID-19 Pandemic in Indonesia. It is quantitative research. The population of the study is local government throughout Indonesia. The sampling technique used is purposive sampling, with 231 samples. Research data were analyzed using multiple regression analysis and additional tests (robustness check) on the islands big in Indonesia. The results showed that 1) the number of daily cases of COVID-19 economic problems significantly affected budget change policies due to the COVID-19 crisis. 2) Social problems have an insignificant negative effect on budget change policies. 3) Economic problems have a significant adverse effect on budget changes. 4) Public attention has a negative significance on budget changes. This research has implications for extending literature related to changes to the Regional Government Budget as a step for handling COVID-19 from the perspective of the Systemic Agenda, as well as providing input to Regional Governments in handling COVID-19, which has an impact on health, social and economic aspects.

Keywords: Budget Change, COVID-19, Social and Economic, Public Attention, Government Structure, Total Capital Expenditure, Budget Evaluation, Systemic Agenda.

1. Introduction

The crisis happened due to the COVID-19 pandemic, which caused a shock social economy and health worldwide (Ozili & Arun, 2020; Ahrens & Ferry, 2020). Indonesia is a country affected by the pandemic and is experiencing quite a severe crisis (Rachmadani, W. S., Suhardjanto, D., Almasyhari, A. K., Widarjo, W., & Rosadi, 2022). The crisis that occurred in Indonesia was experienced several decades ago. One is the crisis that occurred due to changes in political regimes and global crises. However, the crisis returned in 2020 due to the COVID-19 virus attack, which resulted in health, social and economic problems (Ceylan et al., 2020; Dzigbede & Pathak, 2020; Andrew et al., 2020;

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Maher et al., 2020). The crisis that occurred in 2020 was very complex compared to decades of crises of then, such as industrial congestion, hampered mobilization of goods and services, and higher unemployment rates due to the impact of the COVID-19 pandemic (Ceylan et al., 2020; Dzigbede & Pathak, 2020; Andrew et al., 2020; Maher et al., 2020).

Indonesia experienced a decline in economic consequence impact of COVID-19. The data shows Indonesia's economy in 2020 will experience contraction growth by 2.07 percent (c-to-c) compared to 2019. The Indonesian economy is measured based on Product Top Gross Domestic (GDP). The base price applied reached IDR 15,434.2 trillion, and GDP per capita reached IDR 56.9 million or US\$ 3,911.7. The COVID-19 virus attack has implications for the Indonesian economy. In the fourth quarter of 2020, quarter IV-2019 experienced a contraction of 2.19 percent. The same goes for situations in the Indonesian economy in the fourth quarter of 2020 against the quarter that previously experienced a contraction growth economy by 0.42 percent (qtq) (Badan Pusat Statistik (BPS), 2021).

Changes in the budget due to the crisis forced the Indonesian government to take policy actions to change the budget that occurred quickly in order to be able to overcome the problem of the socio-economic crisis that has spread to all districts in Indonesia. The role of budget change policies in each region in Indonesia is crucial by rationalizing 50 percent of capital expenditure to address health, social and economic problems (Rachmadani, W. S., Suhardjanto, D., Almasyhari, A. K., Widarjo, W., & Rosadi, 2022). These policies have been implemented in many countries throughout the world to overcome economic and social, and health problems due to pandemics (Dzigbede & Pathak, 2020; Elkhachen et al., 2020; Seiwald & Polzer, 2020; Joyce & Suryo Prabowo, 2020).

Research objectives offered is For test influence variable free, among others Number of Daily Cases of COVID-19, Social Problems, Economic Problems, and Public Attention to budget changes due to the COVID-19 crisis in Indonesia. In addition, there is a control variable, namely the structure of the local government, to categorize the types of local government which cover each government district, namely provinces, cities, and districts. As well as control variables for total capital expenditure and budget evaluation (Rakhman, 2019). Novelty research is presented as factors causing budget changes due to social and economic factors due to the COVID-19 crisis, which caused macroeconomic problems throughout Indonesia and the world. In addition to other causative factors, there are social problems such as increased unemployment, health problems, and public attention to the crisis caused by COVID-19 (Aksoy et al., 2020; Widyaningrum et al., 2019; Nelson et al ., 1997; Aksoy et al ., 2020; Ripberger, 2011). This research has implications for the decisions and roles of local governments in budget policy efforts during times of crisis, such as the conditions of the COVID-19 pandemic.

2. Literature Review

2.1. Systemic Agenda of Budget Change Policy due to COVID-19

The budget changes of the study seek to explore policy efforts taken by the Government of Indonesia due to the impact of COVID-19, thus raising the COVID-19 crisis management policy agenda regarding health, social and economic aspects (Wu & Lin, 2020). Agenda Setting theory has two essential indicators to formulate a policy: the Systemic Agenda and the Institutional Agenda (RW Cobb & Elder, 1971). The formulation of the policy agenda must consider the policy model we choose to solve an issue in society (Birkland, 1998; Clarke, 2004; Kingdon, 1995; Lawrence & Birkland, 2004; Walker, 1977).

Public Policy is determined through 4 stages: identify problems and set agendas, adopt specific policies, implement through legislation and other actions, and evaluate policies (Lindblom & Woodhouse, 1993). Policy evaluation is critical to feedback on a policy's success (Michaels et al., 2006). Agenda setting involves problems and alternative solutions to get public attention. At every level of government, the community/society actively considers formulating policies on problems that are becoming community issues (Bachrach & Baratz, 1963; R. Cobb et al., 1976; Hilgartner & Bosk, 1988).

The systemic agenda is an ongoing issue, and the public has concerns related to this issue. Political actors have a role in formulating policies and accommodating problems to become valid policy agendas (RW Cobb & Elder, 1971; Hilgartner & Bosk, 1988). COVID-19 is a systemic issue that needs proper policy handling. The extraordinary speed of the COVID-19 virus has resulted in the daily case rate of exposure to COVID-19 soaring (Altig et al., 2020; Fauci et al., 2020; Linton et al., 2020; Ozili & Arun, 2020), and the astonishing number of deaths killed in a sharply escalated health crisis (Bendavid et al., 2021; Gilbert et al., 2020; Li et al., 2020; Vogel et al., 2021). These systemic cases have resulted in many countries experiencing health shocks that affect the social and economic sectors (Elkhashen et al., 2020). The healthcare claims resulted in effects that also shook the increasing unemployment rate and lowered GDP in various sectors (Altig et al., 2020).

The complexity caused by the pandemic has caused an uneven and hampered economy (Guerrero-Latorre et al., 2020). Work-from-home rules cause shifts in the post-pandemic period, certainly causing medium and long-term economic consequences. The distribution of economic mobilization is hampered, and the number of social problems increases in unemployment and poverty rates (Altig et al., 2020; Amalia et al., 2022; Barrero et al., 2020; Barro et al., 2020). COVID news continues to cause panic and uncertainty in national economic policies, so it requires precise measurements based on media reporting to detect uncertain economic volatility (Altig et al., 2020; Baker et al., 2016).

The budget change policy is a solution by the Government of Indonesia amid Indonesia's increasingly widespread COVID-19 issue. It is evidenced by the actions taken by the president by issuing Government Regulation No. 4 of 2020, which aims to deal with COVID-19 in the health sector, such as medical devices, medicines, and PPE for health workers. The effects caused by COVID-19 turned out to have an impact on social and economic aspects (Wu & Lin, 2020), so the Indonesian government issued Government Regulation No. 7 of 2020 as a form of rules and accountability of the Indonesian government in solving the ongoing pandemic problem. Policy formulation is carried out following the systemic agenda in agenda-setting theory (RW Cobb & Elder, 1971), where the problem stream phase of the study uses two indicators (RW Cobb & Elder, 1971; Kingdon, 1995); first, it is a measure used to assess the extent of the problem. Second, events that cause decision-makers to focus on the problem. Changes in the COVID-19 budget in Indonesia are Punctuated Equilibrium policy agenda settings where policy changes occur suddenly and dramatically and have never been budgeted in the previous year (Baumgartner et al., 2017; Boushey, 2012; Jones & Baumgartner, 2004; Jordan, 2002; Kovari, 2016; Walgrave & Varone, 2008; Yeo & Knox, 2019).

Reconstruction of the Systemic Agenda that focuses on the issues that are happening is in the problem stream phase (RW Cobb & Elder, 1971; Kingdon, 1995) and provides a proxy for the variables to be carried out of the study; it is the Daily Number of COVID-19 patients which is increasingly worrying the public (Dzigbede & Pathak, 2020; Ozili & Arun, 2020), Social problems related to unemployment are increasing significantly. Data shows a decrease in people's revenue that continues to decline due to the impact of COVID-19; it is 286 thousand or 2.53 percent, from 11.3 million last year to 11.1 million in 2020 during the COVID-19 pandemic (Wereza, 2020). Economic problems arising from COVID-19 in Indonesia are the central issue in handling COVID-19. With the decline in regional revenue in the second quarter during COVID-19, with the contraction

of economic growth in 2020 compared to last year, each region has recorded a decline of 5.3 percent (Bappenas, 2020).

Budget changes often occur due to reactions caused by issues often discussed. The mass media policy agenda is closely related to the public policy agenda (McCombs, 2004). The government's reaction focuses on high public attention related to the media that always reports on COVID-19 events (Aksoy et al., 2020). The government pays central attention to handling the highest reported cases to mitigate COVID-19, and the government is proactive in formulating policies related to COVID-19 handling solutions (Aksoy et al., 2020).

Issues have significance in public policy decision-making (Eshbaugh-Soha & Peake, 2005). Issues often discussed can shape public attention, and the media can influence the public agenda to issue legitimate policies (S. Iyengar et al., 1982). Nelson (Nelson et al., 1997), The COVID-19 issue that continues to be aired repeatedly through the media will undoubtedly affect the community and be able to frame the issue so that the public has a perception of the development of the increasing COVID-19 cases, which in the end a budget change policy was issued (McCombs, 2004). Public attention can be done through Google trend measurement (Ripberger, 2011); where the COVID issue is discussed more often, it will increase the process of budget change. The media is a critical and independent institution, so it can strongly influence the policy agenda (Garfield, 2007; McCombs et al., 1997; Ulmer et al., 2017; Uscinski, 2009); then, it can significantly provide a picture of the current and reliable situation so that public attention increases (Kepplinger & Lemke, 2016; Rodríguez et al., 2007; Tierney et al., 2006; Turcotte et al., 2017).

2.2 Changes Budget consequence of the COVID-19 crisis

RW Cobb & Elder (1971) was proposed agenda-setting theory that explains a systemic and institutional agenda in formulating public policy as shown in figure 1 below:

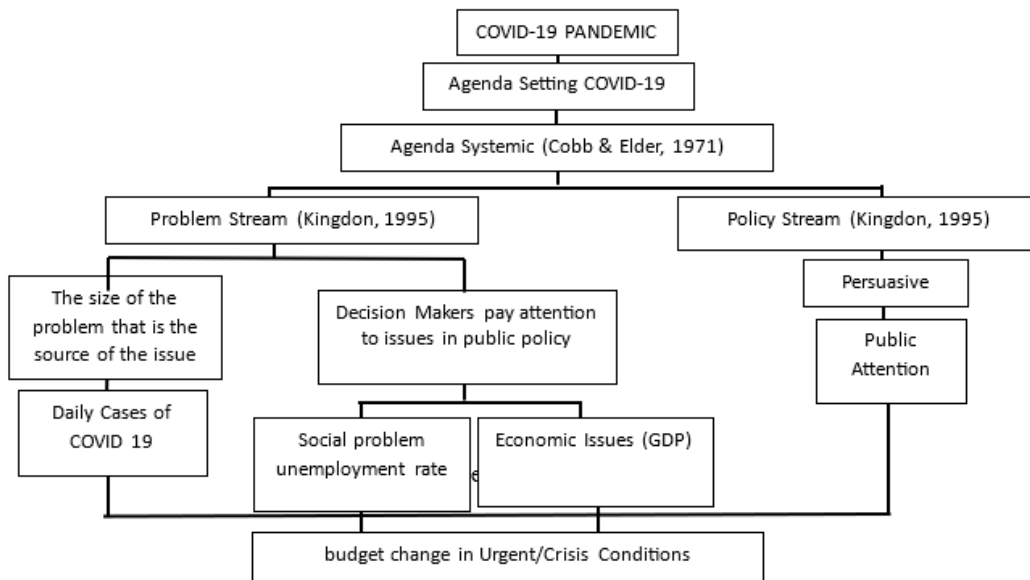


Fig. 1 Theoretical Framework and Research Hypotheses

The policy of budget changes that occurred due to the COVID-19 crisis in Indonesia caused the government from the executive side to become the dominant actor in policy formulation, such as the issuance of Presidential Instruction No. 4 of 2020, Perpu No. 7 of 2020, as an effort to accelerate handling due to COVID-19. The research provides another side to the theory of agenda-setting and budget change research, which always involves political issues. The research issue is more directed at executive policy,

especially the role of executive actors in deciding policies quickly due to Indonesia's health, social and economic crisis.

The budget change process is a budget management process for emergency planning and response efforts (Alesani, 2012). Budget changes are government efforts to meet budget goals that are flexible and predictable (Anessi-Pessina et al., 2012). According to agenda theory, setting a problem stream is a flow to achieve a policy regarding size in seeing a problem (Kingdon, 1995) (Kingdon, 1995). The measure can be proxied by the ever-increasing number of daily cases.

COVID-19 cases from day to day significantly impact health, social and economic (Rachmadani, WS, Suhardjanto, D., Almasyhari, AK, Widarjo, W., & Rosadi, 2022). Rapid budget changes are an alternative solution to handling COVID-19 cases (Elkhashen et al., 2020; Kim, 2020; Ozili & Arun, 2020) . The increasing daily cases of COVID-19 affect government policies (Aksoy et al., 2020). Consistent with research, Aksoy (Aksoy et al., 2020), That the daily cases of COVID-19 affect policy, especially in this case, the policy of budget change for efforts to handle COVID-19. The higher the daily cases of COVID-19, the higher the budget change.

H1: Daily cases have a positive and significant effect on budget changes.

COVID-19 has caused various problems in health and the social sector (Rachmadani, WS, Suhardjanto, D., Almasyhari, AK, Widarjo, W., & Rosadi, 2022). These social problems are reflected in the soaring unemployment rate (Ozili & Arun, 2020). The soaring unemployment rate in Indonesia as of August 2020 increased by 7.07 percent; compared to 2019, this percentage increased by 1.84 percent (Badan Pusat Statistik (BPS), 2020). The unemployment rate was severely impacted during the COVID-19 Pandemic (Seiwald & Polzer, 2020). Social severe problems affect budget change policies (Wu & Lin, 2020). It is predicted to be consistent with the study; the higher the social problem, the higher the budget change.

H2: Social problems have a positive and significant effect on budget changes.

Economic problems due to the impact of COVID-19 have made the government carry out budget change policies to deal with the impact so that the impact remains relatively high (Elkhashen et al., 2020; Kim, 2020). Economic problems during the COVID-19 pandemic impacted the slowdown in domestic economic activities and a significant decrease in state revenue (Elkhashen et al., 2020). The economic problems were caused by decreased regional revenues in the second quarter during COVID-19. With the contraction of economic growth in 2020 compared to last year, each region has declined 5.3 percent (Bappenas, 2020). The economic problem of the study is proxied using GRDP. The higher the GDP means the increasing economic level of a region (Widyaningrum et al., 2019). It is predicted to be consistent with the study; the higher the GDP, the lower the budget change policy.

H3: Economic problems have a negative and significant effect on budget changes.

The issue of COVID-19 has received much attention from the public (Aksoy et al., 2020). The media can influence the public agenda, so the government focuses on handling an issue to become a legitimate policy (K. Iyengar et al., 2015). The COVID-19 issue that is intensively reported continuously and repeatedly will influence the public to focus on the issue (Aksoy et al., 2020). Public attention significantly affects public policy decision-making (Aksoy et al., 2020; Tierney et al., 2006; Turcotte et al., 2017; Ulmer et al., 2017; Uscinski, 2009). It is predicted to be consistent with the study; the higher the public attention, the higher the policy of budget change.

H4: Public attention has a positive and significant effect on budget changes.

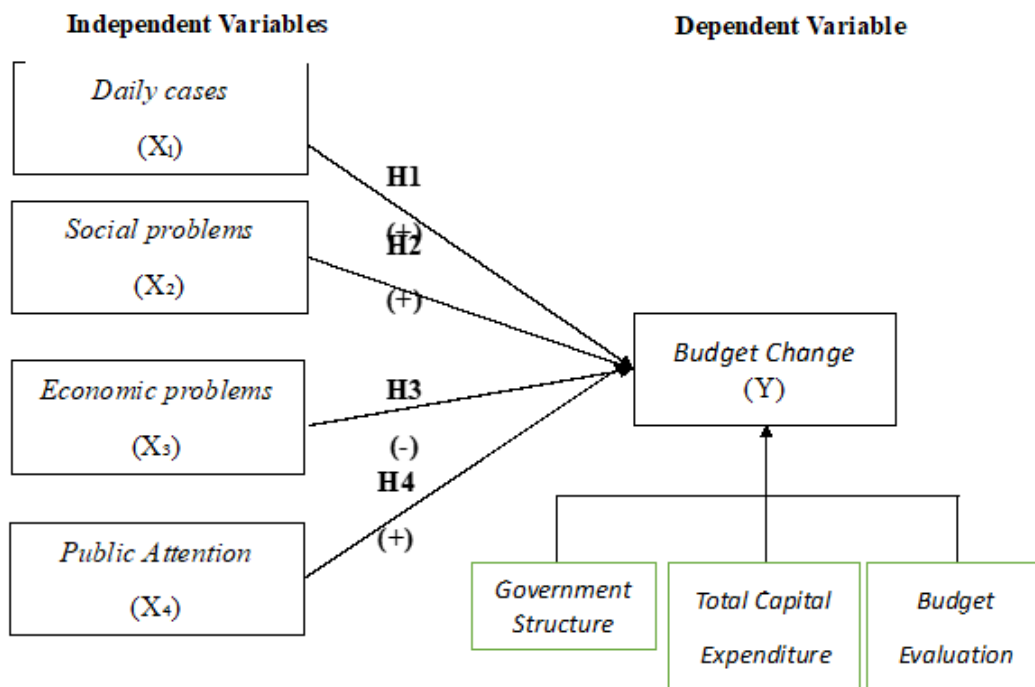


Fig. 2. Research Framework

3. Methods

3.1 Samples

The population of the study is local governments throughout Indonesia, consisting of 542 provinces/cities/districts. The study uses purposive sampling, where the sample is selected based on the criterion that all local governments report all the results of budget changes; if they do not report, they are not used as samples. Each local government is required to be able to display data related to health, social and economic, as well as public attention; if it still needs to be met, then it is not used as a sample criterion. The study only used 231 samples of all provinces/cities/ districts in Indonesia. The data used is cross-sectional, which only takes data from 2020. Only the 2020 sample was used in the study because 2020 was the beginning of the global COVID-19 pandemic, and budget change occurred suddenly that year due to Indonesia's health, social and economic crisis. The dependent variable (budget change) data is taken from the Audit Board (AB) as a Budget Allocation Report for handling COVID-19. While the independent variable of daily cases of COVID-19 can be accessed via <https://covid.go.id> . Social problems proxied by unemployment and economic problems proxied using GRDP can be accessed through the website bps. Go.id (Widyaningrum et al., 2019) .

Public attention can be searched by using Google Trends search to find out how much public attention to news about COVID-19 can be accessed by news through Google (Aksoy et al., 2020). The time range used in measuring all independent variables occurred from March 11, 2020, to June 20, 2020. This is because the announcement of the WHO pandemic occurred on March 11, 2020, and the budget change was implemented on June 20, 2020. Table 1 shows the sample data used in the study.

Table 1. Sample Distribution

Provinces/ Cities/ Districts	Number of Local Governments
Aceh	9
Sumatra	62
DKI Jakarta	1
West Java	30
Central Java	33
Yogyakarta	31
Banten	8
Bali	6
West Nusa Tenggara	3
East Nusa Tenggara	2
West Kalimantan	5
Central Kalimantan	2
South Kalimantan	2
East Kalimantan	5
North Kalimantan	5
Central Sulawesi	2
South Sulawesi	4
Southeast Sulawesi	2
Gorontalo	3
Maluku	3
North Moluccas	2
West Papua	1
Papua	3
Total: 231	

3.2 Models and Variables

The study uses a regression test model among independent variables of the Number of Daily COVID-19 Cases, Social problems, Economic problems, and Public Attention. It also analyzes the control variables in government structure, total capital expenditure, and budget evaluation on budget change policies.

Here are the models of the study:

Multiple Regression Test (222 samples in Indonesia)

$$BUDCAG = \alpha + \beta_1 DAICES + \beta_2 SOCPRO - \beta_3 ECOPRO + \beta_4 PUBATT + \beta_5 GOVSTR + \beta_6 TOCE + \beta_7 BUDEV + e \dots (1)$$

Robustness Check Test

$$BUDCAG_{Sumatera} = \alpha + \beta_1 DAICES + \beta_2 SOCPRO - \beta_3 ECOPRO + \beta_4 PUBATT + \beta_5 GOVSTR + \beta_6 TOCE + \beta_7 BUDEV + e \dots (2)$$

$$BUDCAG_{Java} = \alpha + \beta_1 DAICES + \beta_2 SOCPRO - \beta_3 ECOPRO + \beta_4 PUBATT + \beta_5 GOVSTR + \beta_6 TOCE + \beta_7 BUDEV + e \dots (3)$$

$$BUDCAG_{Kalimantan} = \alpha + \beta_1 DAICES + \beta_2 SOCPRO - \beta_3 ECOPRO + \beta_4 PUBATT + \beta_5 GOVSTR + \beta_6 TOCE + \beta_7 BUDEV + e \dots (4)$$

$$BUDCAG_{Sulawesi} = \alpha + \beta_1 DAICES + \beta_2 SOCPRO - \beta_3 ECOPRO + \beta_4 PUBATT + \beta_5 GOVSTR + \beta_6 TOCE + \beta_7 BUDEV + e \dots (5)$$

Notes:

X1, DAICES = T the number of daily cases of COVID-19 during the period March 11 to June 20, 2020,

X2, SOCPRO = Unemployment rate during 2020

X3, COPRO = Total GDP during 2020

X4, PUBATT = Public Attention searched using Google trends during the period March 11 to June 20, 2020,

GOVSTR = Government Structure by giving categories to the type of local government, Province=1 City=2 District=3.

Total Capital Expenditure uses the total amount of capital expenditure before the budget change was made. To identify the budget and whether or not the components of the budget change are complete or not. Complete budget change=1, incomplete budget change =2.

4. Analysis Results

4.1. Descriptive Test

The descriptive statistics in Table 3. used a sample of the 2020 research year. It is done to find the research variables' mean, maximum, and standard deviation values. The statistical results revealed that the mean value in the variable daily cases of COVID-19 is 385.1385. In contrast, the maximum value of 12010 is located in the province of East Java, so the daily cases of COVID-19 in East Java Province are the highest in Indonesia. For the minimum value of 1, there is Pagar Alam City, the lowest daily case of COVID-19 throughout Indonesia. Pagar Alam City is an area in South Sumatra. The variable daily cases of COVID-19 have a standard deviation of 1284,759

The social problem variable has a mean value of 6.504199; the social problem variable is proxied using the unemployment rate that occurred during the COVID-19 crisis. The maximum unemployment rate of 14.29 is in Bogor City, so Bogor City has the highest unemployment rate in Indonesia during the COVID-19 crisis. The minimum unemployment rate of 0.95 is in Lamongan district, so Lamongan district has the lowest unemployment rate in Indonesia. The standard deviation on social problems is 2.930813.

The variable of the economic problem has a mean value of 7.310693. The variable of the economic problem is proxied by the amount of GDP, which describes the level of public consumption during the COVID-19 crisis. The highest level of GDP is reflected in the maximum value of 9.25 DKI Jakarta, which means DKI Jakarta has the highest GRDP level in all of Indonesia. At the same time, the Minimum GRDP of 6.05 is located in Sabang Aceh City y. The standard deviation in the economic problem variable is 0.545919.

The public attention variable has a mean of 212.8788. The Maximum Public Attention value of 4638 is located in West Java Province; this illustrates that West Java Province has received significant public attention throughout Indonesia in highlighting COVID-19 cases. The minimum Public Attention score of 50 is in Serdang Bedagai district, part of North Sumatra Province public Attention standard deviation of 504.5146.

Table 2. Descriptive statistics

Variables	Mean Std.	dev.	Min	Max
BUDCAG	0.1410282	0.07233	0.000151	0.492222
DAICES	385.1385	1284,759	1	12010
SOCPRO	6.504199	2.930813	0.95	14.29
ECOPRO	7.310693	0.545919	6.05	9.25
PUBATT	212.8788	504.5146	50	4638
GOVSTR	2.363636	0.720672	1	3
TOCE	11.59346	0.363953	10.88	13.21
BUDEV	1.393939	0.489683	1	2

4.2 Analysis Correlation

Table 4, the correlation matrix shows a correlation value of not more than 0.8, indicating that there is no multicollinearity. The study's data have passed the classical assumption tests, including normality, autocorrelation, heteroscedasticity, and multicollinearity. Normality test on 2 31 samples with one sample Kolmogorov-Smirnov test 95% confidence level, and 5% alpha with 0.2% significance results means more than 0.05%, so the data is well-distributed. Then, the autocorrelation value is 0.59 and above alpha 0.05, so it is free of autocorrelation.

Testing continues to demonstrate the feasibility of classical assumptions by conducting heteroscedasticity tests. The study used the P ark test for heteroscedasticity, not the G drawer test. When using the G Lacier test, several variables are affected by heteroscedasticity, so the alternative provides an alternative to doing the park test so that the study has passed the heteroscedasticity test, which is all variable X significance results above 0.05.

Table 3. Correlation Matrix

	BUDCAG	DAICES	SOCPRO	ECOPRO	PUBATT	GOVSTR	TOCE	BUDEV
BUDCAG	1							
DAICES	0.0893	1						
SOCPRO	0.0019	0.1577	1					
ECOPRO	-0.1008	0.6556	0.2947	1				
PUBATT	-0.0083	0.279	-0.1131	0.3273	1			
GOVSTR	-0.2342	-0.3753	-0.2951	-0.1067	-0.1548	1		
TOCE	0.0261	0.6701	0.1399	0.7761	0.389	-0.1992	1	
BUDEV	-0.5632	-0.0198	-0.0664	0.1301	-0.0909	0.2577	0.0689	1

4.3 Regression Test

Table 5 reports regression results using ordinary least squares (OLS) multiple regression and robustness check test. The study examines independent variables of daily cases of COVID-19, social problems, economic problems, and public attention. It also studies the control variables in government structure, total capital expenditure, and budget evaluation.

Table 4. Regression Test Results

	(1) BUDCAG Indonesia	(2) BUDCAG Sumatra	(3) BUDCAG Java	(4) BUDCAG Borneo	(5) Sulawesi BUDCAG
DAICES	0.0000153 *** (3.88)	-0.00000730 (-0.27)	0.0000204 *** (4.25)	-0.0000285 (-1.36)	-0.0000129 (-0.82)
SOCPRO	-0.000383 (-0.27)	-0.000886 (-0.29)	-0.00122 (-0.61)	-0.00214 (-0.34)	0.00761 (1.55)
ECOPRO	-0.0231 * (-1.80)	0.00663 (0.30)	-0.0453 ** (-2.08)	0.119 (2.34)	-0.0557 (-1.27)
PUBATT	-0.0000414 *** (-4.49)	-0.0000750 (-1.31)	-0.0000433 *** (-4.42)	-0.0000936 (-0.51)	0.000276 (1.13)
GOVSTR	-0.00861 (-1.38)	-0.00812 (-0.58)	-0.0164 (-1.60)	-0.00858 (-0.35)	0.0299 (0.98)
TOCE	0.0412 ** (2.19)	0.0235 (0.61)	0.0509 * (1.95)	0.0147 (0.20)	0.107 * (1.77)
BUDEV	-0.0710 *** (-8.72)	-0.0750 *** (-5.00)	-0.0648 *** (-5.98)	-0.142 ** (-3.22)	-0.0740 ** (-2.43)
CONS	-0.0426 (-0.25)	-0.0411 (-0.12)	0.0244 (0.10)	-0.665 (-1.04)	-0.707 (-1.11)
N	231	73	113	17	28
r2	0.390	0.288	0.493	0.712	0.406

t statistics in parentheses: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

Table 5 results government regression areas throughout Indonesia show case daily COVID-19 and problems economy has a p-value of 0.0000153 and -0.0231, so that hypothesis accepted. This also applies to the regression conducted on the island of Java, which shows that case daily COVID-19 has a p-value of 0.0000204 and problems economy has a p-value of -0.0453, so the hypothesis can be accepted. Those results are consistent with research conducted by Rachmadani, W. S., Suhardjanto, D., Almasyhari, A. K., Widarjo, W., & Rosadi, (2022) that results case of daily COVID-19 effect to change budget, as well as problem consistent economy with results study by that the problem economy influential to change budget.

5. Discussion

This study aims to test influential factors in deciding on policy changes in the budget. The research framework was developed into four variables: daily cases of COVID-19, social problems, economic problems, and public attention. From the hypotheses that have been developed, the study found that daily cases of COVID-19 and economic problems have a significant effect on budget change policies during crisis times, while social problems and public attention have proven not to have a significant effect on budget change policies during crises.

First, daily COVID-19 cases have positively and significantly affected budget change policies. It is consistent with the research (Elkhashen et al., 2020; Kim, 2020; Ozili & Arun, 2020). The budget change policy provides a solution due to a significant increase in cases. Those results align with agenda-setting theory, which assumes that policy influences issues that occur in society. Formulation of the policy agenda change budget in study This proves that issues regarding the addition of sufficient cases of COVID - 19 significant from time to time; it turns out to push stakeholders' interest in doing policy change budget manner fast (Clarke, 2004; Kingdon, 1995; Lawrence & Birkland, 2004). this strengthens the statement that hypothesis 1 is accepted and proven consistent with the results study that an additional effect of COVID-19 cases is positive and significant to change the budget due to COVID-19.

Facts on the ground show that in the first 11 days, the spread of the COVID-19 virus occurred rapidly; 69 people were exposed to COVID-19, four died, and five were declared cured (Gitiyarko, 2020). Positive cases of Coronavirus-19 in Indonesia are still increasing; until May 31, 2020, the cumulative number of positive cases of the COVID-19 virus reached 26,473 people. Seven thousand three hundred and eight people were cured, and 1,613 others died. In May 2020, positive cases of COVID-19 jumped drastically (Indonesia, 2020). Addition cases that occurred in Indonesia during the period March-June based on data recorded on the island Java, there were 19,061 additional cases; island Sumatra 5,488 people were exposed to COVID-19, while Kalimantan, Sulawesi, and Papua experienced case addition amount daily of In 5,077, In 6,875 and 1,750 people infected with COVID - 19 (covid.go.id).

The phenomenon of daily COVID-19 cases that continue to increase has prompted Regional Governments to make budget changes policies by adjusting the State Budget and FY 2020 Regional Budget to handle the impact of COVID-19. The adjustment follows the guidelines stipulated in the Joint Decree of the Minister of Home Affairs and Minister of Finance Number 119/2813/SJ and 117/KMK.07/2020 concerning the Acceleration of APBD Adjustments in 2020 in the Framework of Handling COVID-19, as well as Securing Public Purchasing Power and the National Economy (SKB Mendagri dan Menkeu), and Minister of Finance Regulation Number 35/PMK.07/2020 concerning Management of Transfers to Regions and Village Funds FY 2020. The policy is in the Framework of Handling the COVID-19 Pandemic in the Face of Threats that Endanger the National Economy (PMK No.35/2020) (Kemenkeu.go.id, 2020). The policy emphasizes policy changes as implications for health, social and economic.

Second, the Central Bureau of Statistics for 2020 stated that the TPT (Open Unemployment Rate) reached 7.07 percent of the 138.22 million workforce. So that it can be predicted that there are 9.77 million openly unemployed people, even though there was an increase in the Labor Force Participation Rate (TPAK) by 0.24 percentage points to 67.77 percent, which was triggered by a decrease in the number of working people. The COVID-19 pandemic has had an impact on the amount of unemployment. 760 thousand residents included in No forced work, as well as 1.77 residents who do not work, and 24.03 million working population experience a reduction in working hours. According to the Institute for Development of Economics and Finance (Indef), there is 7.8 percent or 10.4 million residents unemployed (Thomas, 2020)

The National Development Planning Agency (Bappenas) predicts that by 2021 the unemployment rate will touch 12.7 million people. In 2020, Bappenas estimates that the open unemployment rate (TPT) will still be safe and touch 8.1 to 9.2%, a jump from the 2019 position of around 5.28%. Bappenas has a target that 2021 TPT will be held at 7.7-9.1%. In comparison, the TPT of 9.1% was reached in 2007 with 10 million unemployed people. This prediction shows that in a relatively short year, the decline in unemployment for three government periods at the same time exceeds the highest record in the last 15 years (Thomas, 2020).

The Social Problems variable proxied by the Unemployment Rate does not significantly affect Local Government. It contradicts research by (Dzigbede & Pathak, 2020; Ozili & Arun, 2020), which state that the budget change policy is a form of prevention against the social impacts caused by COVID-19. Social Problem Variables do not significantly affect budget change policies; it is alleged that the increase in social problems has not had a significant impact. The Central Bureau of Statistics reported that the social problem is that the number of unemployed people before June 2020 amounted to 1.82 million. However, this number was still relatively low compared to February 2021, which reached 8.75 million people (Son, 2021). The COVID-19 pandemic is expected to experience a spike in the unemployment rate in 2021. Bappenas predicts that 2021 unemployment could touch 12.7 million people (Thomas, 2020a).

Third, the facts show that the Indonesian government made policy changes during the COVID-19 crisis so that the economic level did not experience a slump. Hence, the Indonesian government launched PEN (Kemenkeu.go.id, 2020). The research shows a significant negative influence on economic problems and budget change policies. It is consistent with research by (Widyaningrum et al., 2019) that there is a negative influence on economics and budget changes. (Widyaningrum et al., 2019) It was stated that GDP describes economic conditions and is an indicator to determine social and economic growth. COVID-19 conditions slumped the economy and caused congestion in the business and retail world. Research (Ozili & Arun, 2020) revealed that the economic crisis resulted in a sharp decline in export activities. The economic shock in terms of visa acceptance has also dropped dramatically. Therefore, the budget change policy is the right solution to overcome the economic impact of COVID-19. The policy can be pursued by cutting budgets on public investment and human resource development (Dzigbede & Pathak, 2020).

The Indonesian economy based on GDP (Gross Domestic Product) in the second quarter of 2020 at current prices was IDR 3,687.7 trillion, but based on constant prices with the 2010 base year of IDR 2,589.6 trillion, when compared to constant or yoy prices (year on year), economic growth in the second quarter of 2020 experienced a contraction of -5.32%, compared to the first quarter of 2020, a contraction of -4.19%. In semester I of 2019, growth contracted -1.26%; the contraction in Indonesia's economic growth in the second quarter on a YoY basis was quite profound. Based on these data, Indonesia's economic growth experienced negative growth in the second quarter of 2020 (Badan Pusat Statistik (BPS), 2020)

BPS released Indonesia's 2020 economic growth figures which experienced a growth contraction of 2.07% compared to 2019. Gross Domestic Product (GDP) at current prices reached IDR 15,434.2 trillion, and GDP per capita reached IDR 56.9 million or US \$ 3,911, 7; from the production side, the deepest growth contraction occurred in the Transportation and Warehousing Business Field by 15.04%, meanwhile, from the expenditure side, almost all components contracted. The Export of Goods and Services component became the component with the deepest contraction of 7.70%. Meanwhile, imports of goods and services, which are a deducting factor, contracted by 14.71% (Badan Pusat Statistik (BPS), 2020).

The Indonesian economy in quarter IV-2020, compared to quarter IV-2019 experienced a growth contraction of 2.19% (y-on-y); from the production side, the Transportation and Warehousing Business Field experienced the deepest growth contraction of 13.42%. On the expenditure side, the Export of Goods and Services Component experienced the deepest growth contraction of 7.21%; meanwhile, Imports of Goods and Services which were a deducting factor, contracted by 13.52%. The Indonesian economy in the fourth quarter of 2020, compared to the previous quarter, experienced a growth contraction of 0.42%; from the production side, the deepest growth contraction occurred in the Agriculture, Forestry, and Fishery Business Fields at 20.15%, from the expenditure side,

the highest growth was achieved by the Component Government Consumption Expenditures (PK-P), which grew by 27.15%.

The spatial structure of Indonesia's economy in 2020 is dominated by the province group in Java Island by 58.75%, with economic performance experiencing a growth contraction of 2.51%. The Central Statistics Agency (BPS) has issued data on Indonesia's first-quarter economic growth, which grew by 2.97 percent. This figure was significantly eroded from the growth forecast in the 2020 State Budget, one of the reasons being the significant decline in the manufacturing sector in April 2020 to its lowest level. This provides an additional perspective that COVID-19 has drastically reduced economic activity, both in terms of demand, and public consumption, namely transportation, and shopping.

Fourth, public attention negatively affects budget change policies. It contradicts research (Aksoy et al., 2020), which states that public attention positively influences public policy. A significant COVID-19 surge triggered the budget change policy in Indonesia. It is evidenced by the regulations issued by the President of Indonesia, Presidential Instruction No. 4 of 2020, reallocating the budget and procurement of goods and services to accelerate the handling of COVID-19. So Public Attention is not the dominant variable influencing budget change policies due to the crisis.

The data showed on the search Google Trends that Public Attention No spread in a manner evenly in each district, city, or province in Indonesia. Public attention is constrained by access to remote areas in Indonesia. Public Attention regarding COVID-19 has received little response from the public; data shows that around 231 local governments throughout Indonesia have yet to respond to news regarding COVID-19 in 2020. The following is a picture chart from a Google Trends search regarding Public Attention public related publication of COVID-19 range time March-June 2020 :

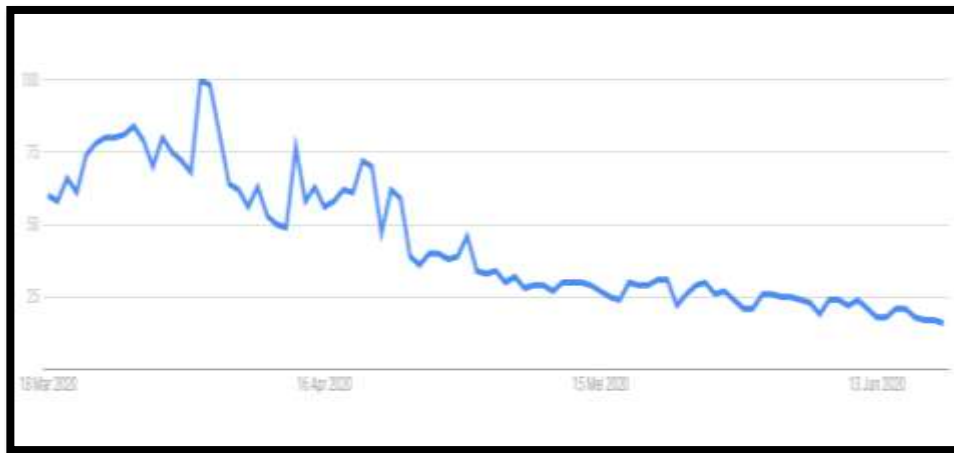


Fig. 3. Search Public Attention COVID - 19 Year 2020 Period March-June 2020

Source: Google Trends, 2020

The picture above shows the chart of the attention public increase range only at time end of March and then charts the mean slope of attention public start decreases and stabilizes from May to June 2020. Emergence policy change budget due to COVID-19 triggered spike continuing case increase from time to time and circumstances slumping economy sharp.

6. Conclusions

Based on the results of statistical testing of the study, 1) the number of daily cases of COVID-19 economic problems has a positive and significant effect on budget change policies due to the COVID-19 crisis. 2) Social problems negatively and insignificantly

affect budget change policies. 3) Economic problems have a negative and significant effect on budget changes. 4) Public attention has a negative and significant on budget changes.

Study This offer various implication. First, the research contributes to the literature by providing proof of the Influence of Surge Case COVID-19, Social Problems, Economic Problems, Public Attention, and Variables Control Structure Governance, Capital Expenditure, and Evaluation Budget to change the Budget of Local Government in Indonesia. Research on budget changes COVID-19 in Indonesia has never been studied before, especially in public accounting research. The second implication of Research policy change is that the COVID-19 budget delivers renewal in discussion change budget during the COVID-19 pandemic, which has different cases seen from the developing side of the issue and not there is an element of politics as in the research budget before.

Third, results study. This describes that There are several presumed factors that influence the implementation policy. Refocusing the current Local Government pandemic COVID-19, Surge Case COVID - 19 Social Problems, Economic Problems, Public Attention and Variables Control Structure Governance, Capital Expenditure, and Evaluation Budget. this result can make consideration for stakeholders' interest. For fixing sectors that have had an impact significantly related pandemic COVID-19, so appear an effort to repair the implementation policy change budget, particularly during pandemic COVID-19.

Then it is suggested; 1) researchers can further add other variables using different theoretical dimensions and 2) researchers can add observation periods to provide a more consistent picture in future studies. The implication of the research is to provide a theoretical reconstruction that is different from previous budget change research, which is studied through the systemic agenda dimension in the Systemic Agenda of Agenda Setting Theory and can contribute to policy actors in providing pandemic mitigation in the future.

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