

ISSN: 0258-2724

DOI : 10.35741/issn.0258-2724.56.3.16

Research article

Economics

IMPACT OF PANDEMIC COVID-19 ON LOCAL GOVERNMENT'S FINANCIAL PERFORMANCE IN INDONESIA

新冠肺炎大流行对印度尼西亚地方政府财务业绩的影响

M. Anas

Universitas Nusantara PGRI Kediri

Jl. KH. Achmad Dahlan 76 Mojoroto East Java 64112, Kediri, Indonesia, anas@unpkediri.ac.id

Received: March 15, 2021 ▪ Review: April 17, 2021 ▪ Accepted: May 13, 2021 ▪ Published: June 30, 2021

This article is an open-access article distributed under the terms and conditions of the Creative Commons Attribution License (<http://creativecommons.org/licenses/by/4.0>)

Abstract

This research aims to know the impact of covid-19 on the performance of local government in Indonesia. This study uses qualitative approaches — sampling techniques with Stratified Random Sampling, based on the level of worst exposure to COVID-19. The results showed that the COVID-19 outbreak had no significant effect on the financial performance of local governments in Indonesia. The COVID-19 outbreak affects economic activity and people's lives. The increase in growth was mainly driven by optimism and improvement from the health side. Although economic growth is expected to improve, public activity will not recover due to the limited availability of vaccines. Nevertheless, central and local governments are optimistic about future economic growth after mass and comprehensive vaccination, especially those affected by COVID-19.

Keywords: Impact of COVID-19, Financial Performance, Local Government

摘要 本研究旨在了解新冠肺炎对印度尼西亚地方政府绩效的影响。本研究使用定性方法—分层随机抽样的抽样技术，基于新冠肺炎的最严重暴露水平。结果表明，新冠肺炎爆发对印度尼西亚地方政府的财务业绩没有显著影响。新冠肺炎的爆发影响了经济活动和人们的生活。增长的增加主要是由健康方面的乐观和改善推动的。尽管经济增长有望改善，但由于疫苗供应有限，公共活动不会恢复。尽管如此，中央和地方政府对大规模全面接种疫苗后的未来经济增长持乐观态度，尤其是那些受新冠肺炎影响的国家。

关键词: 新冠肺炎 的影响, 财务绩效; 地方政府

I. INTRODUCTION

The coronavirus disease-19 (Covid-19) outbreak that has spread rapidly globally has become a health issue that has caused concern and chaos [1], [2], [3]. The COVID-19 pandemic caused unprecedented disruption to people's lives and jobs, resulting in a wide range of responses from governments around the world [4]. WHO, on March 11, 2020, officially declared Covid-19 as a pandemic [5]. Indonesia is one of the countries exposed to Covid-19. The Covid-19 pandemic has a profound impact in Indonesia, where government handling is still not optimal, as seen from the increase in the number exposed to covid-19 today.

The Covid 19 pandemic impacts the level of public health and the financial performance of local governments in Indonesia. Budgets are diverted to prevent the spread of COVID-19 in the financial relationship between the central and local governments based on the understanding that the region has the right to regulate and manage its households related to meeting regional needs [6]. The fiscal decentralization process of local governments is given the power to increase and maintain financial resources to meet the region's responsibilities.

Previous research has been relevant that the impact of COVID-sustainable development in Nigeria is constrained by difficulties in paying down debt [7]. Pandemics pose a greater risk to food security, poverty, and distribution at the frequency and patterns of food consumption in households in Africa [8]. Most companies have financial difficulties dealing with solvency problems, with total assets insufficient to pay their debts [9]. The impact of COVID-19 controls investor sentiment, credit risk, liquidity risk, asset demand, and oil prices [10].

Cumulative losses for the Somaliland livestock sector and the government were US\$770 million over five years. This loss was due to the COVID pandemic, which limited participation during the hajj season to US \$42 million [3]. Guo and Shi's [11] research showed that regional fiscal pressures increased from 0.342 to 0.435, increasing 27.08%. This study provides policy implications for optimizing tax structures and reducing regional fiscal pressures. Vietnam is one of the few countries to tackle the COVID-19 pandemic successfully. However, aggressive measurements of the pandemic are at the expense of the company's economic activity and financial performance [12].

Based on the mapping of preliminary research that there has been no research on the impact of COVID on the financial performance of local

government. Research has been conducted on health, infrastructure, food security, debt repayment, economic activity, and taxes. So researchers are interested in researching the impact of COVID-19 on the financial performance of local governments. The novelty of this study is the impact of COVID on the financial performance of local government. This research aims to inform the COVID-19 effect on the financial performance of local governments in Indonesia. The scope of this research on the financial performance of local governments in Indonesia during the COVID-19 pandemic. Financial performance assessment based on development achievements and budget usage during the COVID-19 pandemic.

II. METHODS

A. Sample Techniques

The sampling technique is a way to determine the number of samples according to the sample size used as the actual data source, taking into account the properties and spread of the population to obtain a representative sample [13]. The automated random sampling method takes samples based on a certain level. For example, samples taken based on the three provinces exposed to COVID-19 are the largest in Indonesia selected stratified random sampling. Based on the research sampling techniques conducted in DKI Jakarta, North Sumatra, and East Java.

B. Research Design

The sampling technique is a way to determine the number of samples according to the sample size used as the actual data source, taking into account the properties and spread of the population to obtain a representative sample [13]. The automated random sampling method takes samples based on a certain level. For example, samples taken based on the three provinces exposed to COVID-19 are the largest in Indonesia selected stratified random sampling. Based on the research sampling techniques conducted in DKI Jakarta, North Sumatra, and East Java.

C. Data Collection Techniques

The authors used 4 (four) stages of the method to obtain various data related to research. First, editing is a re-examination ranging from completeness, conformity, and relevance to issues related to research. The second is coding, which provides notes that state the type of source (books, journals, research, and so on).

Furthermore, reconstructing, namely reordering the research source materials regularly and logically, is easy to understand and interpret. Furthermore, the systematization is to place materials sequentially based on the systematic framework of discussion that refers to the sequence of problems.

D. Data Analysis Techniques

Data collection and data analysis activities are unlikely to be separated from each other. Both take place simultaneously. The process is cyclical and interactive, not linear, as in Figure 1.

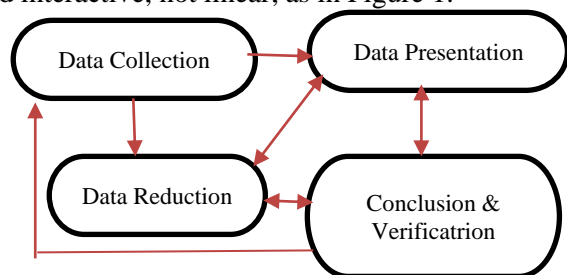


Figure 1. Data analysis process [14]

Figure 1 shows the interactive nature of data collection with data analysis, and data collection is an integral part of data analysis activities. Data reduction attempts to deduce data and then sort the data into specific concept units, specific categories, and specific themes. The result of data reduction is processed in such a way that it looks more intact figure. The withdrawal of conclusions is carried out by researchers continuously while in the field. From the beginning of data collection, qualitative researchers began to look for the meaning of objects, noting the regularity of patterns (in theoretical notes), explanations, possible configurations, causal flow, and propositions.

These conclusions are handled loosely and remain open, but conclusions are already provided. Those conclusions were also verified during the study by: (1) rethinking during writing, (2) a review of field notes, (3) a review and exchange of thoughts between peers to develop intersubjective agreements, (4) extensive efforts to place copies of a finding in another set of data.

III. RESULTS AND DISCUSSION

A. Financial Performance Results of DKI Jakarta Province

The economy of DKI Jakarta in the third quarter of 2020 is still contracting but improving compared to the previous quarter, in line with the increasing fiscal stimulus in DKI Jakarta and the community's mobility. As a result, in the third quarter of 2020, Jakarta's economy grew

negatively by -3.82% (yoy), improving from a contraction in the second quarter of 2020 of -8.23% (yoy). In terms of spending, the reduced contraction of the economy was mainly contributed by government consumption that grew positively, while other components of spending still contracted.

The increase in government consumption stemmed from increased spending on goods and social assistance to deal with the COVID-19 pandemic. In terms of Business Field (BF), the deepest contraction occurred in BF Provision of Accommodation and Drinking Food, BF Processing Industry, BF Large Trade, and Retail, and Car and Motorcycle Repair, as well as BF Transportation and Warehousing, but with an improved contraction compared to the previous quarter. In addition, most business fields related to the handling of COVID-19 and new normal activities have improved, including BF Health and Social Activities Services, BF Information and Communication, BF Education Services, and BF Government Administration, Defense, and Mandatory Social Security. As a result, along with the continued contracting economic growth, inflation in DKI Jakarta province in the third quarter of 2020 remained low. In that period, inflation in DKI Jakarta province reached 1.76% (yoy), lower than the previous quarter (2.17%, yoy). Low inflation is also supported by lower inflation expectations, controlled commodity prices regulated by the government, such as transportation and energy tariffs, the effectiveness of inflation control programs by the Regional Inflation Control Team of DKI Jakarta, as well as the consistency of Bank Indonesia's policy in maintaining monetary stability.

Jakarta's economic growth, which contracted in the third quarter of 2020 due to the COVID-19 pandemic, contributed to a decrease in employment opportunities in Jakarta. That is reflected in the decrease in the number of people working and the increase in the Open Unemployment Rate in Jakarta. The absorption of informal labor in Jakarta increased while in the formal sector decreased. The activities of several businesses to absorb workers in Jakarta are also affected by the COVID-19 pandemic. Spatially, the most significant increase in unemployment occurred in West Jakarta.

In general, financial stability in DKI Jakarta in the third quarter of 2020 was maintained at a safe level amidst the declining banking intermediation function. Non-Performing Loans (NPL) ratio based on project location remained low at 2.48%, although slightly increased from the previous quarter's position of 2.27%. Bank loans grew

negatively by -2.95% (yoy) in the reporting quarter, more profound than the previous quarter of -1.47% (yoy), amidst improving economic performance. Meanwhile, financial liquidity was maintained as reflected by third-party funds, which grew from 9.62% (yoy) in the second quarter of 2020 to 16.27% (yoy) in the third quarter of 2020.

Along with improving economic performance in the third quarter of 2020, the financial transaction activity of the people of DKI Jakarta also increased, both cash and cashless. The increase in cash transactions was seen from the higher outflow amount compared to the previous quarter. Meanwhile, in non-cash, the increase in transactions occurred in both the national clearing system and the Bank Indonesia Real Time Gross Settlement (BI-RTGS) system.

Furthermore, in the fourth quarter of 2020, the economic performance of DKI Jakarta is predicted to grow positively quarterly, but annually (yoy) contraction even though it is not as deep as the previous quarter. The improvement in economic activity compared to the previous quarter occurred in line with transitional social distancing, reduced global economic contraction in the second semester of 2020, and local elections in various regions.

In line with the improving economic performance, inflationary pressures in Jakarta are also expected to increase in the fourth quarter of 2020. One of the causes of rising inflationary pressures is the National Religious Holidays 2020 and New Year 2021. It is expected to trigger public demand for goods/services in DKI Jakarta. The increase in demand is also supported by various economic recovery efforts undertaken by the government both at the central and provincial governments of DKI Jakarta. For the whole year, recent developments related to the impact of the COVID-19 pandemic on economic activity in Jakarta show that Jakarta's economic growth in 2020 is expected to contract from the previous year. The decline in economic activity is expected to occur in almost all spending components except government consumption and several prominent business fields. Various economic recovery policies from both the central government and the provincial government of DKI Jakarta withstand further declines in economic performance. As a result, the low inflation achievement until November 2020 is expected to bring Jakarta's inflation rate at the end of 2020 lower than the previous year and below the target range of national inflation in 2020, namely $3\% \pm 1\%$.

Furthermore, in 2021 the national economic recovery is expected to continue in line with the improvement of the global economy supported by the availability of vaccines, increased mobility of the community, and accommodative policies' impact during 2020. Global and national economic improvements are expected to boost Jakarta's economic recovery as well. Therefore, in 2021 Jakarta's economy is expected to grow positively.

Jakarta's inflation in 2021 is predicted to be higher than in 2020, in line with improving demand conditions driven by higher economic activity. Nevertheless, inflation is expected to remain within the target corridor of $3\% \pm 1\%$ with the support of inflation control efforts by DKI Jakarta Province.

B. Financial Performance Results of East Java Province

East Java's economic performance in the fourth quarter of 2020 improved compared to the previous quarter despite contracting. The improvement in demand performance was mainly driven by private consumption and net exports between regions. Meanwhile, in terms of supply, the increase mainly stemmed from the increase in the performance of the central business fields, namely the Processing, Trading, and Accommodation and Drinking Industries experienced compared to the previous quarter.

Overall in 2020, East Java GDP 2020 contracted compared to last year, which grew by 5.52% (yoy). The slowdown occurred in almost all demand components due to the COVID-19 pandemic and decreased private consumption, government consumption, investment, and net exports between regions. In addition, the COVID-19 pandemic has also depressed the building and construction investment sector due to reallocation and refocusing of government budgets and rescheduling of government and private projects due to policies restricting economic activity. Nevertheless, various assistance from the government for the target industrial and household sectors (pre-prosperous and affected by COVID-19) is considered to withstand a deeper slowdown in consumption.

Simultaneous local elections in December 2020 were also able to withstand a deeper contraction in household consumption. In terms of supply, the COVID-19 pandemic impacts the slowing performance of almost all business fields (BF) in East Java, including five major BF east Java, namely Processing, Trade, Construction, Agriculture, and Agriculture Accommodation and Drinking. On the other hand, the contraction

of East Java's more profound economic performance was restrained by the increase in the growth of Information & Communication, Health Services, and Social Activities and Water Procurement.

The economy of East Java in the first quarter of 2021 is expected to increase compared to the fourth quarter of 2020. In terms of demand, the improvement in east Java's economy in the first quarter of 2021 is expected to stem from the increase in net exports between regions mainly. In terms of supply, improvements are expected to result from the improved performance of the Processing, Trade, Construction, and Provision of Drinking Food Accommodation in response to increased domestic and global demand in line with the ongoing COVID-19 vaccination that is driving the broader opening of productive economic sectors.

The government budget in East Java in 2020 amounted to Rp202.5 trillion, a decrease of 10.00% (yoy) compared to the post-2019 budget. Based on nominal and share, district/city budget dominates the government expenditure budget in East Java (Rp102.76 trillion, share 50.75%), followed by the state budget for East Java (Rp65.17 trillion, share 32.18%). The lowest is the East Java provincial budget (Rp34.57 trillion, share 17.07%).

In the fourth quarter of 2020, the total realization of government expenditure reached 90.11% of the budget ceiling and higher than the fourth quarter of 2019 (83.39%). The highest realization occurred in the State Budget of East Java Province (95.04%), followed by the provincial budget (93.41%) and the lowest in the District /City Budget, which is only 85.88% of the budget ceiling. The increase in realization in 2020 in line with the acceleration of social assistance spending to minimize the impact of the COVID-19 pandemic on people's welfare.

The stability of East Java's financial system in the fourth quarter of 2020 is maintained despite the potential risks from the impact of the COVID-19 pandemic that needs to be observed. However, the performance of the corporate and household sectors is observed to improve limited. Although the main business field of East Java has shown improvement compared to the previous quarter, corporate lending in general in the reporting period is still slowing compared to the previous quarter, accompanied by increased fundraising in the corporate sector. That indicates that the improvement in corporate performance in the fourth quarter of 2020 is supported by existing inventories and financed by internal sources of businesses' funds, while new

investments and production are still limited. Furthermore, although household consumption (RT) increased in the reporting period, lending in the Household sector in the reporting period was slow compared to the third quarter of 2020.

Implementing the government's policy of limiting economic activity to reduce the spread of COVID-19 is thought to impact the decrease in incomes of a group of people and still restrain the consumption of people with upper-middle incomes. It is thought to restrain the higher rate of public consumption and investment, thus implicating the restraint of credit demand. Banking intermediation in East Java in the fourth quarter of 2020 was slow due to a higher credit disbursement slowdown amidst the increasing deposit growth.

The Loan to Deposit Ratio (LDR) in East Java in the fourth quarter of 2020 reached 87.28%, down from the previous quarter. The slowing of LDR is due to lower credit growth compared to deposit growth. As a result, bank credit risk in East Java in the fourth quarter of 2020 was observed to increase compared to the third quarter of 2020 but was maintained within the safe limit. Credit risk increased due to the increase in NPL ratio (from 3.66% to 3.91%). At the same time, liquidity risk tends to below.

East Java's economy in 2021 is projected to grow higher in line with global and domestic economic improvements. In terms of demand, East Java's economic performance improvement is expected to stem from the acceleration of household consumption, investment, and net exports between regions. Meanwhile, Foreign Exports are also expected to continue to grow positively. In addition, global vaccination policies are expected to encourage the broader opening of productive economic sectors and increased public activity that has implications for increasing external and domestic demand. In terms of supply, east Java's economic improvement is expected to be supported by improvements in the performance of the central business fields, namely the processing and trading industries, in response to rising domestic and external demand.

Furthermore, the construction business is expected to accelerate in line with expanding productive economic sectors with health protocols and development infrastructure projects by Presidential Regulation 80/2019. Meanwhile, East Java's Consumer Price Index (CPI) in 2021 is projected to increase compared to 2020 but is still within the national inflation target of 3.0% \pm 1% (yoy). The increase in inflationary pressure is predicted to be due to the recovery in economic

performance, increasing inflation, especially the Food and Beverage/Restaurant and Transportation Supply group.

C. North Sumatra Province Financial Performance Results

The impact of COVID-19 on the economy has subsided. North Sumatra's economic growth in the third quarter of 2020 was recorded -2.60% (yoy), up slightly from the previous quarter of -2.66% (yoy). The economic recovery stemmed from import growth that contracted deeper. Preparation of local elections in 23 districts/cities also supports economic improvement in household needs. In terms of business, performance improvement occurs in Trade and Transportation and Warehousing in line with new habit adaptation.

Economic recovery is expected to continue until the fourth quarter of 2020. The prospect of improving economic growth stems from domestic demand. Optimization of local government spending will encourage government consumption. In addition, household consumption began to recover even though it has not returned to the normal phase in line with healthcare improvements. The recovery of household consumption will be reflected in the improvement of Trade and Transportation, and Warehousing. Overall in 2020, the economy of North Sumatra will be lower than the previous year due to the pandemic.

The Regional Budget of North Sumatra in 2020 decreased. Regional budget spending and transfer in 2020 budget decreased by 22.2% compared to the 2019 budget to Rp 48.6 trillion. Until the third quarter of 2020, the realization of regional budget revenue has been optimal on a percentage basis, although nominally decreased due to the taxpayer's income decreased due to the impact of COVID-19. Meanwhile, nominal spending realization also decreased, along with lower transfer to regions and village funds from the previous year. On the other hand, the central government's spending and transfer to North Sumatra increased. However, the realization of the state budget in North Sumatra is still limited.

North Sumatra experienced inflation of 0.31% annually in the third quarter of 2020 or, in other words, reversed from deflation of 0.09% on an annual basis in the second quarter of 2020. However, this increase is still lower when compared to national inflation of 1.42% and Sumatra at 0.66%. Increased pressures are being sourced from food, beverage, and tobacco groups, especially red chilies and tomatoes, as demand enters a period of adaptation to new habits as

supply is limited. As a result, the inflation outlook for the fourth quarter of 2020 is expected to increase compared to the third quarter of 2020. The increase in inflationary pressure is expected to be influenced by transportation groups with the potential to increase people's mobility in line with the year-end holiday. In addition, food, beverage, and tobacco groups are expected to be more concerned about the risk of declining supply, especially red chili peppers due to el-Nina.

The stability of North Sumatra's financial system in the third quarter of 2020 is maintained but down compared to the second quarter of 2020. This condition is reflected in the lower profitability level and the ratio of operating costs to operating income that increases according to the September 2020 banking data. Nevertheless, the banking intermediation function has improved, driven by large trade and retail performance improvements. The corporate performance also improved in line with domestic and external demand improvement, although it has not fully recovered. The study results confirm improvements in domestic demand, export demand, investment, and selling prices in the third quarter, which are expected to continue until the fourth quarter of 2020. It caused economic growth to improve slightly, reaching 88% after falling in the previous quarter. Nevertheless, household credit performance held back the improvement in overall credit performance. Household credit growth slows.

Economic recovery will continue in the first quarter of 2021. The increase in growth was mainly driven by optimism and improvement in terms of health. Export demand is predicted to grow higher in line with developing a controlled pandemic in trading partner countries. In addition, the decrease in confirmation of COVID-19 cases in North Sumatra is thought to support the improvement of public spending activities that also support trade. As a result, optimism of economic recovery will continue in 2021. The economic acceleration stems from external and domestic demand, which is predicted to grow positively and higher than 2020.

Although economic growth is predicted to improve, public activity is not expected to recover usually following the limited availability of vaccines, so inflationary pressures in the first quarter are predicted to be low and decrease compared to the end of 2020. The decrease in inflationary pressure is predicted to occur due to the availability of food commodity supply in line with the harvest in February-March. Meanwhile, overall year, inflationary pressures are projected

to increase but still within the target range of $3.0\% \pm 1\%$. The ongoing recovery phase will increase domestic demand while improving people's purchasing power, which will affect price increases.

IV. DISCUSSION

The level will largely determine the success of the local government in the future and the financial resources it is available and owned. Financial performance is essential to see the success of the local government in carrying out its activities [15]. Therefore, fiscal capacity and financial feasibility are essential for local governments. The success of local authority financial management ultimately depends on the ability of the authority. Therefore, plan and adjust its revenue and spending plans to reflect changes over time in the economic, spatial, and demographic environments to address adverse fiscal shocks [16].

Muvaru [17] argues that financial performance helps provide services to communities, individuals, groups, and organizations that contribute to the broader goals and priorities of the government. It is why there continues to be dissatisfaction with accountability at the highest level. Performance measurement is a means of assessing accountability. This view focuses on external stakeholders, leading to meaningful performance measurement in local government [18]. The relationship between strategy and performance is the cornerstone of Kaplan [19]. Balanced scorecard is recognized by Jääskeläinen & Laihonon [19]. When strategic concerns are seized into performance, then management is a more limited concept of measurement, becoming the focus of the performance. Performance management is how the organization integrates its performance with corporate and functional strategies and objectives [21].

In the government sector, given that goals are often stated in non-financial terms, non-financial performance measures are necessary because conventional financial reporting will not fully capture performance [16], [22]. Guthrie and the UK [23] also suggest that performance measurement is essential to choose between alternative strategies and prioritizing activities in government. The government needs a better way to determine performance to goals [15], [23]. Performance measures become too abundant and too operationally focused. The result is an unusual step of performance and does not always meet the needs of relevant stakeholders. Performance measurements in government

related to accountability [24] and inadequate performance measurement systems do not help understand what services are provided and to whom. Palmer's [25] research provided evidence that organizations concentrate on measuring what is easily measurable. The local government produces a bias towards measuring performance in terms of economy and efficiency rather than effectiveness. Palmer found that the most commonly used types of indicators relate to cost, service volume, utilization rate, target time, and productivity—all measures of economy and efficiency, not effectiveness.

Performance management in local government is related to managerial and political accountability [16], [22], [26]. This accountability impacts each other, but to narrow the focus of this research, we concentrate on managerial accountability. We interviewed more managers than board members. The result concentrates on managerial accountability and performance management systems required for internal management. However, when talking about the 'walk and talk' community input they receive from doing their normal activities in the community, councilors refer to political accountability. Some mention that the final measure of performance occurs every three years at the ballot box, and they suggest that no other measures are needed.

Two other common themes drive financial performance: direct accountability to society and implicit managerial accountability. This emphasis on accountability is consistent with other research [27]. The explicit accountability drivers reported by respondents are:

- Proof of transparency in financial transactions;
- Demonstrating accountability and responsibility to board stakeholders;
- Proper management and integrity in transactions must be precise;
- Equity in the provision of services across geographic areas and social classes.

Local governments are very focused on strategic imperatives related to satisfying the needs of the community. Local governments handle relations with the community well — a common trend across public sector services [28]. Community satisfaction is another area where the law mandates performance measurement. Its Community Satisfaction Measurement Program surveyed people's perceptions of leadership, image, customer service, and overall service delivery performance by each council and strengthened accountability to local governments.

V. CONCLUSIONS

Based on the research results on three local governments in Indonesia exposed to the highest COVID-19, namely DKI Jakarta, East Java Province, and North Sumatra, produced no significant impact on financial performance COVID-19. Although economic growth is predicted to improve, public activity is not expected to recover usually following the limited availability of vaccines, so inflationary pressures in the first quarter are predicted to be low and decrease compared to the end of 2020.

The global vaccination policy encourages the broader opening of productive economic sectors and increased public activity that has implications for increasing external and domestic demand. Therefore, in terms of supply, east Java's economic improvement is predicted to be supported by improvements in the performance of the leading business fields, namely the processing and trading industries, in response to domestic and external demand.

The national economic recovery is expected to continue as the global economy improves, supported by the availability of vaccines, increased public mobility, and the impact of accommodative policies during 2020. In addition, global and national economic improvements are expected to boost Jakarta's economic recovery as well. Therefore, in 2021 Jakarta's economy is expected to grow positively.

The study's limitations only involve the three local governments exposed to the highest COVID-19, needing more research with more samples. Further research needs to be done compared to moderate, low, and outbreak-free areas because local governments in Indonesia are not exposed to COVID-19. Academics need to engage in more research to add literature.

REFERENCES

- [1] CAMPBELL, K.H., PETTKER C.M., and GOFFMAN D. (2020) Consolidation of obstetric services in a public health emergency. *Seminars in Perinatology*, 44 (7), pp. 1–7.
- [2] JOHNSON, C.D., LITTLE, C.S., STERLING, T.A., GOJKOVICH, S., BOGHOSIAN, K., and CIOLFI, M.A. (2020) Response of chiropractic organizations to the COVID-19 pandemic: A descriptive report. *Journal of Manipulative and Physiological Therapeutics*, 4, pp. 1–7.
- [3] MTIMET, N., WANYOIKE, F., RICH, K.M., and BALTENWECK, I. (2021) Zoonotic diseases and the COVID-19 pandemic: Economic impacts on Somaliland's livestock exports to Saudi Arabia. *Global Food Security*, 28, 100512.
- [4] SARKAR, S. (2021) Breaking the chain: Governmental frugal innovation in Kerala to combat the COVID-19 pandemic. *Government Information Quarterly*, 38 (1), 101549.
- [5] WORLD HEALTH ORGANIZATION (2020) Virtual press conference on COVID-19. Available from https://www.who.int/docs/default-source/coronaviruse/transcripts/who-audio-emergencies-coronavirus-press-conference-full-and-final-11mar2020.pdf?sfvrsn=cb432bb3_2.
- [6] YUSDIANTO, Y. (2015) Hubungan kewenangan pusat dan daerah menurut Undang-undang nomor 23 tahun 2014 tentang pemerintahan daerah. *Padjadjaran Jurnal Ilmu Huk*, 2 (3), pp. 483–504.
- [7] FAGBEMI, F. (2021) Research in Globalization COVID-19 and sustainable development goals (SDGs): An appraisal of the emanating effects in Nigeria. *Research in Globalization*, 3, 100047.
- [8] NCHANJI, E.B., LUTOMIA, C.K., CHIRWA, R., TEMPLER, N., RUBYOGO, J.C., and ONYANGO, P. (2021) Immediate impacts of COVID-19 pandemic on bean value chain in selected countries in sub-Saharan Africa. *Agricultural Systems*, 188, 103034.
- [9] CRESPI-CLADERA, R., MARTÍN-OLIVER, A., and PASCUAL-FUSTER, B. (2021) Financial distress in the hospitality industry during the Covid-19 disaster. *Tourism Management*, 85, pp. 1–13.
- [10] O'DONNELL, N., SHANNON, D., and SHEEHAN, B. (2021) Immune or at-risk? Stock markets and the significance of the COVID-19 pandemic. *Journal of Behavioral and Experimental Finance*, 30, 100477.
- [11] GUO, Y.M., and SHI, Y.R. (2021) Impact of the VAT reduction policy on local fiscal pressure in China in light of the COVID-19 pandemic: A measurement based on a computable general equilibrium model. *Economic Analysis and Policy*, 69, pp. 253–

264.

[12] NGUYEN, H.H., NGO, V.M., and TRAN, A.N.T. (2021) Financial performances, entrepreneurial factors and coping strategy to survive in the COVID-19 pandemic: a case of Vietnam. *Research in International Business and Finance*, 56, 101380.

[13] SUGIONO (2016) *Metode penelitian kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta.

[14] MILES, M.B. and HUBERMAN, A.M. (1992) *Analisi Data Kualitatif*. Jakarta: UI Press.

[15] KLOOT, L. and MARTIN, J. (2000) Strategic performance management: A balanced approach to performance management issues in local government. *Management Accounting Research*, 11 (2), pp. 231–251.

[16] STECCOLINI, I., SALITERER, I., and GUTHRIE, J. (2020) The role(s) of accounting and performance measurement systems in contemporary public administration. *Public Administration*, 98 (1), pp. 3–13.

[17] MURAVU, N. (2021) Strategic performance measurement and management in the public sector: strategic performance measurement and management in the public sector: indispensable role of performance measures. *International Organization of Scientific Research: Journal of Business and Management*, 23 (1), pp. 48–73.

[18] AMMONS, D.N. (2014) Overcoming the Inadequacies Performance Measurement Local hin Government: The Case of Libraries of Libraries and Leisure Services. *Public Administration Review*, 55 (1), pp. 37–47.

[19] KAPLAN, R.S. (2009) Conceptual Foundations of the Balanced Scorecard. *Handbooks of Management Accounting Research*, 3, pp. 1253–1269.

[20] JÄÄSKELÄINEN, A. and LAIHONEN, H. (2014) A strategy framework for performance measurement in the public sector. *Public Money & Management*, 34 (5), pp. 355–362.

[21] DU, T. (2017) Performance measurement of healthcare service and association discussion between quality and

efficiency: Evidence from 31 provinces of mainland China. *Sustainability*, 10 (1), pp. 1–19.

[22] GUTHRIE J. and ENGLISH, L. (1997) Performance information and program evaluation in the Australian public sector. *International Journal of Public Sector Management*, 10 (3), pp. 154–164.

[23] KLOOT, L. (1999) Performance measurement and accountability in Victorian local government. *International Journal of Public Sector Management*, 12 (7), pp. 565–584.

[24] MAYPER, A.G., PAVUR, R.J., MERINO, B.D., and HOOPS, W. (2005) The impact of accounting education on ethical values: An institutional perspective. *Accounting and the Public Interest*, 5 (1), pp. 32–55.

[25] PALMER, A.J. (1993) Performance measurement in local government. *Public Money & Management*, 13 (4), pp. 31–36.

[26] SINCLAIR, A. (1995) The chameleon of accountability: forms and discourses. *Accounting, Organizations and Society*, 20 (2/3), pp. 219–237.

[27] WANNA, J. (2007) Program evaluation and performance measurement: An introduction to practice by - James C. McDavid and Laura R.L. Hawthorn. *Australian Journal of Public Administration*, 66 (2), pp. 253–254.

[28] VAINIERI, M., NOTO, G., FERRE, F., and ROSELLA, L.C. (2020) A performance management system in healthcare for all seasons? *International Journal of Environmental Research and Public Health*, 17 (15), pp. 1–10.

参考文献:

[1] CAMPBELL, K.H., PETTKER C.M., 和 GOFFMAN D. (2020) 在突发公共卫生事件中整合产科服务。围产期研讨会, 44 (7), 第 1–7 页。

[2] JOHNSON, C.D., LITTLE, C.S., STERLING, T.A., GOJKOVICH, S., BOGHOSIAN, K., 和 CIOLFI, M.A. (2020) 脊骨疗法组织对新冠肺炎大流行的反应: 描述性报告。手法和生理治疗杂志, 4, 第 1–7 页。

- [3] MTIMET, N., WANYOIKE, F., RICH, K.M., 和 BALTENWECK, I. (2021) 人畜共患病和新冠肺炎大流行：对索马里兰向沙特阿拉伯出口牲畜的经济影响。全球粮食安全, 28, 100512.
- [4] SARKAR, S. (2021) 打破链条：喀拉拉邦政府为抗击新冠肺炎大流行而进行的节俭创新。政府信息季刊, 38 (1), 101549.
- [5] 世界卫生组织 (2020) 关于新冠肺炎的虚拟新闻发布会。可从 https://www.who.int/docs/default-source/coronaviruse/transcripts/who-audio-emergencies-coronavirus-press-conference-full-and-final-11mar2020.pdf?sfvrsn=cb432bb3_2.
- [6] YUSDIANTO, Y. (2015) 根据 2014 年关于地方政府的第 23 号法律，中央和地方当局之间的关系。帕贾贾兰法律科学杂志, 2 (3), 第 483–504 页.
- [7] FAGBEMI, F. (2021) 全球化新冠肺炎和可持续发展目标的研究：对尼日利亚产生的影响的评估。全球化研究, 3, 100047.
- [8] NCHANJI, E.B., LUTOMIA, C.K., CHIRWA, R., TEMPLER, N., RUBYOGO, J.C., 和 ONYANGO, P. (2021) 新冠肺炎大流行对撒哈拉以南非洲选定国家豆类价值链的直接影响。农业系统, 188, 103034.
- [9] CRESPI-CLADERA, R., MARTÍN-OLIVER, A., 和 PASCUAL-FUSTER, B. (2021) 新冠肺炎 灾难期间酒店业的财务困境。旅游管理, 85, 第 1–13 页.
- [10] O'DONNELL, N., SHANNON, D., 和 SHEEHAN, B. (2021) 免疫还是有风险？股票市场及其重要性新冠肺炎大流行病。行为与实验金融杂志, 30, 100477.
- [11] GUO, Y.M., 和 SHI, Y.R. (2021) 新冠肺炎大流行下增值税减免政策对中国地方财政压力的影响：基于可计算一般均衡模型的测度。经济分析和政策, 69, 第 253–264 页.
- [12] NGUYEN, H.H., NGO, V.M., 和 TRAN, A.N.T. (2021) 新冠肺炎疫情下的财务表现、创业因素与应对策略：以越南为例国际商业与金融研究, 56, 101380.
- [13] SUGIONO (2016) 研究方法有定量、定性和研发。万隆：字母.
- [14] MILES, M.B. 和 HUBERMAN, A.M. (1992) 定性数据分析。雅加达：印度尼西亚大学出版社.
- [15] KLOOT, L. 和 MARTIN, J. (2000) 战略绩效管理：地方政府绩效管理问题的平衡方法。管理会计研究, 11 (2), 第 231–251 页.
- [16] STECCOLINI, I., SALITERER, I., 和 GUTHRIE, J. (2020) 会计和绩效衡量系统在当代公共行政中的作用。公共管理, 98 (1), 第 3–13 页.
- [17] MURAVU, N. (2021) 公共部门的战略绩效衡量和管理：公共部门的战略绩效衡量和管理：绩效衡量不可或缺的作用。国际科学组织：商业与管理杂志, 23 (1), 第 48–73 页.
- [18] AMMONS, D.N. (2014) 克服绩效衡量的不足 地方政府：图书馆和休闲服务图书馆的案例。公共行政评论, 55 (1), 第 37–47 页.
- [19] KAPLAN, R.S. (2009) 平衡计分卡的概念基础。管理会计研究手册, 3, 第 1253–1269 页.
- [20] JÄÄSKELÄINEN, A. 和 LAIHONEN, H. (2014) 公共部门绩效衡量的战略框架。公共资金与管理, 34 (5), 第 355–362 页.
- [21] DU, T. (2017) 医疗服务绩效测度与质效关联讨论：来自中国大陆 31 个省份的证据。可持续性, 10 (1), 第 1–19 页.
- [22] GUTHRIE J. 和 ENGLISH, L. (1997) 澳大利亚公共部门的绩效信息和计划评估。国际公共部门管理杂志, 10 (3), 第 154–164 页.
- [23] KLOOT, L. (1999) 维多利亚州地方政府的绩效衡量和问责制。国际公共部门管理杂志, 12 (7), 第 565–584 页.
- [24] MAYPER, A.G., PAVUR, R.J., MERINO, B.D., 和 HOOPS, W. (2005) 会计教育对道德价值观的影响：制度视角。会计与公共利益, 5 (1), 第 32–55 页.
- [25] PALMER, A.J. (1993) 地方政府的绩效衡量。公共资金与管理, 13 (4), 第 31–36 页.

[26] SINCLAIR, A. (1995) 责任的变色龙：形式和话语。会计、组织和社会, 20 (2/3), 第 219–237 页.

[27] WANNA, J. (2007) 项目评估和绩效衡量：实践介绍 -詹姆斯·麦克戴维和劳拉山楂. 澳大利亚公共管理杂志, 66 (2), 第 253–254 页.

[28] VAINIERI, M., NOTO, G., FERRE, F., 和 ROSELLA, L.C. (2020) 一个适用于所有季节的医疗保健绩效管理系统？国际环境研究与公共卫生杂志, 17 (15), 第 1–10 页.